

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

FORTY FOURTH REPORT

(Presented on 7th February, 2019)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2019**

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

FORTY FOURTH REPORT

On

Regularisation of Excess Expenditure over Voted Grants/Charged Appropriation

CONTENTS

	<i>Page</i>
Composition of the Committee ..	v
Introduction ..	vii
Report ..	1
Appendices :	
I. Summary of main Conclusions/Recommendations ..	5
II. Department-wise statement of Items in respect of which notes explaining reasons for Excess Expenditure over Voted Grants/Charged Appropriations are not received as on 30-5-2018. ..	7
III. Notes furnished by Government ..	8

COMMITTEE ON PUBLIC ACCOUNTS
(2019-2021)

Chairman :

Shri V. D. Satheesan.

Members :

Smt. P. Aisha Potty

Shri A. M. Ariff

Shri P. K. Basheer

Shri James Mathew

Shri Mathew T. Thomas

Shri K. Kunhiraman

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Shri A. Pradeepkumar

Shri Mullakkara Retmakaran

Shri Roshy Augustine.

Legislature Secretariat:

Shri V. K. Babu Prakash, Secretary

Smt. S. Shahina, Joint Secretary

Shri P. P. Shahnawas, Deputy Secretary

Shri A. Jafar khan, Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report on their behalf, present the Forty Fourth Report on excess over Voted Grants/Charged Appropriations disclosed in the Appropriation Accounts for the years from 2011-12 to 2015-16.

The Report was considered and finalised by the Committee at the meeting held on 5th February, 2019.

The Committee place on records their appreciation of the assistance rendered to them by the Accountant General (Audit) in the examination of the Appropriation Accounts.

Thiruvananthapuram,
5th February, 2019.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

REPORT

Regularisation of excess expenditure over Voted Grants/Charged Appropriation as disclosed in the Appropriation Accounts for the years 2011-12 to 2015-2016.

2. This Forty fourth Report of the Committee contains recommendations for regularisation of excess expenditure over Voted Grants/Charged Appropriations as disclosed in the Reports of the Comptroller and Auditor General of India for the financial years 2011-12 to 2015-16.

3. The Hundredth Report of the Committee on Public Accounts (2014-2016) which was presented to the House on 30th June, 2015 is the latest Report in this regard. The Committee appreciated the efforts taken to clear the volume of pendency in regularisation of excess expenditure and recommended for the regularisation of all cases referred in the Appropriation Accounts upto the year 2015-16.

4. The Constitution of India envisages that no money is expended by the State Government without the authorisation of the Legislature. The Administrative Departments are not normally entitled to spend on excess of the amount authorised by the Legislature and if the excess expenditure is incurred in certain inevitable conditions, it should be regularised as per the provisions laid down in the Budget Manual, Hand Book of Instructions and the Circulars issued by Finance Department from time to time. The common habit of Administrative Departments is that they are least bothered about such practices and keep or exhibit their indifference in furnishing the explanatory notes within the stipulated time. The Committee reminds that accumulation of excess in crores of rupees will lead to financial anarchy and this tendency would undermine the effectiveness of Legislature's control over expenditure. The Committee suggests that the department should furnish proper estimates at the time of preparation of the Budget itself.

5. The Committee observes that there was a back log of five years in the excess regularisation as the notes explaining reasons for excess expenditure by concerned administrative departments had not been furnished. The Committee expresses its concern over the laxity on the part of Government Departments in furnishing notes to the Committee within the time limit prescribed in the relevant rules. The Committee directs the departments to take immediate action to clear the

backlog in the regularisation of excess expenditure within one month. The Committee also directs to inform all the concerned officials that if notes explaining the reason for excess expenditure were not given within three months of the submission of the Comptroller and Auditor General Reports, responsibility would be vested with the concerned officials of the administrative departments.

6. The details of items pending for regularisation by the Committee due to non-submission of Notes by the administrative department is given in Appendix II. The Committee urges those departments to take adequate steps to furnish the notes urgently.

7. The cases of excess expenditure mentioned in the table below were scrutinised by the Committee in its meetings on 18-1-2017, 14-6-2017, 17-7-2017 and 30-5-2018.

Sl. No.	Year	Grant	Section	Amount (₹)	Department
1	2011-12	XLI—Transport	R(V)	14,90,73,882.	Transport
2	2011-12	XLII—Tourism	C(V)	9,58,81,595	Tourism
3	2012-13	XLII—Tourism	R(V)	3,92,53,979	Tourism
4	2012-13	IX—Taxes on Vehicles	R(V)	80,65,569	Transport
5	2012-13	XVII—Education, Sports, Arts & Culture	R(V)	29,71,81,076	General Education
			C(V)	1,18,49,442	
6	2012-13	XXXI—Animal Husbandry	R(V)	4,79,92,489	Animal Husbandry
7	2013-14	I—State Legislature	R(V)	32,74,452	Legislature Secretariat
			R(C)	7,79,857	
8	2013-14	IV—Election	R(V)	2,10,27,603	Election
9	2013-14	Debt Charges	R(C)	1,09,10,96,321	Finance

10	2013-14	XIII—Jails	R(V)	3,74,75,050	Home
11	2013-14	XV—Public Works	C(V)	72,52,76,458	Public Works
			R(C)	27,21,676	
12	2013-14	XVI—Pension and Miscellaneous	R(V)	3,71,23,54,719	Finance
			R(C)	1,27,63,774	
13	2013-14	XXXII—Dairy	C(V)	19,774	Agriculture (Dairy)
14	2014-15	Debt Charges	R(C)	1,92,00,43,541	Finance
15	2015-16	Debt Charges	R(C)	1,54,71,31,239	Finance
16	2015-16	XIV—Pensions and Miscellaneous	R(C)	6,73,41,582	Finance
17	2015-16	XV—Public Works	R(V)	69,23,18,442	Public Works
			R(C)	9,39,925	

8. The Committee make the following observations/comments in respect of the following Grants.

**Appropriation Accounts (2011-12)- Grant No. XLII Tourism
C(V)- ₹ 9,58,81,595**

9. The Committee observes that Tourism Department was forced to depute Public Works Department for the execution of the work due to lack of Engineering Wing in Tourism Department. The Committee expresses its suspicion that even the unexecuted works might have been crept into the bills submitted by the Public Works Department as Tourism Department has no facility to verify such bills. The Committee also opines that lack of monitoring in work tendering, work execution and preparation of bills were the main reasons for such lapses. Therefore, the Committee directs the Tourism Department that a monitoring mechanism should be adopted to monitor the works in future and to be scrutinized by the Finance Department properly.

**Appropriation Accounts (2011-12)-Grant No. XLI-Transport R(V)-
₹ 14,90,73,882**

10. The Committee observes that the excess expenditure was incurred due to misclassification on the part of the department, and directs the department to take measures for adjusting the accounts by submitting a proposal before Accountant Generals (A & E) Office. The Committee also opines that failure to follow Financial Code is the main reason for the misclassification and directs the department to strictly follow the Financial Code in order to avoid such mistakes in future.

Appropriation Accounts (2012-13) Grant No. XVII (Education, Sports, Arts & Culture)

R(V)- ₹ 29,71,81,076.

11. The Committee opines that the practice of transferring fund earmarked for Noon Meal Scheme to certain other heads should have been avoided. The Committee perceives that the reason for surrendering an amount of ₹ 6,00,00,000 by DPI which were already utilised by SCERT was the non-obtainment of expenditure statement. Therefore the Committee recommends that DPI should give surrender proposal only after obtaining expenditure statement from the concerned officials.

Appropriation Accounts (2013-14)-Debt Charges Finance (Revenue Charged)

12. The Committee opines that the excess on account of payment of interest on block loans for externally aided projects could have been avoided by taking appropriate measures. The Committee directs that the provision earmarked for this purpose in the central budget as well as the payment made towards this in the previous year should have been taken into account while preparing budget estimates.

Thiruvananthapuram,
5th February, 2019.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

APPENDIX-I

SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

Sl. No.	Paragraph No. .	Department concerned	Conclusions/Recommendations
1	9	Tourism	<p>The Committee observes that Tourism Department was forced to depute Public Works Department for the execution of the work due to lack of Engineering Wing in Tourism Department. The Committee expresses its suspicion that even the unexecuted works might have been crept into the bills submitted by the Public Works Department as Tourism Department has no facility to verify such bills. The Committee also opines that lack of monitoring in work tendering, work execution and preparation of bills were the main reasons for such lapses. Therefore, the Committee directs the Tourism Department that a monitoring mechanism should be adopted to monitor the works in future and to be scrutinized by the Finance Department properly.</p>
2	10	Transport	<p>The Committee observes that the excess expenditure was incurred due to misclassification on the part of the department, and directs the department to take measures for adjusting the accounts by submitting a proposal before Accountant Generals (A & E) Office. The Committee also opines that failure to follow Financial Code is the main reason for the misclassification and directs the department to strictly follow the Financial Code inorder to avoid such mistakes in future.</p>

3	11	General Education	The Committee opines that the practice of transferring fund earmarked for Noon Meal Scheme to certain other heads should have been avoided. The Committee perceives that the reason for surrendering an amount of ₹ 6,00,00,000 by DPI which were already utilised by SCERT was the non-obtainment of expenditure statement. Therefore the Committee recommends that DPI should give surrender proposal only after obtaining expenditure statement from the concerned officials.
4	12	Finance	The Committee opines that the excess on account of payment of interest on block loans for externally aided projects could have been avoided by taking appropriate measures. The Committee directs that the provision earmarked for this purpose in the central budget as well as the payment made towards this in the previous year should have been taken into account while preparing budget estimates.

APPENDIX II

**DEPARTMENT - WISE STATEMENT OF ITEMS IN RESPECT OF WHICH NOTES
EXPLAINING REASONS FOR EXCESS EXPENDITURE OVER VOTED
GRANTS/CHARGED APPROPRIATIONS ARE NOT
RECEIVED AS ON 30-5-2018.**

Sl. No.	Year	Grant	Section	Amount	Department
1	2016-17	Administration of Justice	R(V)	67,20,391	Home
2	2016-17	Stamps and Registration	R(V)	2,82,62,799	Taxes
3	2016-17	Treasury and Accounts	R(V)	10,80,38,497	Finance
4	2016-17	District Administration and Miscellaneous	R(V)	1,80,62,932	Revenue
5	2016-17	Public Works	C(V)	67,46,17,972	Public Works
6	2016-17	Family Welfare	R (V)	13,93,07,240	Health & Family Welfare
7	2016-17	Water Supply and Sanitation	R(V)	42,04,35,584	Water Resources
8	2016-17	Food	C(V)	1,63,02,089	Food, Civil Supplies and Consumer Affairs.

APPENDIX III

Notes furnished by Government

NOTES FOR REGULARISATION OF EXCESS

GOVERNMENT OF KERALA

TRANSPORT DEPARTMENT

Appropriation Accounts 2011-12. Regularization of excess over Voted Grants under Grant No XLI REVENUE Section.

MAJOR HEADS

3055 ROAD TRANSPORT
3056 INLAND WATER TRANSPORT
3075 OTHER TRANSPORT SERVICES

	Total Grant	Actual Expenditure (In thousands)	Excess+ / Savings -
Revenue:			
Voted-			
Original	48,31,57		
Supplementary	80,55,12	1,05,86,69	+14,90,73
Amount surrendered during the year (31 March 2012)			11,67,78

According to the Appropriation Accounts (2011-12) the reasons for excess under the Grant No. XLI are indicated below.

Excess/Savings occurred mainly under:-

Sl. No.	Head of Account	Total Grant	Actual Expenditure (In lakh of rupees)	Excess + Saving
1	3075 - 60 Others 800 other Expenditure 96 Metro Rail System in Kochi City O. 50.00 S. 27,50.00	28,00.00	53,00.00	+25,00.00

Reason for Excess/ Savings :-

In the Budget for the financial year 2011-12 the total provision under the head of account 3075-60-800-96 Metro Rail System in Kochi city was ₹ 50 lakhs only. Later through additional authorization, vide (GO (Rt) 5481/2011/Fin) an amount of ₹ 2.5 Crores and through Supplementary Demand for Grants another amount of ₹25 Crores was provided under the above head of account. Thus the total provision under the head of account 3075-60-800-96 Metro Rail system in Kochi city was ₹ 28 Crores. Through alternation memorandum another amount of ₹ 25 Crores have been provided under the

head of account 5075-60-800-83 Metro Rail System in Kochi City. Thus the provision under the head of account 3075-60-800-96 Metro Rail System in city was ₹28 Crores and that under the head of account 5075-60-800-83- Metro Rail System in Kochi was ₹25 Crores. The entire provision in both the head of account during 2011-12 was ₹53 Crores. (₹25 Crore + ₹28 Crore). Instead of releasing the amount separately from the two head of accounts by mistake the entire provision was released from the head of account 3075-60-800-96- Metro Rail System in Kochi, wherein the provision available was ₹28 Crore only. This has resulted in an excess of expenditure of ₹ 25 Crores in the head of account 3075-60-800-96 Metro Rail System in Kochi and saving of ₹ 25 Crores under the head of account 5075-60-800-83 Metro Rail System in Kochi.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (In lakh of rupees)	Excess + Saving
2	3056 - 001 Direction and Administration 98 Management O. 3,49.21 R. -39.65	3,09.56	4,77.88	+1,68.32

Reason for Excess/ Savings :-

The excess expenditure incurred on account of Departmental omission to include the amount of some bills drawn by Department self drawing officers while submitting the surrender proposal to Government on 31.03.2012. File No. 9860/D1/14/Trans

Sl. No.	Head of Account	Total Grant	Actual Expenditure (In lakh of rupees)	Excess + Saving
3	3056 - 001 Direction and Administration 98 Operation O. 34,62.19 S. 1,00.00 R. -10,28.01	25,34.18	25,24.62	-9.56

Reason for Excess/ Savings :-

Withdrawal of provision by resumption was mainly due to non-filling up of vacant posts.

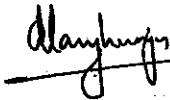
SL No	Head of Account	Total Grant	Actual Expenditure (In lakh of rupees)	Excess + Saving-
4	3056- 001-Direction and Administration 97 Repairs and Maintenance			
	O. 389.36	2,97.65	3,03.40	+5.75
	R. -91.71			

Reason for excess/savings:

On furnishing surrender proposal for the year 2011-12 as on 31.03.2012 with Government, some of the DA arrear bills that were drawn and encashed by the department self drawings officers (Gazetted Officers) were missed to be included in total fund expended as per the surrender proposal. That is the reason for excess expenditure. But on completing reconciliation of expenditure for the fiscal 2011-12 detailed reconciliation report has forwarded to A.G.

In the circumstances explained above the excess of ₹.14,90,73,882/- may be recommended for regularization as per Article 205 of the Constitution of India .

"Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated".



V.C. MARYKUNJU
Addl. Secretary to Govt.
Transport Dept.
Govt. Secretariat
Thiruvananthapuram

NOTE FOR REGULARISATION OF EXCESS/SAVINGS
GOVERNMENT OF KERALA
DEPARTMENT OF TOURISM

Appropriation Accounts (2011-12) Regularization of excess over voted grants under Grant No XLII, Tourism Capital Section

5452 Capital - Voted

	Total Grant	Actual Expenditure (in thousands of rupees)	Excess+/-/Saving s-
Original	20,52,02		
Supplementary	90,52,66	1,11,04,68	1,20,63,50
Amount surrendered during the year		Nil	9,58,82 ✓

According to the Appropriation Accounts (2011-12) the reasons for excess Grant No. XLII Tourism is indicated below

vi. Excess occurred mainly under: -

(₹ in lakhs)

Sl. No	Head of Account	Total grant	Actual Expenditure	Excess +/-/Savings-
1.	5452-01-Tourist Infrastructure 800 Other Expenditure 94 RIDF- Tourism road projects	9.70.59	18,43.81	+8.73.22
	O 3,20.00			
	R 6,50.59			

Reasons for Excess :-

The actual expenditure based on the bills submitted by PWD was higher than the original budget provision for which additional authorization was sanctioned for an amount of ₹15,75,94,000/- (₹6,52,41,000+ ₹ 9,23,53,000) Vide G.O(Rt) No.6386/11/Fin dated 18.08.2011 and G.O(Rt) No. 857/12/Fin dated 31.01.2012. Thus the total grant under this head is ₹18,43,81,474/- (including original budget provision of ₹ 3,20,00,000/-) in which an amount of ₹ 6,50,59,000/- has been regularized by Government vide G.O(Rt)No.4142/2012/Fin dated 31.03.2012.

The excess shown is actually expended for the above purpose. In the circumstances explained above the excess of ₹ 8,73,22,474/- may be recommended for regularisation.

(₹ in lakhs)				
SI No	Head of A/C	Total Grant	Actual Expense	Excess
2.	5452-01 Tourist Infrastructure 800 Other expenditure 83 Thalassery Heritage Project Projects O. 1,32.00 R. 2,31.40	3,63.40	3,63.40	

Reason for excess / savings:

This Head of Account has re-appropriated to another Head of Account as per G.O(Rt)No.3172/12/Fin dated 31.03.2012. As per Treasury reconciled statement no Excess / savings is incurred under this Head of Account at the end of the financial year 2011-12.

(₹ in lakhs)				
SI No	Head of A/C	Total Grant	Actual Expense	Excess
3.	5452-01 Tourist Infrastructure 800 Other expenditure 98. Buildings O. 50.00	50.00	1,63.76	+1,13.76

Reason for excess

This head of account is operated by the Chief Engineer, PWD (Buildings) and the actual expenditure has not been reported to Department of Tourism so far.

Now, it is understood that, an amount of ₹163.76 Lakhs has been expended under this head of account (₹ 10,44,000/- by Department of Tourism and ₹1,53,31,993/- by CE, PWD (Buildings) and a proposal has been submitted to Government for regularizing the additional expenditure by CE, PWD (Buildings). The excess shown is actually expended for the above purpose. In the circumstances explained above the excess of ₹113.76 lakhs may be recommended for regularisation.

(₹ in lakhs)				
SI No	Head of A/C	Total Grant	Actual Expense	Excess
4.	5452-01 Tourist Infrastructure 190 Investments in Public Section and other Undertakings 95. Comprehensive and Infrastructure Development of Varkala-formation of Special Purpose Vehicle S. 00.01 R. 74.99	75.00	75.00	

Reason for excess

Department of Tourism have not issued administrative sanction proposal on this as this was not part of budget speech under tourism section. This is being taken up directly by Planning Board.

As per G.O(Rt) No.4107/2012/Fin dated 31.03.2012, an amount of ₹74.99 lakhs has been re-appropriated from another Head of Account, which was fully utilised. The Treasury reconciled statement no Excess / savings is incurred under this Head of Account at the end of the financial year 2011-12.

vii. Excess mentioned above was partially offset by savings, mainly under:-

(₹ in lakhs)

Sl No	Head of A/C	Total Grant	Actual Expense	Excess
1.	5452-01 Tourist Infrastructure 190 Investments in Public Section and other Undertakings 99. Kerala Tourism Development Corporation O. 5,00.00 R. -5,00.00	00.00	00.00	

Reason for excess

As per G.O(Rt) No.4107/2012/Fin dated 31.03.2012 and G.O(Rt) No.4142/2012/Fin dated 31.03.2012, the whole amount sanctioned under this Head of Account is re-appropriated to another head. As per the treasury reconciled statement no savings is incurred under this Head of Account at the end of the financial year 2011-12.

(₹ in lakhs)

Sl No	Head of A/C	Total Grant	Actual Expense	Excess
2.	5452-01 Tourist Infrastructure 800 Other Expenditure 87. Upgradation and creation of infrastructure O. 7,00.00 R. -2,31.40	4,68.60	4,68.64	+0.04

Reason for excess

There is a small excess of ₹4,354. In the circumstances explained above the excess of ₹4,000/- may be recommended for regularisation.

(₹ in lakhs)

Sl No	Head of A/C	Total Grant	Actual Expense	Excess
3.	5452-01 Tourist Infrastructure 800 Other Expenditure 76. Basic Infrastructure Development at Tourist Destination in the State O. 50,00.00 R. -2,25.53	47,74.47	47,74.47	

Reason for excess

As per G.O(Rt) No.4142/2012/Fin dated 31.03.2012, an amount of ₹225.53 lakhs was re-appropriated to another Head of Account at the end of the financial year 2011-12.

In the circumstances explained above the overall excess as mentioned in the appropriation of account (2011-12) an amount of ₹9,58,82,000/- may be recommended for regularisation as per Article 205 of the Constitution of India.

"Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated."

4/11/12
✓

Additional Secretary to Govt

NOTES FOR REGULARISATION OF EXCESS/SAVINGS
GOVERNMENT OF KERALA

Name of Department:- Motor Vehicles Department

Appropriation Accounts (2012-13) (Motor Vehicles Department)
Regularization of excess over voted grant under Grant No.IX
Revenue section.

Major Head: 2041 Taxes on Vehicles

Revenue voted

	Total grant/Appropriation (In thousands of rupees)	Actual Expenditure (In thousands of rupees)	Excess+/Savings- (In thousands of rupees)
Original	57,43,18		
	57,43,51	58,24,16	+ 80,65

Supplementary 33

Amount Surrender during the year (30th March 2013) 18,64,9

According to the appropriation accounts (2012-13) the reasons for excess under grant No.IX are indicated below.

Excess occurred mainly under

Sl. No	Head of Account	Total Grant (in lakhs)	Actual Expenditure (in lakhs)	Excess+/ Savings- (in lakhs)
1	2041-00-102 Inspection of Motor Vehicles - 99 Inspection of Motor Vehicles O. : 19,66.51 S. : 0.12 R. : 2,22.48	21,89.11	22,30.41	+ 41.30

Reasons for excess in "2041-00-102-99" are as follows:-

01-SALARIES 01 PAY

The expenditure on Pay is more than what expected. Hence the Excess.

01-SALARIES 01 HOUSE RENT ALLOWANCE

The expenditure on House Rent Allowance is more than what expected. Hence the Excess.

01 -SALARIES 05-Other Allowances

The expenditure on Other Allowance is more than what expected. Hence the Excess.

02- WAGES

The pay and allowances of the Part-time sweeper has been increased after the last pay revision. Hence the excess expenditure.

21- Motor Vehicles

2 - REPAIRS AND MAINTENANCE

The payment of repairing charges of the vehicle attached to office of the Deputy Transport Commissioner and Regional Transport Offices and Sub Regional Transport Offices of the Department are met from this head of account. Out of 168 vehicles of the department, most of the vehicles are being used by field officers for enforcement activities. Due to the increase in cost of spare parts, repair charge of the vehicles caused excess expenditure.

45- POL

This department being an enforcement department, frequent road checking is absolutely essential to ensure safety of road users as well as to avoid evasion from payment of vehicle tax etc. Hence most of the department vehicles were put into extensive use. The increase in cost of fuel charge caused excess.

The original grant for the financial year 2012-13 under the Head of Account "2041-00-102-99 Inspection of Motor Vehicles" was ₹19,66,51,000/- only. Supplementary Grant of ₹12,000/- received during the financial year 2012-13. An amount of ₹2,22,48,000/- utilized for reappropriation. Therefore the appropriation for the financial year 2012-

13 was fixed as ₹21,89,11,000/-. The actual expenditure incurred during 2012-13 was ₹22,30,41,000/-. resulting an excess expenditure to the tune of ₹41,30,000/-.

Sl. No	Head of Account	Total Grant (in lakhs)	Actual Expenditure (in lakhs)	Excess+/Savings- (in lakhs)
2	2041-00-001 Direction & Administration - 99Administration Charges O. : 3764.66 S. : 0.21 R. : -413.87	33,51.00	35,76.86	+2,25.86

Reasons for excess in '2041-00-001-99' are as follows:-

01 -SALARIES 05-Other Allowances

The expenditure on Other Allowance is more than what expected. Hence the Excess.

02- WAGES

Expenditure occurred over and above Budget provision due to the enhancement of DA of employees which increased from 33% to 55% at the end of the financial year.

04- TRAVEL EXPENSES -02 Transfer TA

Almost all offices submitted the bills in time and claimed the amount, compared to previous years.

05- OFFICE EXPENSES -04 Other items

For the payment of arrear amount in various offices of this Department, excess occurred. Government had accorded sanction for ₹9,55,000/- as Supplementary Demand. But at the end of the financial year it is not sufficient enough to meet the expenses.

06- RENT, RATES AND TAXES

47 Sub Regional Transport Offices and 14 Motor Vehicles Checkposts are housed in private buildings. The monthly rate of rent is 283/2019.

not fixed in respect of some Sub. Regional Transport Offices and Motor Vehicles Checkposts which are housed in private buildings. As the increase of rent was not foreseen, the excess expenditure occurred.

21-MVs (2) Repair & Maintenance

The expenditure on the maintenance of the Head office vehicles is more than what expected. Hence the excess.

28-PPSS


Claims from Standing Counsel of the Department at STAT, Ernakulam were more. As per G.O(Rt)No.300/12/Trans dated 13/06/2012 and G.O (Rt) No.11/2013/Trans dated 11/01/2013, a total expenditure of ₹3,07,650/- occurred for the basic training of AMVIs were met from this Head of Account. Hence the excess.

The original grant for the financial year 2012-13 under the Head of Account "2041-00-001-99 Administration Charges" was ₹37,64,66,000/- only. Supplementary Grant of ₹21,000/- received during the financial year 2012-13 and an amount of ₹4,13,87,000/- (voted) utilized for reappropriation. Therefore the appropriation for the financial year 2012-13 was fixed as ₹33,51,00,000/- The actual expenditure incurred during 2012-13 was ₹35,76,86,000/- resulting excess expenditure to the tune of ₹2,25,86,000/- under voted type.

In future, all necessary measures will be taken to limit the expenditure within the granted appropriation.

In the circumstances explained above, the expenditure exceeded the grant by ₹80,65,569/- under the Major Head "2041- Taxes on vehicles" may be recommended for regularization as per Article 205 of the Constitution of India.

Certified that this notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


 Joint Secretary to Govt.
 Transport Department
 Government of Kerala
 28/2/2013

NOTES FOR REGULARIZATION OF EXCESS/SAVINGS**GOVERNMENT OF KERALA****HIGHER EDUCATION DEPARTMENT****Appropriation Accounts 2012-2013 - Regularization of Excess/Savings over Voted grant under Grant No. XVII (Education, Sports, Art & Culture) - Revenue Section****Major Heads****Revenue :**

- 2202 GENERAL EDUCATION
 2203 TECHNICAL EDUCATION
 2204 SPORTS AND YOUTH SERVICES
 2205 ART AND CULTURE
 3425 OTHER SCIENTIFIC RESEARCH
 3435 ECOLOGY AND ENVIRONMENT

Voted -

	Total grant/Appropriation	Actual Expenditure	Excess +/Savings
	(In thousands of rupees)		
Original	1,04,28,58,83		
	1,06,34,21,54	1,06,63,93,35	+29,71,81
Supplementary	2,05,62,71		
Amount surrendered during the year 31 st March 2013			4,63,32,30

According to the Appropriation Accounts 2012-13 the reason for Excess/Savings under Grant No. XVII (Education, Sports, Art and Culture) are indicated below

Excess/Savings occurred main'y under :-

(Rupees in lakh)				
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
1	2202-02-110-99 Assistance to Non Government Secondary Schools Teaching Grant	13,26,64.67	15,35,06.88	+2,08,42.21
	O. 132692.60			
	S. 8.23			
	R. -36.16			

Reason for Excess :- [The variation have been seen in the figures between Department and AG.] Many of the DDEs are reported that some Higher Secondary Schools drawn salary and allowances from the HOA of the Aided Higher Secondary staff by misclassification. Large number of Teachers and Non Teaching staff have been appointed during the year. So the payment of salary to the employees are inevitable and hence excess expenditure incurred. The enhancement of rate of DA is another reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2	2202-01-102-99 Elementary Educational assistance to Non Government Primary Schools Teaching grant O. 22,19,59.22 S. 13.00 R. - 88.46	22,18,83.76	23,17,00.46	+98,16.70

Reason for Excess :- Large number of teachers and non teaching staff have been appointed during the year. So the payment of salary to the employees are inevitable and hence the excess expenditure. The enhancement of rate of DA is another reason for increase of the expenditure under the head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
3	2202-02-110-94 Secondary Education Assistance to Non Government Secondary Schools Aided Higher Secondary Schools Teaching Grant O. 5,43,43.92 S. 55.87 R. - 0.49	5,43,99.30	6,25,88.47	+81,89.17

Reason for Excess :- Excess expenditure was due to payment of pay revision arrear claims and salary arrear claims of Aided School Teachers appointed against the posts created during 2010-11.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4	2202-01-101-99 Elementary Education Government Primary Schools Lower Primary Schools O. 6,64,11.49 S. 4.00 R. -67.79	6,63,47.70	7,15,05.29	+51,57.59

Reason for Excess :- The variation in the figures of Department and AG may be due to mistake in treasuries when the accounts related to AEO Noon feeding scheme of Govt UPS, Govt LPS consolidated under the HOA 2202-01.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
5	2202-02-109-99 Secondary Education Government Secondary Schools Secondary Schools O. 7,21,63.65 S. 4.47 R. -41.16	7,21,26.96	7,48,52.97	+27,26.01

Reason for Excess :- Enhancement of rate of DA is the reason for increase of expenditure under the head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
6	2202-01-101-98 Elementary Education Government Primary Schools Upper Primary Schools O. 5,14,90.52 S. 3.00 R. -12.13	5,14,81.39	5,39,25.95	+24,44.56

Reason for Excess :- Enhancement of rate of DA is the reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
7	2203-104-99 Assistance to Non Government Technical Colleges and Institutes Private Engineering Colleges O. 42,34.46 S. 0.31 R. 20,50.94	62,85.71	63,04.42	18.71

Reason for Excess :- The Excess occurred mainly due to the increment in salary and other allowances of the employees.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
8	2202-03-107-85 Universities and Higher Education Scholarships Post metric scholarship for minorities(100% CSS) O. 19,00.00	19,00.00	30,12.02	+11,12.02

Reason for Excess :- The number of beneficiaries for the scholarship during the financial year was 95379. The excess was due to increase in number of scholarships, sanctioned during the year, more than expected.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
9	2202-80-800-52 General Other Expenditure Grant to Non Government Special Schools O. 17,74.18 R. -6.81	17,67.37	28,19.42	+10,52.05

Reason for Excess : The enhancement of of DA is reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
10	2204-00-104-88 Sports and Games Maintenance of Play Grounds and Sports Facilities O. S. R. 8,27.00	8,27.00	8,27.00	NIL

Funds were provided through reappropriation to implement the scheme on priority basis.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
11	2203-105-99 Polytechnics Government Polytechnics O. 74,90.48 S. 0.45 R. -13,21.70	61,69.23	82,18.25	+20,49.02

Reason for Excess :- Savings is mainly due to less expenditure in rent, rate, taxes, EC etc of Polytechnics and final excess is due to increment in salary.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
12	2203-112-99 Engineering/Technical Colleges and Institutes Engineering College, Thiruvananthapuram O. 27,32.01 S. 53 R. -5,20.93	22,64.08	34,89.41	+12,25.33

Reason for Excess:- Final excess is due to the increment in the pay and other allowance towards the Salary Heads.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
13	2203-003-99 Training Faculty Development O. 1,15.00 R. 5,95.62	7,10.62	7,44.86	34.24

Reason for Excess : Excess expenditure is due to increase in Pay, DA, HRA etc of AICTE scales.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
14	2202-02-196-50 Assistance to Zilla Parishada/District Level Panchayats Block Grant for Revenue Expenditure O. 1,38.69 R. 1,20,08.00	2,58.77	6,80.90	+4,22.13

Reason for Excess :- The figure shown expended in excess not agrees the balance statement of records of O/o DPL. On verification, it is found that there is a savings of Rs 10691100.00 under the HOA.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
15	2204-104-96 Sports and Games Multipurpose Sports/play spaces O. 3,50.00 R. 4,55.00	8,05.00	8,05.00	NIL

Reason for Excess/Savings :- Rs. 455/- lakhs re-appropriated for implementing the new scheme. There is no Excess/Savings. Full amount utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
16	2203-105-84 Polytechnics Upgradation of Polytechnics under IHRD (100% CSS) S. 0.01 R 3,60.00	3,60.01	3,60.00	-0.01

Reason for Excess/savings :- As the Ministry of Human Resource Development, GOI had decided to transfer the Grant-in-aid amount to the Polytechnics for the upgradation scheme through the State Government, the fund was transferred to State Government. IHRD was not in receipt of any central fund till that period and no provision was earmarked for IHRD other than routine assistance from Government. A Head of Account was sanctioned to IHRD as per G.O(Rt) No. 2895/12/Fin. dated 30.03.2012 without any provision and a token provision was included by way of SDG November 2012.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
17	2202-02-001-98 Secondary Education Direction and Administration Chief District Educational Offices (Deputy Directorates of Education) O. 33.63.53 S. 0.20 R. -1.15	33,62.58	36,95.03	+3,32.45

Reason for Excess :- Enhancement of rate of DA is the reason for increase of expenditure under the head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
18	2203-112-81 Engineering Technical Colleges and Institutes starting of new Engineering Colleges O. 30,49.69 R. -2,19.11	28,30.58	33,63.83	+5,33.25

Reason for Excess: Excess is mainly under Salary Heads due to increment in pay and other allowances of AICTE scales.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
19	2203-112-82 Engineering/Technical Colleges and Institutes Thrissur Engineering College O. 21,28.87 R. -1,04.05	20,24.82	24,07.01	+3,82.19

Reasons for excess/savings:- Excess expenditure over provision is due to the increased expenditure under salary and other allowances of employees. This expenditure could not be fore casted while preparing budget proposal.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
20	2202-02-109-76 Secondary Education Government Secondary Schools Development of Lab, Libraries and infrastructure in Government Higher Secondary Schools(one time ACA) S. 6,62.83 R. 2,35.69	8,98.52	8,98.52	

Reason for Excess/savings:- Full amount utilized. Rs 2,35,69,000/- re - appropriated from the HOA 2202-02-109-75 as per G.O(Rt) No. 1004/13/Fin, dated 07/02/2013. The amount was utilized for the purchase of lab articles and computers to Government Higher Secondary Schools.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
21	2202-01-107-97 Elementary Education Teachers Training Establishment of District Institute of Education and Training(DIET) 100% CSS O. 17,78.00	17,78.00	19,91.57	+2,13.57

Reason for Excess/Savings : The budget provision is utilized for payment of items like salary, travel expenses, office expenses, other charges etc. The budget provision provided for the salary in the financial year 2012-13 was Rs. 100.37 lakhs, but the expenditure was Rs. 1616132 lakh. The increase in salary component is due to the hike in DA amounts etc.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
22	2202-02-110-96 Secondary Education Assistance to Non-Government Secondary Schools Aided Anglo Indian Schools Teaching Grant O. 6,27.03 R. -4.00	6,23.03	8,28.78	+2,05.75

Reason for Excess : Enhancement of rates of DA is the reason for increase of expenditure in the head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
23	2202-03-103-75 University and Higher Education Government Colleges and Institutes College Infrastructure and Upgradation Programme(CIUP) O. 5,00.00 R. 2,00.00	7,00.00	699.48	-0.52

Reasons for Savings :-

- (a) Funds have been distributed to various Government colleges on the basis of proposals received from the Principals for various purposes such as work, purchase or study tour. After completing the works/Purchase/study tour some Colleges surrendered the balance amount. Hence the savings.
- b). Applicants are less. Hence there is savings.
- c). An amount of Rs. 17.55 lakhs is re-appropriated to NAAC Scheme as per G.O (Rt) No. 2760/13/Fin. Dated 30.03.2013.
- d. Lesser requirement on office expenses such as electricity, water, telephone and traveling expenses. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
24	2202-02-001-99 Secondary Education Direction and Administration Directorate of Public Instruction O. 13,40.25 S. 0.10 R. -96.86	12,43.49	15,22.92	+2,79.43

Reason for Excess : Enhancement of rate of DA is the reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
25	2202-01-104-99 Elementary Education Inspection Inspection O. 53,30.61 S. 0.32 R. -1.39	53,29.54	55,06.11	+1,76.57

Reason for Excess : The amount shown as excess because some AEOS may drawn salary and allowances for the staff deputed for the works relating to the Noon Meal Programme.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
26	2202-80-003-99 General Training Basic Training Schools and Institutions O. 14,30.00 R. -6.12	14,23.88	15,82.49	+1,58.61

Reason for Excess : Enhancement of rate of DA is the reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
27	2202-01-198-50 Elementary Education Assistance to Village Panchayats Block Grant for Revenue expenditure O.1,07,10.00 R. 92.16	1,08,02.16	1,08,60.26	58.1

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
28	2202-01-101-94 Elementary Education Government Primary Schools Introduction of Work Experience Programme in UP Schools/UP Section of High Schools O. 2,31.70 R. -0.67	2,31.03	3,63.47	+1,32.44

Reason for Savings : Enhancement of rate of DA is the reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
29	2204-104-42 Sports and Games Construction of GV Raja Sports Complex at Poonjar S. 0.01 R. 1,24.99	1,25.00	1,25.00	NIL

Reason for Excess/Savings:- There is no Excess/Savings. Full amount utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
30	2204-103-84 Youth Welfare Programmes for Non-Students Publicity R. 1,30.00	1,30.00	1,16.62	-13.38

Reason for excess/Savings : List of beneficiaries for providing financial assistance was reduced by Govt. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
31	2204-104-66 Sports and Games Swim N Survive R. 1,20.00	1,20.00	1,15.84	-4.16

Reason for Excess/Savings: Streamline clearance was not received.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
32	2202-03-102-93 Universities and Higher Educations Assistance to Universities Sanskrit Universities Grant in aid O. 31,80.00 R. 1,00.00	32,80.00	32,80.00	NIL

Reason for Excess / savings : - There is no Excess/Savings. Full amount utilized.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
33	2204-104-57 Sports and Games Volleyball Academy, Idukki S. 50.01 R. 99.99	1,50.00	1,50.00	NIL

Reason for Excess: There is no Excess/Savings. Full amount utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
34	2202-02-800-52 Secondary Education Other Expenditure School Education Modernization O. 3,95.00 R. 96.00	4,91.00	4,87.34	-3.66

Reason for excess/Savings:-

In the financial year 2012-13, an amount of Rs. 100/- lakhs was earmarked under HOA 2202-02-800-52 (Plan) for providing electrification works in the additional floor constructed in Pareeksha Bhavan, Poojapura. But, in the estimates submitted by the PWD Executive Engineer, an amount of Rs. 196/- lakhs was provided for the electrification work and they have substantiated the necessity for the same. Based on the above estimate, Government had accorded Administrative Sanction vide G.O (Rt) No. 984/13/G.Edn. dt 28/12/2013 for Rs. 196/- lakh. In the same financial year, an amount of Rs 100/- lakhs was also earmarked under H/A 2202-02-800-47-Plan for the construction of building for Government High School, Attakulangara & electrification work in Pareeksha bhavan. Proposal was submitted to Government and sanction obtained vide G.O(Rt) no. 2438/13/Fin, dt 26/03/2013.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
35	2205-102-98 Promotion of Arts and Culture Memorial to Eminent Men of Arts and Letters O. 1,48.46 S. 21.13 R. 1,45.46	3,15.05	2,60.31	-54.74

Reason for Savings: As per records of Cultural affairs Dept the total provision is Rs. 3,14,82,00/- and the total expenditure is Rs. 2,54,80,500/-. An amount of Rs. 1500/- was surrendered. Though another proposal for surrender of Rs. 60/- lakhs, the amount which was not received by Gandhi Smaraka Nidhi, was not considered by the Finance Dept. due to belated receipt of proposal.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
36	2202-80-800-46 General Other Expenditure State Institute for the Mentally Challenged (SIMC) R. +2,20.00	2,20.00	88.88	-1,31.12

Reason for Excess/Savings :- An amount of Rs. 100.00 Lakh earmarked under the H/A for the construction of Academic Block could not be utilized in the financial year 2012-13 since revised Administrative Sanction for the work, as per SOR 2012, was accorded only in the year 2013-14. Further there was savings under salary heads since staff from Social Justice Department were absorbed to their parent Department. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
37	2203-001-99 Direction and Administration Directorate of Technical Education O. 5,26.32 R. 77.41	6,03.73	6,14.32	+10.59

Reason for Excess :- Excess expenditure is due to increment in salary.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
38	2204-104-62 Sports and Games Jimmy George Indoor Stadium, Peravoor S. 0.01 R. 75.99	76.00	76.00	

Reason for Excess/Savings :- There is no Excess/Savings. Full amount utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
39	2203-112-93 Engineering/Technical Colleges and Institutes Part time course in Engineering College O.1,53.33 R. 3.30	1,56.63	2,27.62	+70.99

Reason for Excess:- Excess expenditure is due to increment in salary.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
40	2203-112-98 Engineering/Technical Colleges and Institutes Development of Engineering College, Thiruvananthapuram. O. 1,25.00 R. 68.61	1,93.61	1,94.06	+0.45

Reason for Excess:- Additional expenditure is due to the bill of College of Engineering, Thiruvananthapuram

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
41	2202-02-109-93 Secondary Education Government Secondary Schools Sanskrit Schools O.5,06.00 S. 0.01 R -3.29	5,02.72	5,62.65	+59.93

Reason for excess/savings: Enhancement of rate of DA is the reason for increase of expenditure under the Head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
42	2202-04-001-93 Adult Education, Direction and Administration Center for Continuing Education Grant-in-aid O.1,00.00 S. 18.01 R . 55.99	1,74.00	1,74.00	-----

Reason for excess/savings:- There is no Excess/Savings. Full amount utilized. Functioning of the center couldn't be started during 2012-13, since the construction work of the building was not completed.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
43	2205-102-31 Promotion of Arts and Culture Kerala Cultural Activists Welfare Fund O. 0.01 R 51.39	51.40	51.40	-----

Reason for excess/saving : Augmentation of provision through reappropriation was to transfer the net profit received from the Samskarika Bumper Lottery conducted for raising fund for the formation and activities of the Welfare Fund.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
44	2203-001-97 Direction and Administration Supervision Joint Directorates O. 1,57.24 R 63.77	2,21.01	2,07.90	-13.11

Reason for Excess/Savings :- Expenditure is less than that anticipated in the case of transfer TA, WC, EC, TC, OI, POL etc of RDTE Kothamangalam. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
45	2204-104-81 Sports and Games Archery Academy at Wayanad R. 50.00	50.00	50.00	---

Reason for excess/savings :- There is no Excess/Savings. Full amount utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
46	2202-03-103-74 Universities and Higher Education Government Colleges and Institutes Accreditation of Colleges with National Assessment and Accreditation Council (NAAC) O.2,50.00 R. +48.89	2,98.89	2,98.89	---

Reason for excess/savings:- Augmentation of provision through reappropriation was to meet the expenditure towards the developmental activities of Government Victoria College, Palakkad for getting the NAAC accreditation.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
47	2203-003-96 Training Placement and Training etc O. 74.56 R. 8.31	82.87	1,21.80	+38.93

Reason for excess:- Final excess in expenditure is mainly under salary heads.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
48	2202-03-103-83 University and Higher Education Government Colleges and Institutes Law College, Thrissur O. 2,11.81 R. -2.36	2,09.45	2,57.08	+47.63

Reason for excess/savings:- Excess is due to DA arrears given to retired UGC Teachers after UGC pay revision, DA arrears given to the retired Teachers/Non-Teachers, rising salary to the Guest Lecturers, fresh appointment of Guest Lecturers after existing post was changed to BBALLE.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
49	3435-03-003-98 Environmental Research and Ecological Regeneration Environmental Education/Training Extension Environmental Awareness and Education O.75.00 R. 42.00	1,17.00	1,17.00	

Augmentation of provision through reappropriation was to provide funds for the conduct of National Biodiversity Congress in Kerala.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
50	2203-112-96 Engineering/Technical Colleges and Institutes Development of Engineering College, Thrissur. O. 80.00 R. 34.11	1,14.11	1,13.99	-0.12

Reason for excess :- During the fag end of the financial year certain bills are objected by the Treasury. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
51	2202-03-103-89 University and Higher Education Government Colleges and Institutes Law College, Calicut O. 2,41.63 R. 11.48	2,53.11	2,66.95	+13.84

Reason for Excess - The excess payment in the head of account 2202-03-103-89 Non-Plan (01 - Salaries) was on account of the payment of DA enhancement and arrears to previous Guest Lecturers due to the enhancement of their remuneration. Additional appointments were made in the post of Guest Lecturers for newly started BBA, LLB Course for which provision was not included in the Budget Proposal for 2012-13 and payment towards their salaries could not be postponed.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
52	3435-03-102-88 Environmental Research and Ecological Regeneration Environmental Planning and Co-ordination Action Plan for Conservation and Management Ashtamudi wetland(100% CSS) R. 22.74	22.74	22.74	NIL

Funds were provided through reappropriation to regularize the additional expenditure towards management action plan of Ashtamudi Wetland.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
53	2202-02-800-50 Secondary Education Other Expenditure Right of Children to free and compulsory education (90% CSS) O. 1,75,50.00 R. -1,75,50.00	0.00	0.00	

Reason for Savings: The scheme was proposed to be implemented by Ministry of Human Resource Development, GOI. It was included in the State plan by the State Planning Board as 90 % Centrally Sponsored Scheme. But no fund was received from the Central Government under the scheme.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
54	2202-02-109-86 Secondary Education Government Secondary Schools Higher Secondary Education Plus Two Courses O. 5,24,98.19 S. 3.25 R. -5.55	5,24,95.89	4,60,36.89	-64,59.00

Reason for Excess/Savings:- Savings was due to the delay in the appointment of teachers through PSC against the posts sanctioned during 2010-11.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
55	2203-105-85 Polytechnics Upgradation of existing /setting up of new Polytechnics (100% CSS) O. 59,90.00 R. -38,55.41	21,34.59	25,23.20	+3,88.61

Reason for Excess :- Under these items, infrastructural facilities of polytechnics are enhanced by purchase of lab equipment, office equipment and other items which are sanctioned by NITTR. Hence the excess. Purchase of items are limited to sanction received.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
56	2202-03-103-99 University and Higher Education Government Colleges and Institutes Arts and Science Colleges O. 2,12,37.51 S. 1.30 R. -35,09.66	1,77,29.15	1,81,53.13	+4,23.98

Reason for Excess : As per G.O(P) No. 323/2012/Fin dated 04.06.12 and G.O(P) No. 614/2012/Fin dated 08.11.12, the rate of DA was enhanced and accumulated arrears were credited to PF. This resulted in considerable increase in salary expenditure of both teaching and non teaching staff in Government Colleges. Due to the above reasons, the existing provision was insufficient to meet the requirement during the financial year 2012-13. Hence the Excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
57	2202-02-800-49 Secondary Education Other Expenditure Rashtriya Madhyamik Siksha Abhiyan (RMSA) O. 30,00.00 -30,00.00	0.00	0.00	NIL

Reason for Savings :- The funding pattern of RMSA is 75 : 25 (Central - State share) basis. The approved outlay for the scheme for the year 2012-13 sanctioned by MHRD was 5971.61 lakhs. The State Government had set apart an amount of Rs. 3000/- lakhs for the scheme in HTE head of account 2202-02-800-49-RMSA. The expenditure during the year 2012-13 was Rs 2270.10 lakhs. The savings was due to the less expenditure (ie non posting of teachers in various schools) in connection with the salary of teachers in the 112 upgraded RMSA Schools.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
58	2203-112-71 Engineering/Technical Colleges and Institutes Technical Education Quality Improvement Programme (TEQIP) – Phase II (75% CSS) O. 60,00.00 R. -26,31.30	33,68.70	33,57.50	-11.20

Reason for Excess/Saving : Expenditure is less than that anticipated. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
59	2202-03-104-99 University and Higher Education Assistance to Non-Government Colleges and Institutes Salaries to the staff under the direct payment system O. 8,54,60.77 S. 5.30 R. -33,59.27	8,21,06.80	8,29,03.56	+7,96.76

Reason for Savings : As per G.O(P) No. 323/2012/Fin dated 04.06.12 & G.O(P) No. 614/2012/Fin dated 08.11.12, the rate of DA was enhanced and accumulated arrears were credited to PF. This resulted in considerable increase in salary expenditure of both teaching and non teaching staff in Government Colleges. Due to the above reasons, the existing provision was insufficient to meet the requirement during the financial year 2012-13. Hence the Excess.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
60	2202-80-800-75 General Other Expenditure Modernisation of Madrasa Education (100% CSS) O. 30,00.00 R. -22,23.12	7,76.88	7,76.88	

Reason for Savings : Scheme for providing Quality Education in Madrassas (100% CSS) was the scheme launched by Central Govt to provide education in Science, Mathematics, English, Computer to students of Muslim Community through Madrassas. In 2012-13 there was a budget provision of Rs. 30/- Crores in the state budget. But this amount can be utilized only after receiving sanction and grant from Central Govt. In 2012-13 the Central Govt have allotted only Rs. 7,76,88,000/- for the above purpose. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
61	2202-02-109-78 Secondary Education Government Secondary Schools Government Vocational Higher Secondary Schools O. 1,20,59.95 S. 0.70 R. -57.29	1,20,03.36	1,00,13.49	-19,89.87

Reason for Savings :- Appointment of Teachers/Instructors/Lab Assistants has been started through KPSC on regular basis w.e.f 2007 only. Many posts still remaining unfilled which resulted in savings under the salary component.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
62	10. 2204-00-001-99 Direction and Administration Directorate of Sports and Youth Affairs O. 20,94.40 S. 0.04 R. -19,53.69	1,40.75	1,41.63	+0.88

Reason for Excess/Savings : The excess was due to increase in expenditure from the salary head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
63	2202-02-800-60 Secondary Education Other Expenditure Right of children to free and compulsory education (10% CSS) O. 19,50.00 R. -19,50.00			NIL

Reason for savings : The scheme was proposed to be implemented by Ministry of Human Resource Development, GOL. It was included in the State plan by the State Planning Board as 90 % Centrally Sponsored Scheme. But no fund was received from the Central Government under the scheme.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
64	2202-02-106-99 Secondary Education Text Books - Text Books Publication O. 52,26.52 S. 0.01 R. -18,16.45	34,10.08	33,02.64	-1,07.44

Reason for excess/savings: Savings is due to less number of claims than anticipated in the items of Material and supplies and other items.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
65	3425-60-200-71 Others-Assistance to Other Scientific Bodies State Council for Science, Technology and Environment Grant in Aid O. 96,55.53 S. 12,00.00 R. -10,45.83	98,09.70	98,09.68	-0.02

Reason for Excess/ Savings : The Member Secretary, Kerala State Council for Science, Technology and Environment has reported that there was a savings of Rs. 1045.83 Lakh under H/A 3425-60-200-71-31 and the amount was surrendered.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
66	2205-103-80 Archeology Archeology/Heritage Museums at District level O. 14,00.00 S. 0.01 R. -6,87.81	7,12.20	7,12.20	NIL

Reason for Excess/ Savings. The Scheme envisaged by planning Board could be implemented only in four Districts. Scheme could not be implemented since proper location for Districts cannot be identified. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
67	2202-02-107-91 Secondary Education Scholarships Incentive to Girls for Secondary Education (100% CSS) O. 6,79.41 R. -6,79.41	0.00	0.00	NIL

Reasons for Savings :- In 2012-13, the list of 23765 eligible students have been sent to MHRD. Since the bank account number of above students were not available, the scholarship of above students were not released. Now the bank account number of all students have been sent to MHRD.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
68	2203-800-70 Other Expenditure IIT in Kerala(land acquisition) O. 5,00.00 R. -5,00.00	0.00	0.00	NIL

Reasons for Excess/Savings:- No expenditure was necessitated under this head for want of policy decision from the part of Govt.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
69	2202-80-800-47 General Other Expenditure School Education Infrastructure O. 30,50.00 R. -3,20.10	27,29.90	26,29.62	-1,00.28

Reason for Savings:- The savings under this head of account is mainly due to the shortage in expenditure related to State Institute for Mentally Challenged (SIMC) Pangappara.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
70	2202-02-109-75 Secondary Education Government Secondary Schools Infrastructure Higher Secondary Education O. 16,00.00 R. -3,21.00	12,79.00	12,79.00	NIL

Reason for Savings:- There is no Excess/Savings. Full amount utilized. [Proposals for administrative sanction for implementing the scheme, construction of toilets for government schools for 25 schools, at a total cost of 85.2 lakhs was submitted to Government .But AS was not obtained. 235.69 lakh was re - appropriated for purchase of lab equipments and computers in higher secondary schools is sanctioned in G.O(RT) No. 1699/12/H.Edn dt. 7/04/2014]

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
71	2202-30-004-91 General Research State Council of Education Research and Training O. 9,00.01 R. -9,00.00	0.01	6,00.00	+5,99.99

Reasons for Savings and final Excess :- (i) In SCERT the administrative sanction for utilization of fund and the expenditure are done by the Director, SCERT directly. Hence we are not in a position to explain the savings.

(ii) The Head of Account was operated by Director of Public Instruction though the fund was earmarked for SCERT. It has been reported by the Senior Finance Officer, Office of the DPI that the entire fund was surrendered as there was no entry in the registers of the DPI regarding the utilization of funds by SCERT. However an amount of Rs. 600/- lakhs under the Head of Account utilized by SCERT.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
72	2202-03-102-76 University and Higher Educations Assistance to Universities Calicut University RIDF O. 3,00.00	3,00.00	0.00	-3,00.00

20. 2202-03-102-76

Reasons for Savings : University had submitted the proposal of ITSR for consideration. But the proposal was not approved by the State Level Empowered Committee. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
73	3425-60-200-67 Others Assistance to Other Scientific Bodies Special Programmes of Kerala State Council for Science, Technology and Environment O. 2,70.00 R. -2,25.00	45.00	0.00	-45.00

Reason for Savings : The amount of Rs. 270/- lakh was provided in the budget 2012-13 as plan Grant-in-aid for the special programme of KSCSST in equal six installments. Out of which only one installment of Rs. 45/- lakh was released. The remaining five installment of grant of Rs, 225/- lakhs was not claimed. Hence the amount was surrendered.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
74	2203-105-98 Polytechnics Women's Polytechnics O. 17,26.64 R. -2,30.94	14,95.70	14,66.61	-29.09

Reason for Savings:- There is little savings under 02 wages, 17-MW, 19-M&E, 24 M&S and 34-OC. Savings is mainly due to short fall of the expenditure under these sub heads

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
75	2202-02-001-94 Secondary Education Direction and Administration Directorate of Higher Secondary Education (Plus Two Course) O. 36,01.40 S. 10,00.01 R. - 42.13	45,59.28	43,45.15	-2,14.13

Reason for Savings:- The saving in the head is due to the termination of deputation of University employees.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
76	2202-03-102-70 University and Higher Education Assistance to Universities Performance Fund for Universities O. 15,00.00 R. - 1,05.00	13,95.00	12,50.00	-1,45.00

Reasons for Savings: Out of the total provision, Rs. 500.00 Lakh was released to Cochin University of Science & Technology and Rs. 750.00 Lakh to Collegiate Education Department for implementation of e-governance Scheme. An amount of Rs. 105.00 Lakh was also re-appropriated from this H/A. The savings of Rs. 145.00 Lakh was occurred since the purpose was not met.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
77	2202-01-111-99 Elementary Education Sarva Siksha Abhiyan Sarva Siksha Abhiyan O. 5,00.00	5,00.00	2,50.00	-2,50.00

Reason for Excess:- The State Project Director, Sarva Siksha Abhiyan has reported that the expenditure under the Head upto previous month is Rs. 325.51 Lakh and expenditure for the month is Rs. 184.95 Lakh. Hence cumulative expenditure under the head will be Rs. 510.46 Lakh and there is no savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
78	2202-01-196-50 Elementary Education Assistance to District Panchayats Block Grant for Revenue Expenditure O. 61,39.00 R. 40.15	61,79.15	59,28.98	-2,50.17

Reason for Savings : The amount under the items of scholarship was not expended as expected since the number of beneficiaries were less than expected.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
79	2202-02-107-92 Secondary Education Scholarships Means cum Merit Scholarship (100% CSS) O. 2,08.38 R. -2,08.38	0.00	000	

Reason for Savings :- In 2012-13, the bank account numbers of eligible students were not available and hence MHRD could release the amount. The SBI, New Delhi will deposit the eligible amount to the bank account of the students when MHRD release the amount.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
80	2202-03-102-81 University and Higher Education Assistance to Universities Kannur University - RIDF O. 2,00.00	2,00.00	0.00	-2,00.00

Reason for Savings : Administrative sanction was not accorded.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
81	2203-105-86 Polytechnics Community Development through Polytechnics (100% CSS) S. 5,74.00 R. -1,57.12	4,16.88	3,90.53	-26.35

Reason for Savings : Expenditure is less than that anticipated. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
82	2203-103-99 Technical Schools Technical High Schools O. 42,66.38 S. 0.25 R. -3,27.71	39,38.92	40,99.22	+1,60.30

Reason for Excess/Savings :- Expenditure under the sub head 34-OC (01) WC is less than anticipated. Hence the savings. Final excess is due to increment in salary heads.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
83	2202-02-800-53 Secondary Education Other Expenditure School Education-Student Centric O. 30,87.00 S. 61,00.00 R. -1,21.86	90,65.14	90,25.73	-39.41

Reason for Savings:- The budget provision under this head was placed for 9 components. Full expenditure was incurred in 4 components out of the 9. For the component 'work experience programme', savings of Rs 244305/- was occurred due to the non purchase of Gun metal writing chalk moulds due to non availability of the same at that time. Some amount provided for financial assistance to children with special needs in Std I to VIII has not been released because the same was not requested by AEO offices. Also there was a savings of Rs. 82,49,230/- for the amount provided for Multi Grade Learning centres. Some centres have stopped their activities due to non availability of students. Due to this, honorarium, earned leave and hill tract allowance to volunteers have been decreased and PTA expense, noon meal contingency have been reduced due to decrease in the number of students. A sum of Rs 61 Crore has been additionally granted through SDG 2012-13 (February 2013). This amount was completely utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
84	2203-112-97 Engineering /Technical Colleges and Institutes Scholarship to GATE qualified PG students in Engineering College, Thiruvananthapuram. (100% CSS) O. 5,00.00 R. -1,59.98	3,40.02	3,40.02	NIL

Reason for Savings :- Saving through reappropriation was due to less number of beneficiaries for the scholarship.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
85	2205-101-99 Fine Arts Education Music Colleges O. 8,36.02 S. 0.05 R. -2,74.37	5,61.70	6,79.78	+1,18.08

Reason for Excess/Savings :- As per G.O(P) No. 323/2012/Fin dated 04.06.12 and G.O(P) No. 614/2012/Fin dated 08.11.12, the rate of DA was enhanced and accumulate arrears were credited to PF. This resulted in considerable increase in salary expenditure of both teaching and non teaching staff in Government Colleges. Due to the above reasons, the existing provision was insufficient to meet the requirement during the financial year 2012-13. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
86	2203-102-97 Assistance to Universities for Technical Education Establishing Kerala Technological University O. 1,50.00 R. -1,50.00	0.00	0.00	NIL

Reason for Savings :- No policy decision was taken to utilize the funds. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
87	2203-800-69 Other Expenditure Connectivity for National Mission on Education through Information Communication Technologies (NMEICT) (75% CSS) O. 1,50.00	1,50.00	0.00	-1,50.00

Reason for Savings: The amount could not be utilized since Government had not taken a decision in this regard.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
88	2202-02-101-99 Secondary Education Inspection, District Educational Offices - Inspection O. 25,20.09 S. 0.15 R. -22.49	24,97.75	23,73.86	-1,23.89

Reason for Savings: Savings occurred in this head of account due to less claims of Medical reimbursement.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
89	2202-02-800-54 Secondary Education Other Expenditure - Academic Excellence O. 9,48.00 R. -56.78	8,91.22	8,01.63	89.59

Reason for Savings : The budget provision under this head was mainly utilized for the programmes 'Training for quality education in schools'. But the fund for the programmes was not expended as expected. Rs 40/- lakhs has been provided for capacity building programme in General Education Department. But Administrative Sanction was received only for Rs. 15/- lakhs. Due to non requirement there was savings for components like financial assistance for promotion of excellence among gifted children and also for financial assistance to poor children who excel in arts.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
90	2202-03-103-93 University and Higher Education Govt Colleges and Institutes Training Colleges O. 7,16.36 R. -1,32.52	5,83.84	5,80.36	-3.48

Reasons for Savings:

- a. Funds have been distributed to various Government Colleges on the basis of proposals received from the Principals for various purposes such as work, purchase or study tour. After completing the works/Purchase/study tour, some Colleges surrendered the balance amount. Hence the savings.
- b. Applicants are less. Hence there is savings.
- c. An amount of Rs. 17.55 lakhs is re-appropriated to NAAC Scheme as per G.O(Rt) 2760/13/Fin dated 30.03.2013.
- d. Lesser requirement on office expenses such as electricity, water, telephone and travelling expenses. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
91	2202-01-800-81 Elementary Education Other Expenditure Assistance to Teachers and Ayas in Pre Prainary Classes controlled by PTA O. 1,36.00 S. 7,41.00 R. -0.03	8,76.97	7,53.35	-1,23.62

Reason for Savings: In addition to the budget provision, an amount of Rs. 74100000/- was received by way of additional authorization as per G.O. (Rt) No. 693/13/Fin, dt. 29/01/2013. On verification of Office registers of O/o DPI it is found that the savings under the head of account is only Rs. 3200/-

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
92	2205-101-94 Fine Arts Education Fine Arts Colleges O. 5,06.53 S. 0.01 R. -1,60.31	3,46.23	3,95.79	+49.56

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
93	2202-01-112-93 Elementary Education National Programme of Mid DayMeals in Schools Mid Day Meals to Primary School Pupils. O. 29,68.24 S. 0.01 R. -0.53	29,67.72	28,62.94	-1,04.78

Reason for Savings: Some AEOs may drawn Salary and Allowances for the staff deputed for the work relating to the Noon Meal Programme and hence the excess.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
94	2202-03-102-82 University and Higher Education Assistance to Universities Sree-Sankaracharya University of Sanskrit - RIDF O. 1,00.00	1,00.00	0.00	-1,00.00

Reason for Excess/Savings:- an amount of Rs. 100/- lakhs was provided in the state budget under RIDF Scheme. Two separate construction works were undertaken by the University under RIDF scheme in the year 2010-11 and 2011-12 and university submitted bills for the sanctioning of part payment to these constructions in the year 2012-13. But due to the delay occurred in the processing of the same at the NABARD, the amount demanded by the university could only be sanctioned and released by the financial year 2013-14. Hence the university could not utilize the budgetary allocation under the RIDF scheme for the year 2012-13.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
95	2202-03-105-98 University and Higher Education Faculty Development Programme ERUDITE - Scholars in Residence Programme O. 1,00.00	1,00.00	0.00	-1,00.00

Reason for Savings:-

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
96	2203-112-95 Engineering / Technical Colleges and Institutes Scholarship to GATE qualified PG Students in Engineering College, Thrissur (100% CSS) O. 3,00.00 R. -95.57	2,04.43	2,04.43	NIL

Reason for Savings: There is no Excess/Savings. Full amount utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
97	2202-03-107-83 University and Higher Education Scholarships ASPIRE-Scholarship Scheme for carrying out of Research Programme O. 90.00 R. 90.00	0.00	0.00	NIL

Reason for Savings: The amount granted for these three scholarship were not utilized by the Universities. Hence the whole amount was re - appropriated to CIUP scheme as per G.O. (Rt) No. 2707/2013/fin, dt. 30/03/2013.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
98	2205-103-89 Archaeology Buildings. O. 3,00.00 S. 0.01 R. -89.81	2,10.20	2,10.33	+0.13

Reason for Excess : As per records of Director, Archaeology, the actual expenditure under the head is Rs. 210.19 Lakh and there is a savings of Rs. 0.01 Lakh since certain works cannot be completed before the close of the financial year.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
99	2263-105-97 Polytechnics Centres for Diploma in Commercial Practice O. 5,40.08 R.-95.16	4,44.92	4,54.70	+9.78

Reason for excess:- Excess amount over provision is due to increase of Pay, DA,HRA, CCA etc towards salary heads.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
100	2202-03-107-82 University and Higher Education Scholarships Nurturing inquisitiveness and fostering scholarship in Social Sciences O. 75.00 R.-75.00	0.00	0.00	NIL

Reason for Savings : The amount granted for these three scholarship were not utilized by the Universities. Hence the whole amount is re - appropriated to CIUP scheme as per G.O. (Rt) No. 2707/2013/Fin, dt. 30/03/2013.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
101	2204-102-92 Youth Welfare Programmes for Students NSS in Higher Secondary Schools – Grant-in-aid O. 1,90.00 R. -71.82	1,18.18	1,18.18	NIL

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
102	2205-104-99 Archives State Archives O. 5,30.48 R. -50.47	4,80.01	4,66.76	-13.25

Reason for excess/savings:- Saving was due to lack of Administrative Sanction.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
103	2203-112-68 Engineering/Technical Colleges and Institutes Scholarship to GATE qualified PG students in new Engineering Colleges (100% CSS) O. 1,50.00 R. -41.86	1,08.14	91.75	-16.39

Reason for excess/savings:- During the fag end of the financial year certain amounts are surrendered by GEC Palakkad, Wayanad and Idukki. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
104	2203-103-81 Archeology Field Archeology O. 70.00 S. 0.01 R. -57.51	12.50	12.50	NIL

Reason for Savings : The schemes cannot be fully implemented due to shortage of staff. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
105	2202-02-001-92 Secondary Education Direction and Administration Regional Deputy Directorate - Higher Secondary Education O. 2,08.47 S. 0.01 R. 14.04	2,22.52	1,54.42	-68.10

Reason for excess/savings :- The savings in this HOA is due to the termination of deputation of University employees

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
106	2203-105-87 Polytechnics Finishing Schools in Polytechnics O. 80.00 R.-52.12	27.88	27.88	NIL

Reason for excess/savings :- Full amount could not be utilized due to less number of students for evening courses in Polytechnic Colleges.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
107	3435-04-103-97 Prevention and Control of Pollution Prevention of air and water pollution Comprehensive waste management scheme for the State O. 1,00.00 R. -52.00	48.00	48.00	NIL

Reason for excess/savings :- Action plan for conservation and Management of Ashtamudi Wetland (Plan) as per G.O (Rt) No. 1727/13/Fin dated 11.03. 2013. Remaining fund of Rs. 48 Lakh was fully utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
108	2202-03-107-99 University and Higher Education Scholarships Scholarship for Teachers in Social Sciences and Languages to do research in Universities and centers out side Kerala. O. 50.00	50.00	0.00	-50.00

Reason for excess/savings:-

- Funds have been distributed to various Government Colleges on the basis of proposals received from the Principals for various purposes such as work, purchase or study tour. After completing the works/Purchase/study tour, some Colleges surrendered the balance amount. Hence the savings.
- Applicants are less. Hence there is savings.
- An amount of Rs. 17.55 lakhs is re-appropriated to NAAC Scheme as per G.O(Rt) 2760/13/Fin dated 30.03.2013.
- Lesser requirement on office expenses such as electricity, water, telephone and travelling expenses. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
109	2203-112-67 Engineering/ Technical Colleges and Institutes Transportation Engineering and Research Centre O. 1,00.00 R. -47.38	52.62	52.62	NIL

Reason for excess/savings:- The scheme was introduced afresh in 2012-13. As there was delay occurred in obtaining Government order and making other arrangements for implementing the scheme, full amount could not be utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
110	2204-00-102-97 Youth Welfare Programmes for Students NSS in Calicut University - Grant-in-aid O. 1,18.75 R. -44.88	73.87	73.86	-0.01

Reason for Excess/Savings:- National Service Scheme is a jointly sponsored scheme by Government of India and the State Government and the expenditure is shared in the ratio 7:5. State Government releases its matching share of Grant-in-aid on receipt of share from Central Government. During 2012 -13, the Central Government had not released 100% of Grant-in-aid. Hence the savings. The amount of Rs. 73,86,025/- after re-appropriation of Rs. 44,88,975/- from the total provision under the H/A was fully utilized.

There was unspent balance in all Heads of Accounts operated by NSS. Upto 2011-12 first installment, the amount of Grant-in-aid were credited directly to the Heads of Accounts of the Universities & Directorates. Only from the second installment of Grant-in-aid for the year 2011-12 the SLO was designated as the DDO for the head of accounts and the Additional Secretary to Government as the Controlling Officer. Funds were released to all the Universities by deducting the unspent balance from each Heads of Accounts. Hence the amount not utilized was refunded to Government in 2012-13.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
111	2204-00-102-95 Youth Welfare Programmes for Students NSS in MG University - Grant-in-aid O. 1,11.63 R. -42.19	69.44	69.43	-0.01

Reason for Excess/Savings:- National Service Scheme is a jointly sponsored scheme by Government of India and the State Government and the expenditure is shared in the ratio 7:5. State Government releases its matching share of Grant-in-aid on receipt of share from Central Government. During 2012 -13, the Central Government had not released 100% of Grant-in-aid. Hence the savings. The amount of Rs. 69,43,148/- after re-appropriation of Rs. 42,19,852/- from the total provision under the H/A was fully utilized.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
112	2204-00-102-93 Youth Welfare Programmes for Students NSS in Vocational Higher Secondary Schools - Grant-in-aid O. 1,14.00 R. -43.09	70.91	74.16	+3.25

[Reason for excess/savings :- As per records of O/o State Liaison Officer, State Level NSS Cell, the actual expenditure under the Head upto 27.03.13 is only 70,90,585/- and hence there is no excess amount incurred.]

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
113	2204-101-99 Physical Education Physical Education Colleges O. 1,96.10 R. -37.01	1,59.09	1,56.80	-2.29

Reason for excess/savings:-

a. Funds have been distributed to various Government colleges on the basis of proposals received from the Principals for various purposes such as work, purchase or study tour. After completing the works/Purchase/study tour some colleges surrendered the balance amount. Hence the savings.

b. Applicants are less. Hence there is savings.

c. An amount of Rs. 17.55 lakhs is re-appropriated to NAAC Scheme as per G.O(Rt) 2760/13/Fin dated 30.03.2013.

d. Lesser requirement on office expenses such as electricity, water, telephone and travelling expenses. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
114	2204-102-98 Youth Welfare Programmes for Students NSS in Kerala University - Grant-in-aid O. 1,02.13 R. -38.60	63.53	63.52	-0.01

Reason for excess/savings :- Actual expenditure was less by 0.01 lakh due to rounding off and hence negligible.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
115	2203-112-74 Engineering/Technical Colleges and Institute Scholarship to GATE qualified PG students in Rajiv Gandhi Institute of Technology, Kottayam (100% CSS) O. 1,00.00 R. -37.88	62.12	62.12	NIL

[Reason for excess :- Saving through reappropriation was due to less number of beneficiaries for the scholarship.]

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
116	2203-112-65 Engineering/Technical Colleges and Institute QIP Centres in two Colleges O. 1,50.00 R. -35.30	1,14.70	1,13.25	-1.45

Reason for excess :- Expenditure is less than that anticipated. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
117	2205-103-91 Archeology Archaeological Museum at Ernakulam O. 65.00 R. -35.22	29.78	29.77	-0.01

Reason for excess/savings :- Expenditure could not be incurred before the close of the financial year. Hence was savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
118	2202-03-107-80 University and Higher Education Scholarships Scholarship to encourage talents in Music, Arts and Performing arts O. 35.00 R. -35.00	0.00	0.00	NIL

Reason for excess/savings :- The amount granted for these three scholarship were not utilised by the Universities. Hence the whole amount is re - appropriated to CIUP scheme as per G.O. (Rt) No. 2707/2013/Fin dated 30/03/2013.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
119	2205-102-55 Promotion of Arts and Culture Kumaranasan National Institute of Culture, Thomackal, Grant-in-aid O. 35.00 R. -35.00	0.00	0.00	NIL

Reason for saving :- Though budget provision of Rs. 35 lakhs was provided in the annual budget no amount was released by the Government during 2012-13. Hence no excess or savings under the head.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
120	2203-800-71 Other Expenditure Scholar Support Programme O. 50.00 R. -29.93	20.07	16.18	-3.89

Reason for excess :- Savings is mainly due to less expenditure than anticipated as there were less number of supporting programmes.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
121	2202-03-800-59 University and Higher Education Other Expenditure National Mission on Education through Information and Communication Technology (75 % CS) O. 60.00 R-31.34	28.66	28.66	NIL

Reason for excess/savings :- There is no Excess/Savings. Full amount utilized. An amount of Rs. 31,34,000.00 was re-appropriated to Accreditation of Colleges with NAAC as per G.O Rt) No. 2760/13/Fin dated 30.03.2013.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
122	3435-60-800-99 Others Other Expenditure Strengthening of Dept of Environment O. 1,00.00 R. -6.99	93.01	69.56	-23.45

Reason for excess/savings :- Though it was intended to take up study of agricultural pesticides on environment, the same was not taken up due to non-receipt of sufficient FOIs within the anticipated cost for the programme and hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
123	2204-102-94 Youth Welfare Programmes for Students NSS in Engg. Colleges and Polytechnics - Grant-in-aid O. 72.20 R. -27.29	44.91	44.91	NIL

Saving was attributed to non-implementation of activities due to non-receipt of Central share.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
124	2202-03-107-81 University and Higher Education Scholarships Scholarship to encourage talents in Literature O. 23.00 R. -17.55	5.45	0.00	-5.45

Reason for excess/savings:-

a. Funds have been distributed to various Government Colleges on the basis of proposals received from the Principals for various purposes such as work, purchase or study tour. After completing the works/Purchase/study tour some colleges surrendered the balance amount. Hence the savings.

b. Applicants are less. Hence there is savings.

c. An amount of Rs. 17.55 lakhs is re-appropriated to NAAC Scheme as per G.O(Rt) 2760/13/Fin dated 30.03.2013.

d. Lesser requirement on office expenses such as electricity, water, telephone and traveling expenses. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
125	2203-104-90 Assistance to Non-Govt Technical Colleges and Institutes Strengthening and Development of Physical Edn.in Engg. Colleges and Polytechnics O. 50.00 R. -26.23	23.77	29.73	+5.96

Reason for excess/savings :- The actual expenditure under the Head of account was Rs. 23,77,000/- and there was a savings of Rs. 26,23,000/-. Savings was due to non receipt of proposals from subordinate institutions as the project was commissioned during the year 2010-11 with provision of Rs. 10 Lakh. There was no excess under this Head of Account.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
126	3435-03-102-89 Environmental Research and Ecological Regeneration Environmental Planning and Co-ordination Dept of Environment and Climate Changes O. 84.08 S. 0.01 R. -20.34	63.75	63.94	+0.19

Reason for excess/savings :- The excess amount is incurred for meeting salary/wages expenditure of employees of Directorate.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
127	3435-03-101-96 Environmental Research and Ecological Regeneration Conservation Programmes Eco Restoration of Wetlands. O. 1,00.00 R. -20.00	80.00	80.00	NIL

Reason for excess/savings:- The planned activities could not be conducted in full as envisaged. An amount of Rs. 20.00 Lakh under the H/A was re-appropriated to H/A 3435-03-003-96 as per G.O (Rt) No.10910/12/Fin dated 31.12.2012 for providing funds for the conduct of National Biodiversity Congress in Kerala. Remaining fund of Rs. 80.00 Lakh was fully utilized.

Justification on remarks of AG that

In the following cases, withdrawal of funds by resumption/re-appropriation on the last day of the financial year proved injudicious, indicating improper budgetary control.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
128	2283-105-91 Polytechnics Setting up of Polytechnics by upgrading Technical High Schools. O. 20,64.14 R. -3,09.29	17.54.85	19.83.78	+2,28.93

Reason for excess/savings:- Anticipated expenditure is low in the case of Tour TA, Transfer TA, EC, TC, MW, M&E and M&S. Hence the savings. Final excess is due to increment in pay and DA of employees.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
129	2283-112-84 Engineering/Technical Colleges and Institutes Kottayam Engineering College. O. 10,95.54 R. -3.92	9,81.62	11,08.62	+1,27.00

Reason for excess/Savings:- Expenditure is low in the case of 17 MW, 24 M&S and 340C (3) 01. Hence the savings. But the final excess is due to the increment in the salary.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
130	2203-104-97 Assistance to Non-Government Technical Colleges and Institutes Private Polytechnics O. 19,29.10 S. 0.12 R. 1,74.83	21,04.05	20.03.42	-1,00.63

Reason for excess/savings:- Final excess is due to less number of beneficiaries under this head of accounts. Hence the savings.

In the circumstances explained above, the excess of Rs. 29,71,81,000/- may be recommended for regularization as per article 205 of Constitution of India.

CERTIFICATE

Note have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated'

Additional Secretary to Govt.
Higher Education Dept.
Government Secretariat,
Thiruvananthapuram

NOTES FOR REGULARIZATION OF EXCESS/SAVINGS**GOVERNMENT OF KERALA****HIGHER EDUCATION DEPARTMENT****Appropriation Accounts 2012-2013 - Regularization of Excess/Savings over Voted grant under Grant No. XVII (Education, Sports, Art & Culture) - Capital Section****Major Heads****Capital :****4202 CAPITAL OUTLAY ON EDUCATION, SPORTS, ART AND CULTURE****5425 CAPITAL OUTLAY ON OTHER SCIENTIFIC AND ENVIRONMENTAL RESEARCH****6202 LOANS FOR EDUCATION, SPORTS, ART AND CULTURE****Voted -**

	Total grant/Appropriation	Actual Expenditure (In thousands of rupees)	Excess +/Savings -
Original	1,37,22,00		
Supplementary	4,00,00	1,41,22,00	1,42,40,49
Amount surrendered during the year 31 st March 2013			+1,18,49
			Nil

According to the Appropriation Accounts 2012-13 the reason for Excess/Savings under Grant No. XVII (Education, Sports, Art and Culture) are indicated below

Excess/Savings occurred mainly under :-

(In lakh of Rupees)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
1	4202-02-105-99 Technical Education Engineering/Technical Colleges and Institutes Buildings O. 6,30.00 R. 15,83.96	22,13.96	25,41.53	+3,27.57

Augmentation of provision through reappropriation was for clearing the pending bills of contractors.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
2	4202-02-104-99 Technical Education Polytechnics, Polytechnic Buildings O. 2,00.00 R. 15,80.53	17,80.53	17,80.53	-

Augmentation of provision through reappropriation was for clearing the pending bills of contractors.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
3	4202-01-202-99 General Education Secondary Education Secondary School Buildings R. 13,86.11	13,86.11	13,86.07	-0.04

Augmentation of provision through reappropriation was for clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
4	4202-01-203-99 General Education University and Higher Education Construction of Buildings for Colleges and Hostels including Law colleges O. 3,15.00 R. 11,40.97	14,55.97	14,59.98	+4.01

Augmentation of provision through reappropriation was for clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
5	4202-02-105-96 Technical Education Engineering/Technical Colleges and Institutes New Engineering Colleges started during previous plan (RIDF) O. 2,00.00 R. 5,33.18	7,33.18	7,33.19	+0.01

Augmentation of provision through reappropriation was for making payment towards NABARD assisted works and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
6	4202-02-103-99 Technical Education Technical Schools Technical High School Buildings O. 1,00.00 R. 4,67.12	5,67.12	5,67.12	-

Reason for excess/savings :- Augmentation of provision through reappropriation was for clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
7	4202-01-201-99 General Education Elementary Education Elementary Education Buildings R. 1,12.61	1,12.61	1,12.61	-

Reason for excess/savings :- Augmentation of provision through reappropriation was for clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
8	4202-02-105-98 Technical Education Engineering/Technical Colleges and Institutes New Engineering colleges started during previous Plans (RIDF) R. 81.59	81.59	81.52	-0.07

Reason for excess/savings :- Augmentation of provision through reappropriation was for clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
9	4202-01-203-96 General Education University and Higher education Construction of College Hostels and Building under RIDF Scheme. R. 61.91	61.91	61.91	-

Funds provided through reappropriation were for making payment of the NABARD assisted construction works and for providing corresponding share debit towards establishment charges and tools and plant.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
10	4202-03-800-93 Sports and youth Services Other Expenditure Construction of Building complex R. 52.94	52.94	52.94	-

Reason for excess/savings :- Augmentation of provision through reappropriation was to meet the expenditure towards clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
11	4202-02-800-93 Technical Education Other Expenditure Technical Education Directorate building works O. 7.00 R. 45.93	52.93	56.23	+3.30

Reason for excess/savings :- Augmentation of provision through reappropriation was to meet the expenditure towards clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
12	4202-02-800-86 Technical Education Other Expenditure Construction of Rest Rooms, Dressing Rooms and Toilet for Women in ITIs R. 20.04	20.04	20.04	

Reason for excess/savings :- Augmentation of provision through reappropriation was to meet the expenditure towards clearing the pending bills of contractors and to provide corresponding share debit towards establishment charges and tools and plant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
13	4202-02-104-95 Technical education Polytechnics Construction of Womens Hostel in Polytechnics (100% CSS) O. 30,10.00 R. -18,54.76	11,55.24	11,55.25	+0.01

Reason for excess/savings :- Saving was due to non-completion of construction works.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
14	4202-01-203-88 General Education University and Higher Education College Infrastructure and Upgradation programme (CIUP) Construction of Buildings for colleges and hostels (one time ACA) O. 18,00.00 R. -18,00.00	0.00	0.00	

Reason for excess/savings :- Withdrawal of the entire provision by reappropriation was due to non-completion of construction works. Chief Engineer, PWD has reported that final grant under the above Head of Account was 'zero' and expenditure/savings is 'Nil' since no amount was available.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
15	4201-01-202-90 General Education Secondary Education Infrastructure-Higher Secondary Education (RIDF) O. 10,00.00 R. -10,00.00	0.00	0.00	

Reason for excess/savings :- Withdrawal of the entire provision was due to non-implementation of activities. Chief Engineer, PWD has reported that final grant under the above Head of Account was 'zero' and expenditure/savings is 'Nil' since no amount was available.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
16	4202-02-800-95 Technical Education Other Expenditure ITI buildings works O. 15,00.00 R. -7,93.21	7,06.79	7,07,06	+0.27

Reason for excess/savings:- Excess incurred is for clearing the pending bills. Withdrawal of provision was due to non-completion of construction activities.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
17	4202-01-202-89 General Education Secondary Education Infrastructure Higher Secondary education (one time ACA) O. 15,00.00 R. -6,62.83	8,37.17	8,37.17	

Reason for excess/savings : Surrender of funds in the Capital Head was due to objection in utilising the fund of One Time ACA for implementing the component - Purchase of Lab articles and Computers in Schools (Revenue Expenditure).

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
18	4202-01-203-89 General Education University and Higher Education Construction of Women's hostels in Govt Colleges O. 4,55.00 R. -3,94.63	60.37	60.32	-0.05

Reason for excess/savings: Saving was due to non-completion of construction activities.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
19	4202-01-202-92 General Education Secondary Education Vocational Higher Secondary Education O. 2,00.00 R. -2,00.00	0.00.	0.00	

Reason for excess/savings :- Withdrawal of the entire provision was due to non-implementation of activities. Chief Engineer, PWD has reported that final grant under the above Head of Account was 'zero' and expenditure/savings is 'Nil' since no amount was available.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
20	4202-02-104-96 Technical Education Polytechnics Development of all Govt Polytechnics (RIDF) O. 3,00.00	3,00.00	1,43.64	-1,56.36

Reason for excess/savings: Savings is due to slow progress of works

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
21	5425-208-98 Ecology and Environment River Action Plan (RIDF) O. 1,00.00	1,00.00	0.00	-1,00.00

Reason for non utilization of funds : The allocation of Rs. 100 lakh was not utilized and put under savings of the year. The Department of Environment & Climate Change was not competent for the implementation of the River Action Plan Scheme.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
22	4202-03-800-91 Sports and Youth Services Other Expenditure Construction of Buildings for NCC O. 1,00.00 R. -1,00.00	0.00	0.00	

Reason for excess/savings :- Withdrawal of the entire provision was due to non-completion of construction activities. Chief Engineer, PWD has reported that final grant under the above Head of Account was 'zero' and expenditure/savings is 'Nil' since no amount was available.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
23	4202-04-105-99 Art and culture Public Libraries Public Library Buildings O. 80.00 R. -80.00	0.00	0.00	

Reason for excess/savings :- Chief Engineer, PWD has reported that final grant under the above Head of Account was 'zero' and expenditure/savings is 'Nil' since no amount was available.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
24	4202-02-103-97 Technical Education Technical Schools Development of Technical High Schools (RIDF) O. 1,00.00 R. -1,00.00	0.00	39.85	+39.85

Reason for excess/savings : Due to slow progress of works no expenditure was incurred under the Head and hence reappropriated the funds. Funds were provided through Additional authorization for meeting the expenditure incurred later.

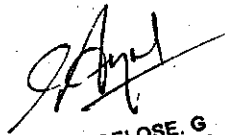
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) Savings (-)
25	4202-04-101-99 Art and Culture Fine Arts Education Fine Arts Institutions Buildings O. 1,30.00 R. -71.46	58.54	58.54	

Reason for excess/savings : Due to slow progress of works, expenditure under the head of account is less than that expected and an amount of Rs. 71,46,000/- was reappropriated from this Head.

In the circumstances explained above the excess of Rs. 1,18,49,000/- may be recommended for regularisation as per Article 205 of the Constitution of India

CERTIFICATE

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.



ANGELOSE. G
Joint Secretary to Govt.
H. & C.A. Department
Govt. Secretariat, Tvpm.

NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
Agri (AH) Department

Appropriation Accounts (2012-2013) Regularisation of excess over voted grants under Grant No. XXXI
 Animal Husbandry Department **Revenue/section.**

According to the Appropriation Accounts (2012-2013) the reason for excess/savings under the Grant No. XXXI are indicated below.

	Total Grant (In thousands)	Actual Expenditure (In thousands)	Excess + Savings -
Grant	3,64,89,80	3,71,93,54	3,76,73,46
Supplementary	7,03,74		+4,79,92
Amount surrendered during the year (30th March 2013)			10,65,56

Excess/Savings occurred mainly under

Sl. No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
1	2403- 101- Veterinary Services and Animal Health 98- Hospitals and Dispensaries O. 92,25.44 S. 0.50 R. -2.33	92,23.61	99,91.18	+767.57

Reason for Excess /Saving:- Excess Expenditure of Rs.767.57 Lakh was incurred due to enhancement of DA, salary and wages.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
2	2403- 102- Cattle and Buffalo Development 96- Expansion of Cross Breeding facilities O. 19,91.26 S. 0.10 R. -34.32	19,57.04	24,62.72	+5,05.68

Reason for Excess /Saving:- Excess Expenditure of ₹ 505.68 Lakh was incurred due to enhancement of 15% DA in salaries and wages. Hence, it is requested to regularize an amount of ₹ 505.68 Lakh.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
3	2403- 102-Cattle and Buffalo Development 99-Intensive Cattle Development Project O. 41,53.65 S. 0.25 R. 3.64	41,57.54	45,21.83	+3,64.29

Reason for Excess /Saving:- Excess of ₹ 364.29 Lakh was incurred due to increase of 15% DA in the year 2012-13 for salaries and wages.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
4	2403- 102-Cattle and Buffalo Development 97- Live stock Farms O. 4,88.16 R. -4.96	4,83.20	7,34.83	+2,51.63

Reason for Excess /Saving:- Excess of ₹.251.63 Lakh was expended due to the enhancement of daily wages from ₹.150 to 300 wef 01.04.2011, as per G.O.(Ms)No.119/12/AD dated 15.05.12

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
6	2403- 102- Cattle and Buffalo Development 81-Strengthening of Departmental Farms O. 7,00.00 R. 1,39.83	8,39.83	8,40.48	+0.65

Reason for Excess /Saving:- The additional amount was due to increase in price of feed, Augmentation of provision through re-appropriation was mainly to meet the expenditure towards feed cost and parent stock purchase.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
7	2403- 001- Direction and Administration 99-Direction O. 4,17.86 S. 0.10 R. 0.90	4,18.86	5,43.77	+1,24.91

Reason for Excess /Saving:- Excess of ₹.124.91 was owing to the enhancement of DA rate and ₹ 4,19,000 was re-appropriated for medical reimbursement as per G.O(Rt)No.2663/13/Fin dated 30/03/2013 and G.O(Rt) No.2714/13/Fin dated 30/03/2013 and ₹ 31,000 was re-appropriated for Motor Vehicles as per G.O(Rt) No.2714/13/ Fin dated 30/03/2013. Hence a tune of ₹ 124.91 Lakh may be regularized.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
8	2403- 113- Administrative Investigation and statistics 97-Animal Husbandry statistics and Sample Survey O. 1,00.00 R. 0.51	1,00.51	2,08.29	+1,07.78

Reason for Excess /Saving:- An amount of ₹.107.78 Lakh was excess due to the enhancement of 15% DA for salaries including a reappropriation of ₹ 51,000 for Medical Reimbursement as per G.O(Rt) No.2431/13/Fin. Dated 26/03/2013.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
9	2403- 104- Sheep and Wool Development 99- Goat Development O. 35.49 R. -0.02	35.47	91.90	+56.43

Reason for Excess /Saving:- An amount of ₹ 56.43 lakh was excess due to the enhancement of DA rate, salaries and wages .

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
10	2403- 103-Poultry Development 96- Duck Development O. 31.58 R. 1.08	32.66	50.57	+17.91

Reason for Excess /Saving:- An amount of ₹17.91 lakh was excess due to the enhancement of DA rate salaries and wages .

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
11.	2403- 101- Veterinary Services and Animal Health 97-Animal Husbandry statistics and Sample Survey O. 53,58.98 S. 0.20 R. -640.80	47,18.38	45,97.37	-1,21.01

Reason for Excess /Savings:- Savings for ₹ 121.01 Lakh was due to the non-payment of medicine for want of clearance from Drugs Control Board.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
12	2403- 103-Poultry Development 99- Poultry Farm O- 11,57.11 S. 0.10 R. -1.32	11,55.89	8,23.46	-3,32.43

Reason for Excess /Savings:- Savings of ₹ 332.43 Lakh was due to the fact that many permanent labourers were not posted and daily wage labourers engaged.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
13	2403- 101-Veterinary Services and Animal Health 72-Strengthening of Veterinary Hospitals and Dispensaries O. 8,00.00 R. -1,53.28	6,46.72	6,40.99	-5.73

Reason for Excess /Saving:- The original outlay was ₹ 800 lakh, out of which only ₹ 640.99 lakh was expended. The saving was for want of sufficient proposals from field level institutions.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
14	2403- 101-Veterinary Services and Animal Health 96-Control Programme of Foot and Mouth Disease vaccination. O. 2,50.00 R. -1.27.59	1,22.41	1,24.47	+2.06

Reason for Excess /Saving:- The original budget provision was ₹ 250 lakh, later it was reduced to ₹ 122.41 Lakh on the ground that further chances of receiving of funds from GOI was remote. But the actual expenditure under the above head was ₹124.47 Lakh as per requirements.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
15	2403- 107- Fodder and Feed Development 93- National Fodder Development promotion of fodder in departmental farms O. 2,00.00 R. -1,26.07	73.93	77.91	+3.98

Reason for Excess /Saving:- The original outlay was ₹ 200 lakh. Of which ₹ 77.91 lakh could be expended as per reconciled statement from AG. No fund have been re-appropriated but an amount of ₹ 126.07 Lakh was surrendered. The reason for net savings is, Government of India has not issued order for the release/revalidation. Hence the savings.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
16	2403- 101- Veterinary Services and Animal Health 71- Doorstep and Domiciliary Veterinary Services. O. * 6,50.00 R. -95.74	5,54.26	5,59.17	+4.91

Reason for Excess /Saving:- The actual expenditure reported from the feed was ₹ 554.26 lakh were as the reconciled figure was ₹ 559.17 lakh, the department surrender ₹ 95.74 lakh based on the field level report. Hence ₹ 4.91 lakh was seen expended as excess. The savings was due to the non purchase of Motor boat at Mobile Veterinary Hospital Alappuzha. The proposal has been rejected by the Government. Hence the savings.

Sl.No	Head of Account	Total Grant	Actual Expenditure (In lakh of rupees)	Excess (+) Savings(-)
17	2403- 101-Veterinary Services and Animal Health 76- Animal Disease Control Project O. 4,41.11 R. -0.74	4,40.37	3,67.49	-72.88

Reason for Excess /Saving:- Savings of ₹ 72.88 Lakh was recorded as the required Government orders have not been received for implementing the scheme.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
18	2403- 101-Veterinary Services and Animal Health 84- Biological Production Complex O. 2,50.00 R. -46.80	2,03.20	2,03.93	+0.73

Reason for Excess /Saving:- The actual expenditure was ₹ 203.2 lakh where as the reconciled figure was ₹ 203.93 lakh. An amount of ₹ 46.8 lakh was surrendered based on the field level report. On going through AG reconciled figures an excess of ₹ 0.73 lakh is seen expended which is to be regularised. No fund have been re-appropriated. As per G.O (Rt) No. 2888/2013/Fin dated 30/3/2013 the above said amount is surrendered. The same has not been reappropriated.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
19	2403- 101-Veterinary Services and Animal Health 74- National Control programme for Brucellosis O. 30.00 R. -30.00	0.00	0	0.00

2403-101-74 (P-V) National Control Programme for Brucellosis (100% CSS). There was no release from Govt of India and no orders have been received. Hence the amount was reappropriated.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
20	2403- 101-Veterinary Services and Animal Health 83-Operation Rinder pest Zero O. 50.00 R. -24.88	25.12	24.31	-0.81

Reason for Excess /Savings:- The original outlay was ₹ 50 Lakh. The Govt of India released ₹ 25 lakh. Since there was no further chance for release of funds from Govt of India, ₹ 24.88 Lakh was surrendered. An amount of ₹ 24.31 lakh was the expenditure with a saving of ₹ 0.81 Lakh.

Sl.No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Savings(-)
21	2403- 800-Other Expenditure 65-Integrated Development of Small Ruminants and Rabbits O. 20.00 R. -20.00	0.00	0.00	0.00

Reasons for Excess/Saving :- It is 100% CSS Programme from which ₹ 4.37 lakh is seen re-appropriate. Hence the outlay got revised to ₹ 15.63 lakh since there was no release/revalidation from GOI, the entire amount fell unspent hence surrendered. As G.O (RT) No. 2615/2013/Fin dated 30/03/2013 an amount of ₹ 4.37,000/- has been re-appropriated and the balance amount of ₹ 15,63,000/- is surrendered as per GO (Rt) No. 2888/13/Fin dated 30/03/2013.

In this circumstances explained above the excess of ₹ 4,79,92,489 may be recommended for regularisation as per Article 205 of the Constitution of India.

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.

Mohang
 O.M. MOHANG
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 Agriculture (A.H.A. Dairy) Department
 Govt Secretariat, Thiruvananthapuram
 Phone : 0471 2512289

NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
DEPARTMENT OF TOURISM

Appropriation Accounts(2012-13) .

Regularisation of excess over voted grants under Grant No.XLII, Tourism

Revenue section

3452- TOURISM

Revenue voted	TOTAL GRANT	ACTUAL EXPENDITURE (in thousands of rupees)	EXCESS+/ SAVINGS- (in thousands of rupees)
Original	2,01,64,65		
Supplementary	4,62,37	2,10,19,56	+392,54
Amount surrendered during the year			Nil

Excess occurred mainly under: -

S. No	Head of Account	Total Grant	(in lakh of rupees)	
			Actual Expenditure	Excess+/ Savings-
1	3452-80-General- 104-Promotion and publicity 98-Tourist Publicity O. 2612.53 R. 1102.45	37,14.98	37,15.90	+ 0.92

Reasons for excess

The excess mainly came under the salaries. Since salaries were kept out of appropriation control, the excess under it could not be included along with the surrender statement for 2012-13. The excess shown is actually expended for the above purpose.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/ Savings
2	3452-01-Tourist infrastructure- 103-Tourist Transport Services 99-Transport O. 5,31.86 S. 0.01 R. 230.83	7,62.70	7,89.09	+26.39

Reasons for excess

The excess mainly came under the salaries. Since salaries were kept out of appropriation control, the excess under it could not be included along with the surrender statement for 2012-13. The excess shown is actually expended for the above purpose.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/Savings-
3	3452-80-General-001-Direction and Administration-99-Administration O. 3,95.35 S 0.05 R. -2.50	3,92.90	5,68.60	+1,75.70

Reasons for excess

The excess mainly came under the salaries. Since salaries were kept out of appropriation control, the excess under it could not be included along with the surrender statement for 2012-13. The excess shown is actually expended for the above purpose.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/Savings-
4	3452-80-General-001-Direction and Administration-98-Kerala House, New Delhi O.6,09.18 S 0.01 R. -7.99	6,01.20	7,09.84	+1,08.64

Reasons for excess

The excess expenditure is mainly due to the sanction of Higher grade promotions, Medical re imbursement bill, LTC applications, Transfer and postings of employees from Kerala House to Secretariat, increased electricity tariffs, some unavoidable maintenance works etc.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/Savings-
5	3452-80-General-001-Direction and Administration-96-District Offices O. 99.81 R. -0.56	99.25	1,29.67	+30.42

Reasons for excess

The excess mainly came under the salaries. Since salaries were kept out of appropriation control, the excess under it could not be included along with the surrender statement for 2012-13. The excess shown is actually expended for the above purpose.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/Savings-
(iv) (1)	3452-80-General-104-Promotion and Publicity-97 Kerala Tourism Promotion and Marketing Mechanism O. 15,00.00 R. -1103.04	3,96.96	3,96.96	NIL

Reasons for savings

An amount of ₹ 1103 lakhs was re appropriated to the head of account 3452-80-104-98-34 vide G. O (Rt) No. 2325/2013/Fin dated 25.03.2013, because the expenditure is less than anticipated.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/Savings-
(iv) (2)	3452-80-General-800-other expenditure-34-Responsible Tourism O. 2,00.00 R. -43.87	1,56.13	1,56.12	-0.01

Reasons for savings

Department limited Tourism club activities and certain Responsible tourism activities sanctioned under this scheme to meet the urgent requirement in another scheme. But the re-appropriation proposal for the balance amount was not sanctioned and hence the savings.

S. No	Head of Account	Total Grant	Actual Expenditure	Excess+/Savings-
(iv) (3)	3452-01-Tourist infrastructure 102 Tourist accomodation 85 wayside visitor centre scheme(One time ACA) O. 300.00 R. -31.00	269	269	NIL

Reasons for savings

As the project sanctioned under the scheme could not progress as desired due to land issue, the utilization of the full amount got delayed. Hence the department had submitted the bill for the balance amount to treasury for depositing the amount with the TSB Account operated by the Director, Tourism so as to release to the executing agency based on the progress of the work. But Treasury did not pass the bill and hence the savings.

In the circumstances explained above, the excess of ₹ 3,92,53,979 may be recommended for regularisation as per Article 205 of the constitution of India.

"Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated"

MPIC
SHAJU P K
Additional Secretary to Govt
Tourism Dept
Govt Secretariat T V M

**NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
(LEGISLATURE SECRETARIAT)**

**Appropriation Accounts (2013-14) Regularisation of excess/savings over voted Grants
Under grant no I, STATE LEGISLATURE (Revenue) Section.**

According to the Appropriation Accounts (2013-14) the reasons for Excess/Savings under Grant No I, STATE LEGISLATURE are indicated below.

Major Head/Heads: 2011

Revenue-Voted

		Total Grant	Actual Expenditure	Excess + Savings-
		(In thousands of Rupees)		
Original	63,58,12	65,37,07	65,69,82	+32,75
Supplementary	1,78,95			

Amount Surrendered during the year (30th March 2014)

Excess occurred mainly under:-

Rs. in Lakhs

SL.NO.	Head of Account	Total Grant	Actual Expenditure	Excess/Saving
1	2011 - 02 State/ Union Territory Legislatures 101 Legislative Assembly 92 Remuneration to Additional Staff of MLAs S 1,40.00 R +24.00	1,64.00	213.14	+49.14

Reason for Excess:-(head of Account 2011-02-101-92-34)

An amount of Rs.2,22,25,600/- was needed for disbursing remuneration to additional staff of MLA's- two additional staff for each of 116 MLAs- in the financial year 2013-14.Details of remuneration is as given below

7500*116*2*11=1,91,40,000/- (Rs.7500/-for each month up to February-14)
 12500*116*2*1=29,00,000/- (Salary increased to Rs.12500/- From february-14)
 800*116*2=1,85,600/- (Rs.800/-For Festival advance for each Staff)
 Total Amount =2,22,25,600/-

However an amount of Rs.1,40,00,000/- only was sanctioned under the Head of account for this purpose. Since the amount allotted under the above mentioned Head of account was insufficient, an additional amount of Rs.73,20,000/-was sanctioned through additional authorisation and in addition to that amount, an amount of Rs.7,21,000/-was also sanctioned through Contingency Fund .The Contingency amount drawn during the financial year 2013-14 was recouped in Supplementary Demands for Grants 2014-15 (First Batch). But out of the Rs.73,20,000/-sanctioned as additional authorisation, an amount of Rs.24,00,000/-only could be regularised through reappropriation from savings of 2014/March 31.Hence the Excess.

CERTIFICATE

"Notes have been vetted by Audit and remarks pointed out in the audit for incorporation in the final copies are duly incorporated"



SECRETARY

KERALA LEGISLATURE SECRETARIAT

**NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
(LEGISLATURE SECRETARIAT)**

Appropriation Accounts (2013-14) Regularisation of excess/savings over voted Granted/Charged

Appropriation under grant no I, STATE LEGISLATURE (Revenue) Section

According to the Appropriation Accounts (2013-14) the reasons for Excess/Savings under Grant No I, STATE LEGISLATURE are indicated below.

Major Head/Heads: 2011

Revenue-Charged

		Total Grant (In thousands of rupees)	Actual Expenditure	Excess + Savings-
Original	5301	5301	60,81	+7,80
Supplementary	0			
Amount Surrendered during the year (31st March 2014)				Nil
Excess occurred mainly under:-				₹ In Lakhs

SL.NO.	Head of Account	Total appropriation	Actual Expenditure	Excess/Saving
1	2011 - 02 State/ Union Territory Legislatures 101 Legislative Assembly 99 Legislative Assembly			
	O. 35.50 R. 0.02	35.52	43.33	+7.81

Reason for savings/excess:

The Expenditure under Salaries, Medical reimbursement and Traveling Allowance of Hon'ble Speaker and Deputy Speaker increased in the financial year 2013-14. This resulted in the excess of ₹ 7,79,857/- under this Head of Account.

CERTIFICATE

"Notes have been vetted by Audit and remarks pointed out in the audit for incorporation in the final copies are duly incorporated"



SECRETARY
KERALA LEGISLATURE SECRETARIAT

**NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
(ELECTION DEPARTMENT)**

Appropriation Accounts (2013 - 14) Regularisation of excess over Voted granted (Voted grants) -
Grant No. IV - Election. (Revenue).
Major Head/Heads :-

2015 - Election
Revenue
Voted

		Total Appropriation	Actual Expenditure	Excess +
		(In thousands)		
Original	353751			
Supplementary	40019	393770	414797	21027

Amount surrendered during the year (31st March 2014) 10037

According to the Appropriation Accounts (2013 - 2014) the reasons for Excess under the Grant No IV - Election are indicated below.

Excess / Savings occurred mainly under :-

(₹ In lakh)

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-105-99			
1	O. - 0.05 S. - R. - 155.48	155.53	423.30	267.77

Reason for Excess:- General Election (House of People) was conducted in April 2014. Ahead of Election, there were so many works to be carried out. Training classes, Booth Selection, Stationary procurements, transportation of EVM were carried out in the month of February - March 2014. Hence the excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-108-99			
1	O. - 242.00 S. - R. - (-) 187.16	54.84	54.84	_____

Reason for Excess / Savings :- The amount in this head was kept for meeting the expenditure for issuing Elector Photo Identity Card, but in the meantime some dispute on charge of card printing arise and so payment couldn't be effected as planned earlier, thus fund reappropriated.

Certified that Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.

Handwritten signature

നോട്ടീസുകൾ സമർപ്പിക്കാൻ
അടിയന്തര സൗകര്യം : അടിയന്തര സൗകര്യം
ഉപയോഗിക്കാൻ സൗകര്യം സൗകര്യമേറിയതാക്കി
ബിരുദസംഗ്രഹം നമ്പർ: 0471-2307167

**NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)**

Appropriation Accounts (2013-14) regularization of Excess over Charged Appropriation under Debt Charges. (Revenue Section).

Major Head/Heads :-

2048 APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT
2049 INTEREST PAYMENTS

Revenue Charged

		Total Appropriation	Actual Expenditure (in thousands)	Excess +
Original	76,73,48,27	81,84,46,99	82,93,57,95	+1,09,10,96
Supplementary	5,10,98,72			
Amount surrendered during the year (31st March 2014)				Nil

According to the Appropriation Accounts (2013 - 2014) the reasons for Excess / Savings under Debt Charges are indicated below.

Excess / Savings occurred mainly under :-

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess
1	2049- 03-Interest on Small Savings, Provident Funds etc. 108 Interest on insurance and Pension Fund 99 State life insurance Official Branch O. 1,00,00.00	1,00,00.00	1,45,20.06	+45,20.06

Reason for Excess :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No.	Head of Account	Total Appropriation	Actual Expense	Excess / Saving
2	2049- 03-Interest on Small Savings, Provident Funds etc. 115 Interest on other savings deposits 98 Fixed Time Deposits O. 4,60,00.00	4,60,00.00	4,96,05.31	+36,05.31

Reason for Excess :-

The number of Fixed Deposits in 2013-14 in various treasuries in the state was ₹ 662785 in place of ₹ 616926 for the previous year 2012-13. The increase of deposit amount reached to ₹ 564.15 Crore. The interest rate for FD for the period under question was enhanced rate of interest which also increase the mobilization of funds. Hence there is an excess in the payment of interest than the budget provision.

Sl. No	Head of Account	Total Appropriation	Actual Expense	Excess / Saving
3	2049- 03 Interest on Small Savings, Provident Funds etc 108 Interest on Insurance and Pension Fund 95 Kerala State Government Employees Group Insurance Scheme O. 62,00.00	62,00.00	86,89.92	+24,89.92

Reason for Excess :-

Excess was due to the increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No	Head of Account	Total Appropriation	Actual Expense	Excess / Saving
4	2049- 04 Interest on Loans and Advances from Central Government 101 Interest on Loans for State/Union Territory Plan Schemes 99 Block Loan for State Plan Schemes O. 1,75,79,47 R. 10,24,42	1,86,03.89	1,96,37.85	+10,33.96

Reason for Excess / Savings :-

Augmentation of provision was to regularize expenditure incurred for the payment of interest on block loans for Externally Aided Projects. Final excess was due to payment of interest on block loans for Externally Aided Projects.

Sl. No.	Head of Account	Total Appropriation	Actual Expense	Excess / Saving
5	2049- 03 Interest on Small Savings, Provident Funds etc. 115 Interest on Other Saving Deposits 99 State Savings Bank Deposits O. 80,00.00	80,00.00	96,47.25	+16,47.25

Reason for Excess :-

When fixed deposits accounts was opened in Treasuries, the depositors opened Savings Bank accounts also to credit the monthly interest accrued on Fixed Deposits. Hence there was an increase in the number of Savings bank accounts as well. The Self Drawing Officers opened SB accounts in order to credit their monthly salary and other allowances. The number of SB accounts opened by the General Public was also seen increased compared to that of the previous year. Hence there was a hike in the number of Savings bank Accounts. The amount kept in the Savings bank account by the Self Drawing officers was given SB interest. The deposit amount in Savings Bank in the financial year 2013-14 was ₹ 7805.8 crore where as in the previous year, it was ₹ 6759.07 crore. There was an increase of ₹ 1046.7 crore in the Savings Bank deposit. Hence the interest payment on account of SB also enhanced.

Sl. No.	Head of Account	Total Appropriation	Actual Expense	Excess / Saving
6	2049- 01 Interest on Internal Debt 200 Interest on Other Internal Debts 89 Interest on Loans from the Rural Infrastructure Development Fund of NABARD O. 1,20,00.00 R. 616.79	1,26,16.79	1,26,16.78	-0.01

Reason for Excess/ Savings :-

Augmentation of provision through re-appropriation was for the payment of interest in respect of the loans availed under RIDF of NABARD during the last quarter.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
7	2049- 01 Interest on Internal Debt 123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government O. 10,43,45.31 S. 45,98.00 R. -41.60	10,89,01.71	10,91,49.79	+2,48.08

Reason for Excess :-

Even though savings was anticipated due to reduced interest liability, the release from NSSF during the last quarter of 2012-13 were not taken into account. Interest liabilities on account of these releases resulted in excess.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
8	2049- 03 Interest on Small Savings, Provident Funds etc. 104 Interest on State Provident Funds 99 Interest on General Provident Funds O. 10,34,77.10 S. 2,47,49.03	12,82,26.13	12,84,24.89	+1,98.76

Reason for Excess :-

Excess was mainly attributed to increased interest liability in respect of Kerala Private College Staff Provident Fund and Kerala Panchayat Employees Provident Fund.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
9	2049- 03 Interest on Small Savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 94 Miscellaneous Insurance Fund O. 2,00.00	2,00.00	2,48.57	+48.57

Reason for Excess :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
10	2049- 03 Interest on Small Savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 98 Accident Insurance Fund O. 32.00	32.00	64.83	+ 32.83

Reason for Excess :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
11	2049- 03 Interest on Small Savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 96 Marine Insurance Fund O. 1,70.00	1,70.00	1,90.47	+ 20.47

Reason for Excess :- Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
12	2049- 01 Interest on Internal Debt 101 Interest on Market Loans 97 Interest on Loans bearing Interest (Loans floated on or after 01.04.2011) O. 18,75,84.50 S. 2,00,03.79 R. 0.01	20,75,88.30	20,45,95.04	-29,93.26

Reason for Savings :- Due to improved liquidity conditions, market borrowing was not availed to the anticipated end during the first half of the Financial Year. Hence the savings.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
13	2049- 01 Interest on Internal Debt 115 Interest on Ways and Means Advances from Reserve Bank of India 96 Interest on Special Ways and Means Advance from Reserve Bank of India O. 5,00.00 R. -4,99.90	0.1	0.00	-0.10

Reason for Savings :- Savings was due to non-availing of Special Ways and Means Advances from the Reserve Bank of India during the year as a result of improved liquidity position.

Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
14	2049- 01 Interest on Internal Debt 115 Interest on Ways and Means Advances from Reserve Bank of India 99 Interest on Ways and Means Advances from Reserve Bank of India O. 5,00.00 R. -4,97.66	2.34	2.43	+ 0.09

Reason for Excess :- Savings was due to non-availing of Special Ways and Means Advances from the Reserve Bank of India during the year as a result of improved liquidity position.

Sl. No	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
15	2049- 01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	97 Interest on Overdraft Account with Reserve Bank of India			
	O. 3,00.00			
	R. -3,00.00			
		0.00	0.00	

Reason for Savings :-

Withdrawal of the entire provision through re-appropriation was due to non-availing of overdraft from Reserve Bank of India during the year as a result of improved liquidity position.


Sl. No.	Head of Account	Total Appropriation	Actual expenditure	Excess / Saving
16	2049- 01 Interest on Internal Debt			
	305 Management of Debt			
	98 Expenditure connected with the issue of New Loans and sale of security held in the Cash Balance Investment Account			
	O. 14,95.81			
	R. -2,29.50			
		12,66.31	12,47.35	-18.96

Reason for Savings :-

Due to improved liquidity conditions, market borrowings were resorted to less than anticipated. Hence the savings in debt management charges.

In the circumstances explained above the excess of ₹ 1,09,10,96 may be recommended for regularisation as per Article 205 of the Constitution of India.

Notes have been vetted by audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


KALESAN S.V
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 Finance Department
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**NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)**

Appropriation Accounts (2013-14) Regularization of excess over voted appropriation under Grant No.XVI Pensions and Miscellaneous (Revenue Section)

Major Heads :-

2071- PENSIONS AND OTHER RETIREMENT BENEFITS

2075- MISCELLANEOUS GENERAL SERVICES

Revenue
Voted

	Total Appropriation	Actual Expenditure (in thousands)	Excess +
Original	1,12,76,37,12	1,29,50,12,49	
Supplementary	16,73,75,37	1,33,21,36,04	+3,71,23,55
Amount surrendered during the year (31st March 2014)			Nil

According to the Appropriation Accounts (2013 - 2014) the reasons for Excess under the Grant No.XVI Pensions and Miscellaneous are indicated below.

Excess/Savings occurred mainly under :-

Sl. No	Head of Account	Total Grant	Actual Expenditure (₹ in lakh)	Excess / Saving
1	2075			
	103 State Lotteries			
	97, Distribution of prizes			
	O. 6,93,00.00			
	S. 5,71,00.00			
	R. 12,61.19	12,76,61.19	15,20,26.07	+2,43,64.88

Reason for Excess :-

The actual expenditure under the head of account 2075-00-103-97-Prize distribution is ₹1522,55,54,788. Out of the total, excess expenditure of ₹258,55,54,788-incurred, Government regularised an amount of ₹12,61,19,000- with the savings available. Thus excess is ₹ 245,94,35,788 under this head.

The Budget estimate during the financial year 2013-14 is 3000 Crore, but collection is 3793.84 Crore. Collection in the last months of the financial year (2013-14) was more than anticipated. ie 793 Crore more than that of target. Sales and Prize disbursement are directly proportional. As the sales shores up, amount required for prize distribution would also scale up. A major chunk of expenditure from 2075-00-103-97 Distribution of prize is met from sales proceeds. Later, the expenditure from the head of account 2075-00-103-97-Distribution of Prize cannot be stopped once the Budget allocation is exhausted. Thus excess expenditure incurred.

Sl. No	Head of Account	Total Grant	Actual Expenditure (₹ in lakh)	Excess / Saving
2	2071-01 Civil 104 Gratuities. 99 Gratuities O. 5,98,13.00 R. 46,09.17	6,44,22.17	7,74,08.65	+1,29,86.48

Reason for Excess

The claims were more than anticipated which resulted in excess expenditure. Further in the case of employees to whom disciplinary action/court case were pending at the time of retirement, DCRG could not be released. As and when the action is finalised DCRG has to be released. As such DCRG in respect of employees who retire years back and whose disciplinary action/court case has been finalised during the current financial year has also to be met from the current year provision.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
3	2071-01 Civil 101 Superannuation and Retirement Allowances 99 Pension to Kerala Government Pensioners O. 49,66,02.45 S. 1,01,85.65 R. 99,58.82	51,67,46.92	51,67,54.24	+7.32

Reason for Excess /Savings

The expenditure was more than anticipated due to increase in dearness relief sanctioned during the current financial year.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
4.	2071-01 Civil 115 Leave encashment benefits 99 Leave encashment benefits O. 1,79,62.00 S. 89,97.66 R. 48,17.24	3,17,76.90	3,17,76.68	-0.22

Reason for Excess /Savings

As the exact number of retirement could not be anticipated the exact amount needed for meeting the expenditure for leave encashment could not be assessed. During the year, the claims were less than anticipated, hence the saving.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
5	2071-01 Civil 105 Family Pension. 99 Family Pension O. 9,09,53.00 S. 86,73.31 R. 14,77.65	10,11,03.96	10,11,03.96	

Reason for Excess /Savings

Family pension is being granted in cases where death occurs to pensioners/employees while in service. The exact number of beneficiaries for family pension could not be assessed. Also increasing DA is reflected in this head of account. Hence the expenditure was more than anticipated.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
6	2071-01 Civil 104 Gratuities 90 Government Share of Gratuity in respect of employees of erstwhile Govt. commercial concerns absorbed in the Kerala Soaps & Oils Ltd.. O. 0.01 R. 2,73.75	2,73.76	2,73.76	

Reason for Excess /Savings

As the details of employees are being absorbed in the Kerala Soaps and Oils limited was not available at the time of preparation of Budget estimates, there occurs, the excess of expenditure under this head of account.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
7	2071-01 Civil 111 Pensions to Legislators 99 Pensions to Legislators O. 6,31.00 R. 2,38.70	8,69.70	8,69.70	

Reason for Excess /Savings

The claims were more than anticipated which resulted in excess expenditure.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
8	2071-01 Civil 200 Other Pensions 99 Political Pensions O. 1,23.00 R. 93.23	2,16.23	2,16.23	

Reason for Excess /Savings

The exact number of political pensioners could not be assessed at the time of budget. Hence the expenditure was more than anticipated.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
9	2075- 800 Other Expenditure 94 Cash Award to Recipients of Gallantry Decorations in the defence service and dependants of defence personnel - other charges O.12.00 S.22.40 R.36.14	70.54	72.54	+2.00

Reason for Excess

Excess of ₹ 2,00,000 occurred due to irregular withdrawal of payment for Capt. Amal Sali by District Sainik welfare officer Wayanad. The excess drawn amount has been refunded to treasury on 22.04.2014.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
10	2071-01 Civil 109 Pensions to Employees of State Aided Educational Institutions 98 Pension to Employees of Kerala Kalamandalam O. 51.00 R. 23.49	74.49	74.49	

Reason for Excess /Savings

The number of retirement cases in Kerala Kalamandalam has not been intimated to Government at the time of budget preparation. Hence the excess expenditure under this head.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
1	2071-01 Civil 109 Pensions to Employees of State Aided Educational Institutions 99 Pensionary benefits to Employees of state aided Educational Institutions O. 16,46,38.00 R. -1,16,00.28	15,30,37.72	15,30,37.72	

Reason for Excess /Savings

The claims were less than anticipated which resulted savings expenditure.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
2	2071-01 Civil 102 Commuted value of Pension 99 Payments in India O. 9,18,64.00 S. 1,23,49.97 R. -53,15.73	9,88,98.24	9,88,98.24	

Reason for Excess /Savings

The details of retirement in aided institutions is not being monitored at the time of budget. In cases where disciplinary action/judicial proceedings was pending at the time of retirement commutation could not be sanctioned. As the disciplinary action by judicial proceedings could not be predicted while preparing budget there occurs a saving under the above head of account.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
3	2071-01 Civil 800 Other Expenditure 99 Cost of Remittance of pension by money orders O. 36,15.00 R. -13,94.10	22,20.90	22,20.90	

Reason for Excess /Savings

Money order pension is being sent to the pensioners of age of 75 years and above, who are handicapped, who are disabled due to severe illness and who are mentally retarded. As the claims from the above category was reduced, there occurs a savings under the above head of account.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
4	2071-01 Civil 117 Superannuation and Retirement allowances 97 Government Contribution to National Pension System -State Government Employees O. 10,00.00 R. -9,99.39	0.61	0.61	

Reason for Excess /Savings

Saving was due to delay in deducting the National Pension Scheme Contribution which materialised only from February 2014

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
5	2071-01 Civil 101 Superannuation and Retirement allowances 96 Introduction of ex-gratia Pension O. 21,08.00 R. - 8,56.69	12,51.31	12,51.31	

Reason for Excess /Savings

The Ex-gratia pension is being granted those employees who do not have minimum qualifying service for pension. As the number of claims were less than anticipated there occurs the excess.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
6	2071-01 Civil 101 Superannuation & Retirement allowances 97 Pension to Personal Staff of Ministers, Leader of Opposition and Govt. Chief Whip O. 12,05.00 R. -8,51.03	3,53.97	3,53.97	

Reason for Excess /Savings

Personal staffs during the period of their re-employment is not eligible for pension. This might be the reason for less claims. Hence the savings.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+Savings-
7	2075- Civil 103 State Lotteries 98 Commission for Agents O. 8,09,00.00 S. 4,55,00.00 R. -7,50:14	12,56,49.86	12,56,49.78	-0.08

Reason for Excess /Savings

Delay in submission of Agents prize claim by agents resulted in savings of ₹7,50,14,000 (The actual Expenditure /Departmental figure under this head of account is ₹ 12564978000.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+Savings-
8	2075 103 State Lotteries 99 Sale of Lottery Tickets O. 2,00,00.00 S. 15,00.00 R. -5.61.12	2,09,38.88	2,10,65.38	+1,26.50

Reason for Excess /Savings

Printing Charge of Lottery tickets, Payment of Tax, Publicity Charges etc are met from this head of account. Delay in submission of printing charge claims by KBPS, Capt and publicity charge claims by Print and Visual Media resulted in the pendency of settlement and hence the savings amount to 5,61,12,000 (The actual Expenditure /Departmental Figure under this head of account is 209,38,87,842)

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+Savings-
9	2071-01 Civil 104 Gratuities 97 Gratuities to N.M.R workers O. 4,27.00 R. -4,27.00	0.00	0.00	

Reason for Excess /Savings

As the claims from the above category was reduced, there occurs a savings under the above head of account.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
10	2071-01 Civil 200 Other Pensions 97 Pensions to the family of Kozhikode Zamoodiri S. 2,06,50	2,06.50	0.00	-2,06.50

Reason for Savings

No claims has been received

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
11	2071-01 Civil 103 Compassionate allowances 99 Compassionate allowances O. 1,69.00 R. -1,08.43	60.57	60.57	

Reason for Excess /Savings

This being sanctioned to those who are removed from service and deserving special consideration. As the number of claims were less than anticipated there occurs savings under this head of account.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
12	2075 103 State Lotteries 96 Government Contribution to the Kerala State Lottery Agents & Sellers Welfare Fund O. 6,00.00	6,00.00	5,25.00	-75.00

Reason for Savings

Administrative sanction accorded for expending ₹ 5,25000 only. Hence the savings.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
13	2075- 800 Other Expenditure 88. Allowances to the members of the Ruling Family of Cochin-Pension O. 25.00	25.00	0.68	-24.32

Reason for Savings

Savings is due to the absence of claimants and the District Collector, Ernakulam is not able to locate them as most of them are found to be stationed outside the state.

In the circumstances explained above the excess of ₹ 3,71,23,54,719 may be recommended for regularization as per Article 205 of the Constitution of India.

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.



M.J. PRINCE
Additional Secretary to Government
Finance Department
Govt. Secretariat
Thiruvananthapuram

**NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)**

Appropriation Accounts (2013-14) Regularisation of excess over charged appropriation under Grant No.XVI Pensions and Miscellaneous (Revenue Section)

Major Heads :-

2071- PENSIONS AND OTHER RETIREMENT BENEFITS

2075- MISCELLANEOUS GENERAL SERVICES

Revenue

Charged

	Total Appropriation	Actual Expenditure	Excess +
	(in thousands)		
Original	5,39,05	23,70,69	24,98,33
Supplementary	18,31,64		+1,27,64
Amount surrendered during the year (31st March 2014)			Nil

According to the Appropriation Accounts (2013 - 2014) the reasons for Excess under the Grant No.XVI Pensions and Miscellaneous are indicated below.

Excess/Savings occurred mainly under :-

Sl. No.	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess / Saving
1	2071-01-Civil 106 Pensionary Charges in respect of High Court Judges 99 Pensionary Charges in respect of High Court Judges O 0.01 R 33.16	33.17	1,68.76	+1,35.59

Reason for Excess :-

As the number of pensioners were more than anticipated, excess expenditure has been incurred .

Sl. No.	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess / Saving
2	2075- 800 Other Expenditure 15 Interim Relief/Compensation/Ex-Gratia Payment based on Directions of Human Rights Commissions etc. O 10.00 S 21.10	31.10	58.48	+27.38

Reason for Excess :-

The amount directed by Human Rights Commissions for payment as Compensations/Interim Reliefs / Ex-Gratia Payment during an year cannot be foreseen and the payment has to be made within timelimits. During the year 2013-14, amount directed by Human Rights Commissions for payment as Compensations/Interim Reliefs / Ex-Gratia Payment was higher than the Budget allocation .Hence the


Sl. No.	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess / Saving
3	2075- 800 Other Expenditure 75 -Payment of Awards passed by the Motor Accident Claims Tribunal/amount decreed by the Court O. 15.00	15.00	0.00	-15.00

Reason for Savings

As per the details furnished by the Transport Department, an amount of ₹ 1,74,567 has been provided to Commercial Taxes Commissioner vide G.O.(Rt) 423/2013/Trans dated 24.08.2013 and ₹ 2,69,917 has been provided to Police Department vide G.O.(Rt) 151/2014/Trans dated 29.03.2014. Commercial Taxes Department has expended an amount of ₹ 1,82,843 but the Home Department could not utilize the amount since the Govt order was received in April 2014 and Expenditure sanction order was issued on 21/04/2014.

In the circumstances explained above the excess of ₹ 1,27,64000 may be recommended for regularisation as per Article 205 of the Constitution of India.

Notes have been vetted by audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


KALESAN. S.V
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**NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
AGRICULTURE (DAIRY) DEPARTMENT**

Appropriation Accounts 2013-2014 Regularisation of excess over voted Grants under Grant No.XXXII- Dairy (Capital) Section.

According to the Appropriation Accounts 2013-14 the reason for Excess under Grant No.XXXII-Dairy are indicated below.

Major Head:

4404 Capital Outlay on Dairy Development

Capital : Voted

(In Thousands of Rs.)

	Total Grant	Actual Expenditure	Excess(+)
Original: 0	2307.00	2326.77	+19.77
Supplementary: 23.07			


Sl.No.	Head of Account	(In Lakhs of Rs.)		
		Total Grant	Actual Expenditure	Excess
1.	4404-Capital Outlay on Dairy Development 109- Extension & Training 97- Construction work of DTCs (RIDF XV) O: 0 S: 23.07	23.07	23.27	(+)0.20

Reason for Excess

Augmentation of provision through reappropriation was to disburse for construction of Dairy Training Centre, Ammakandakara, Pathanamthitta.

In the circumstances explained above, the excess of Rs.19,774/- may be recommended for regularisation as per Article 205 of the Constitution of India.

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


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**NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
(HOME DEPARTMENT)**

Appropriation Accounts (2013-14) regularization of Excess over Charged Appropriation under Grant No. XIII JAILS (Revenue Section).

Major Head : 2056 JAILS

Revenue Charged

	Total Appropriation	Actual Expenditure (in thousands)	Excess +
Original	754560		
Supplementary	11925	766485	803960
Amount surrendered during the year (31 st March 2014)			Excess + +37475 Nil

The excess expenditure occurred was mainly under the Head salaries. In the absence of PSC rank list, more daily wages employees were engaged duty in the prisons and the enhancement of wages to prisoners were also added increase in the expenditure.

(i) Excess occurred mainly under

Sl. No.	Head of Account	Total Grant (in lakh)	Actual Expenditure (in lakh)	Excess + Savings -
1	2056 101 Jails 99 Jails Original grant 63,46.61 Supplementary grant 1,19.05 Reappropriation 1,11.19	65,76.85	68,69.86	+2,93.01

The main item of excess expenditure over the budget estimate under this Head is 01 salaries which was ₹ 20429825. The initial budget provision under the Head during the financial year 2013-14 was ₹ 40,01,93,000/- and this amount was inadequate. There was an increase in DA. The Adhoc Bonus and festival allowance of the employees were also increased. Hence the excess in salaries. Also the main item of excess expenditure over budget estimate was Feeding & Cashdoles. The excess expenditure in this item was ₹ 1,14,29,994/-. There are almost 7500 prisoners kept in various Jails all over the State. The Department cannot function without adequate funds under this Head of Account. Prisoners can not be denied food, wages, essential medical care, medicines etc.

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

Sl.No.	Head of Account	Total Grant (in lakh)	Actual Expenditure (in lakh)	Excess + Savings -
1	2056 102 Manufactures 99 Jails Manufactures Original grant 1,50.80 Supplementary grant 0.02 Reappropriation - 27.12	1,23.70	1,29.96	+6.26

The Prisons Department re-appropriated an amount of ₹ 27,12,000/-. But the actual balance amounted to ₹ 24,53,671/-. The amount of ₹ 27,12,000/- was re-appropriated on 31st March 2014 before the reconciliation was done. The variation is ₹ 2,58,329/-.

As per the departmental figure the actual expenditure under the above Head of Account is ₹ 1,26,28,329/- instead of the figures booked by the Accountant General is Rs.1,29,96,000/-. The variation is ₹ 3,67,671/-. Thus the total variation becomes ₹ 6,26,000/- (₹ 2,58,329 + ₹ 3,67,671). This is the reason for excess expenditure to the tune of ₹ 6,26,000/- under the Head of Account "2056-00-102-99-Jail Manufacturies" under Grant No. XIII Jails of 2013-14. The reconciliation statement of the above Head of Account had already been submitted to Accountant General by the Prisons Department.

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.

NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
PUBLIC WORKS DEPARTMENT

Appropriation Accounts (2013-14) Regularization of excess / savings over Charged
 Appropriation / under Grant No. XV (Revenue) Section.

Major Heads: 2059, 3054

Revenue
 Charged

	Total grant for appropriation	Actual Expenditure (in thousands of Rs)	Excess (+) / Savings (-)
Original	71.31	98.53	27.22
Supplementary	0		

Amount Surrendered during the year 31st March 2013.

Nil

According to the Appropriation Accounts (2013-14) the reason for Excess under Grant No. XV, PWD are indicated below.

Excess occurred mainly under :

(in Lakh of Rupees)

Sl. No.	Head of Account	Total Appropriation	Actual Expenditure	Excess + / Savings -
1.	3054- 03-State Highways 337-Road Works 99-Ordinary Repairs.			
	O 3.30			
	R 3.78			
		7.08	31.57	24.49 (+)

Reason for Excess :- The Excess under the charged was due to payment of decretal amount which was not anticipated. Proposal for regularization in the final SDG was not considered by Government. While considering SDG proposals, sufficient savings were available on the basis of trend in expenditure at the time for regularisation under M/H 3054. But the Final SDG was scheduled in January 2014 and two months had still to elapse before the close of the Financial year. This has resulted in excess expenditure under charged section of the Grant.

Sl. No.	Head of Account	Total Appropriation	Actual Expenditure	Excess + / Savings -
2.	3054-Roads and Bridges 03-State Highways 337-Road Works 97-Special Repairs to Communications. O 3.00 R (-)1.36	1.64	16.37	14.73 (+)

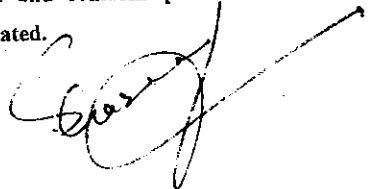
Reason for Excess :- (Voted) The Excess Expenditure under charged occurred due to payment of decretal amount which was not anticipated. Proposals for regularization in Final Batch of SDG was not considered by Government. While considering SDG proposals, sufficient savings were available on the basis of trend in expenditure at the time for regularisation under M/H 3054. But the Final SDG was scheduled in January 2014 and two months had still to elapse before the close of the Financial year. This has resulted in excess expenditure under charged section of the Grant.

Excess mentioned above was partly offset by saving mainly under

Sl No	Head of Account	Total Appropriation	Actual Expenditure	Excess/ Savings
3	2059-80-General 053 Maintenance and repairs 95 Repairs O 10.00 R -1.93	8.07	0.00	-8.0

Reasons for Savings:- Due to slow progress of works as there was delay in giving Administrative Sanction / Technical Sanction, tender process, Letter of Credit. Hence the savings

Notes have been vetted by Audit and remarks pointed out in audit incorporation in the final copies are duly incorporated.



NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
PUBLIC WORKS DEPARTMENT

Appropriation Accounts (2013-14) Regularization of excess / Voted Grants / under Grant No. XV (Capital) Section.

Major / Heads: 4059 and 5054

CAPITAL

voted

		(in thousands of Rupees)		
		Total grant for appropriation	Actual Expenditure	Excess (+)/ Savings (-)
Original	11,58,8706			
Supplementary	3,6657,07	15,25,4413	15,97,9689	+72,52,76

Amount Surrendered during the year

Nil

According to the Appropriation Accounts (2013-14) the reason for Excess under Grant No. XV, PWD are indicated below.

Xii) Excess occurred mainly under :

(in Lakh of Rupees)

1	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 99-Major District Roads - Developments and improvements				
	O. 61,77,92.00				
	S. 51,74.11				
	R. 2,79,54.43		3,93,06.46	3,93,06.46	0.00

Reason for Excess / Savings:- (Voted) Augmentation of provision through reappropriation was for mainly clearing pending bills of contractors.

2	5054-Capital Outlay on Roads and Bridges 80-General 001-Direction and Administration 99-Establishment charges transferred on percentage basis from 3054- Roads and Bridges				
	O. 79,64.10				
	R. 1,06,64.92		1,86,29.02	1,8619.43	- 9

Reason for Excess / Savings :- (Voted) – Augmentation of provision through reappropriation was to regularize the establishment charges transferred on percentage basis from 3054. The savings were due to the actual adjustment of claims.

3	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 83-Projects under anti-recession stimulus package – Public Works (Roads)				
	O. 0.01		0.01	55,98.82	(+)55,98.81

Reason for Excess :- (Voted) The Excess Expenditure occurred due to clearing of the Pending bills of the Contractors for the period from 1/2013 to 6/2013. As per the direction of the Hon'ble High Court of Kerala in CCC 803/2000 and connected cases, pending bills of contractors are being cleared on seniority basis eventhough there was no provision under the concerned Head of Account. In the instant cases also Government had to authorise additional expenditure to clear the pending bills inclusive of the Head of Account 5054-04-337-83-PV under which no budget provision was available during the financial year. The proposal for inclusion in SDG was not considered fully in anticipation of savings under other Head of Accounts below the Grant on the basis of trend in expenditure at the time.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
4.	4059-01-Office Buildings 051- Construction 71 Projects Under Anti Recession Stimulus package – PWD Buildings			
	O. 5,00.00			
	S. 8,48.23			
	R. 45,36.00	58,84.23	58,84.25	(+)0.02

Reason for Excess : Reason for excess is due to insufficient budget provision. Hence SDG and reappropriation were necessitated. Works were arranged more than anticipated. Augmentation provision through reappropriation was for clearing pending bills of contractors.

5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 99-Major District Roads – Bridges and Culverts			
O. 12,35.58 S. 0.01 R. 30,51.49		42,87.08	42,87.08

Reason for Excess / Savings:- (Voted) Reappropriation was proposed to regularise the excess expenditure incurred for clearing pending bills of contractors.

6	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 70-Priority Works			
	O. 0.01 R. 26,70.82	26,70.83	26,70.84	(+)0.01

Reason for Excess :- (Voted) Augmentation provision through reappropriation was clearing pending bills of contractors and improving and widening of roads.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7.	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works 98-Developments and Improvements O. 20,59.31 S. 55,98.16	76,57.47	97,02.32	(+)20,44.85

Reason for Excess :- (Voted) The Excess Expenditure occurred due to clearing of the Pending bills of the Contractors for the period from 1/2013 to 6/2013 . The proposal for inclusion in SDG was not considered fully in anticipation of savings under other Head of Accounts below the Grant on the basis of trend in expenditure at the time.

8	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 89-Sabarimala Road Project O. 8,23.72 R. 8,61.81						16,85.53	16,85.54	(+)0.01
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Reason for Excess :- (Voted):- Reappropriation was proposed to regularize the excess expenditure incurred for clearing pending payments

9.	5054-Capital Outlay on Roads and Bridges 80-General 052-Machinery and Equipment 99-Tools and Plants charges transferred on percentage basis from 3054- Roads and Bridges O. 5,57.48						5,57.48	13,03.36	(+)7,45.88
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Reason for Excess :- (Voted) - Excess is due to final booking of higher amount under capital head 5054.

10	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 98-New Construction. S. 11,56.97 R. 6,35.22						17,92.19	17,92.19	-
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Reason for Excess / Savings :- (Voted) Augmentation of provision through reappropriation was for clearing pending bills of contractors.

11.	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 81-Railway Safety Works O. 10,00.00 R. 5,76.61						15,76.61	15,76.61	
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Reason for Excess / Savings :- (Voted) - Augmentation provision through reappropriation was for the construction of ROB/RUB in Kozhikode District and clearing pending bills of contractor.

12	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 92- Hill Highway O. 82.37 R. 5,40.02		6,22.39	6,22.39	
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Reason for Excess / Savings:- (Voted) Augmentation of provision through reappropriation was clearing pending bills of contractors

13.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 97-Other District Roads – Developments and Improvements	0.00	4,92.26	(+4,92.26)	
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Reason for Excess:- (Voted) The Excess Expenditure occurred due to clearing of the Pending bills of the Contractors for the period from 1/2013 to 6/2013 as per state wide seniority. As per the direction of the Hon'ble High Court of Kerala in CCC 803/2000 and connected cases, pending bills of contractors are being cleared on seniority basis eventhough there was no provision under the concerned Head of Account. In the instant cases also Government had to authorise additional expenditure to clear the pending bills inclusive of the Head of Account 5054-04-337-97 under which no budget provision was available during the financial year. The proposal for regularization in the final budget SDG was not considered by Government. The proposal for inclusion in SDG was not considered fully in anticipation of savings under other Head of Accounts below the Grant on the basis of trend in expenditure at the time.

14	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 96-Works Having NABARD assistance – Construction and Improvements of Bridges O. 57,66.06 S. 25,00.00 R. 8,65.44		91,31.50	87,23.40	-4,08.10
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Reason for Savings :- (Voted) Augmentation of provision through re-appropriation was for clearing pending bills of work, improvements to Odayanchal – Cherupuzha Road (₹4,08.10Lakh) and making payment towards the NABARD assisted works (₹ 2,45.90 lakh). The savings occurred due to the non clearance of pending bills as anticipated.

15	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 65- Land Acquisition for Government purposes.	0.00	3,68.94	(+)3,68.94
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Reason for Excess :- (Voted) – The payment under this head of account is directly granted by the Finance Dept to the Revenue Dept as per the requirement. Hence the excess may be admitted and regularized.

16.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 86-Projects under Anti-Recession Stimulus Package – Public Works (Bridges) O. 0.01 S. 57,90.38	57,90.39	60,70.06	(+)2,79.67
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Reason for Excess :- (Voted) The Excess Expenditure occurred due to clearing of the Pending bills as per state wide seniority of the Contractors for the period from 1/2013 to 6/2013

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17.	5054 Capital Outlay on Roads and Bridges 05 Roads 337- Road Works 99 Roads of Interstate Importance O. 1,00.00	1,00.00	2,21.53	+1,21.53

Reason for Excess :- The Pending bills clearing upto 12/2013. Hence the amount excess

18.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 98-Other District Roads – Bridges and Culverts R. 1,06.02	1,06.02	1,06.02	
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Reason for Excess / Savings:- (Voted) :- Augmentation of provision through reappropriation was for clearing pending bills of contractors

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19	4059-60- Other Buildings - 051- Construction 99 State Legislature S. 98.03 R. 29.21	1,27.24	1,27.24	

Reason for the excess/savings : Reason for Reappropriation was to clear the pending bills for which additional authorization was issued by FD.

xiii) Excess mentioned above was partly offset by saving mainly under :-

1	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 69- State Road Improvement Project (Voted) Non Plan O. 1,40,03.29 R. (-)1,40,03.29	0.00	0.00	
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Reason for Savings :- (Voted) - The reason for non utilization of entire provision is the delay in finalization of project and bidding procedure. Hence reappropriation was initiated for needy heads.

2	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works 97-Kerala State Transport Project (World Bank Aided) (Voted) Plan O. 2,80,28.00 R. (-)1,07,78.26	1,72,49.74	1,71,95.91	(-)53.83
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Reason for Savings:- (Voted):- The reappropriation was proposed since the actual expenditure was less and hence the savings occurred. The savings may be admitted.

3	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works 94- Projects under LAC ADF				
	O. 1,00,00.00 R. (-) 85,50.00	14,50.00	14,49.08	(-)0.92	

Reason for Savings:- (Voted) The reappropriation was proposed since the actual expenditure was less and pending bills were paid only upto 06/2013. The saving of Rs.92,000/- was occurred on booking/adjusting the final figures and accounts and hence it be admitted.

Sl No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
4	5054-Capital Outlay on Roads and Bridges 03-State Highways 101-Bridges 98-Projects under LAC ADF			
	O. 90,00.00 R. - 85,20.14	4,79.86	4,79.76	(-) 0.10

Reason for Savings:- (Voted) The reappropriation was proposed since the actual expenditure was less and pending bills were paid only upto 06/2013. The saving was occurred on booking/adjusting the final figures and accounts and hence it be admitted.

Sl No.	Head of Account	- Modified Appropriation	Actual Expenditure	Excess + / Savings -
5	4059-60- Other Buildings - 051- Construction 72 Projects under LAC ADF			
	O. 25,00.00 R. -25,00.00	0.00	-0.00	

Reason for Savings:- Savings was due to slow progress of work. Due to noncooperation of contractors, delay in the issue of AS, TS, tender process. Moreover LC was issued only upto 06/03.

6.	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 71-Construction of Seaport-Airport Road at Kochi			
	O. 20,59.31 R. -14,63.48	5,95.83	5,95.83	0.00

Reason for Savings :- (Voted) -The works under the scheme were arranged late due to administrative reasons. Hence reappropriation proposal was initiated.

7	5054- 01 National Highways 337 Road Works 98 Development of Urban Links of NH O. 5,90.61 S. 10,00.00				
		15,90.61	5,14.68		-10,75.93

Reasons for Savings:- The work is Karamana – Kaliyikkavila 1st Phase. Karamana-Pravachambalam was in slow progress. Hence the amount savings

8.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road works 80-Payment of Compensation Land Acquisition O. 10,00.00 R. (-) 9,96.90				
		3.10	3.10		

Reason for Savings:- (Voted) The expenditure was less than anticipated, hence reappropriation proposal was initiated.

9.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 94-Works having NABARD assistance- Construction and Improvements of Roads O. 57,86.66 S. 50,00.00 R. -12,92.00				
		94,94.66	99,02.76		(+)4,08.10

Reason for Excess / Savings:- (Voted) Reappropriation of funds was initiated with the anticipation of less expenditure. The Excess Expenditure occurred due to clearing of pending bills of the contractors over and above the anticipation.

10.	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 94 - Payment of Compensation for land acquisition (Bridges)			
	O. 10,00.01 R. -7,81.57			
		2,18.44	2,18.44	

Reason for Savings:- The expenditure was less than anticipated, hence reappropriation proposal was initiated.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
11	4059-60- Other Buildings 051- Construction 73 Construction of buildings for courts and residential quarters to judges (75%CSS)			
	O. 23,06.43 S. 0.01 R. -296.05	20,10.39	16,40.16	-3,70.23

Reason for Savings:- Reason for Reappropriation was due to slow progress of work and delay in releasing of LC. Hence the savings

12	5054-Capital Outlay on Roads and Bridges 80-General 004-Research 98-Establishment of Quality Control and up gradation of KHRI as quality control unit.			
	O. 10,00.00 R. -5,32.27	4,67.73	4,68.45	(+)0.72

Reason for Excess / Savings :- (Voted) Reappropriation was initiated due to the anticipation of low expenditure. However a small excess occurred due to clearing of pending bills of contractors. Hence it may be admitted and regularized.

13	5054- 01 National Highways 800 Other Expenditure 99 Traffic Safety measures at NH Urban Links			
	O. 4,83.00	4,83.00	24.08	-4,58.92

Reasons for Savings:- The 'AS' issued for the full budget provision. But the bills are

not been submitted in 2013-14. Hence the savings and non completion of works in time.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	
14	4059-01-Office Buildings 051- Construction - 72 Construction of new village offices and improvements of old offices O. 4,40 R. -4,10.8	29.20	29.20	

Reasons for Savings:- Savings due to slow progress of work. LC was issued on 06/2013. Slow progress was due to non cooperation of contractos, delay in issue of tendering process etc.

15	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 337-Road Works 91-Improvement of roads in the cities of Thiruvananthapuram, Cochin and Calicut O. 3,29.49 R. -3,29.49	0.00	0.00	
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Reason for Savings:- (Voted) The amount could not be utilized as expected due to administrative reasons. Hence the amount was proposed for reappropriation for need sectors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16	4059-80- Other Buildings - 001- Direction & Administration - 99 Establishment charges transferred on percentage basis from 2059 Public works O. 4,83.53 S. 8,00.00 R. -2,64.09	10,19.44	10,19.42	-0.02

Reason for Savings:- Slow progress of work. Hence the savings.

17	5054-Capital Outlay on Roads and Bridges 03-State Highways 337-Road Works 95-Rolling Heavy Maintenance Programme for the Highways O. 247.12 R. -247.12	0.00	0.00	0.00
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Reason for Savings:- (Voted) There were no bills. The work was in the initial stage.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18	4059-80- General - 005- Construction 79 Gender budgetting initiating O. 2,88.03 R. -1,29.18	1,59.12	63.85	-95.27

Reason for Savings:- Due to slow progress of works the entire provision of the civil works was not required for payment of work.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19	4059- 60 other building- 051 Construction- 85 Fire Protection and Control O. 4,00.00 R. -2,21.83	1,78.17	1,78.17	-

Reason for Excess / Savings:- Slow progress of work. Hence the savings.

20	5054-Capital Outlay on R and B 80-General 800-Other Expenditure 68- Implementation of PPP(Annuity) Road maintenance O. 2.00.00 R. -2.00.00		0.00	0.00	
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Reason for Excess / Savings :- (Voted) -The works under the scheme were arranged late due to administrative reasons. Hence the reappropriation proposal was initiated.

21	5054- 05 Roads 337 Road Works 97 CRF Roads (Ordinary allocation) O. 50,11.00 S. 30,00.00		80,11.00	78,36.46	-1,74.54
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Reasons for Savings:- The pending bills are more than in the savings amount. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
22	4059- 01 Office buildings- 051 Construction- 94 State Excise O. 2,00.00 R. -1,39.88	60.12	60.12	

Reason for Savings:- Slow progress of work. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
23	4059- 80 General - 001 Direction and Administration 97 Establishment charges transferred to percentage heads (100%CSS) O. 4,61.29 R. -1,33.26	3,28.03	3,41.78	(+)13.75

Reasons for Savings:- Reasons for Saving was slow progress of work.

24	5054- 05 Roads 101 Bridges 99 CRF Bridges (Ordinary allocation) O. 1,00.00		1,00.00	0.00	-1,00.00
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Reasons for Savings:- The work are in slow progress. Hence the savings.

25	5054-Roads and Bridges 80-General 800-Other Expenditure 73-Land Acquisition for new Railway Over Bridges O. 100.00 R. -100.00		0.00	0.00	
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Reason for Excess / Savings :- (Voted) – There are no LA cases pertaining to the head of account. Hence the amount was reappropriated.

26	5054-Roads and Bridges 80-General 800-Other Expenditure 74-Completion of ongoing Railway Over Bridge works O. 100.00 R. -100.00		0.00	0.00	
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Reason for Excess / Savings :- (Voted) – There are no pending bills under this head of account.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
27	4059-01 Office buildings- 051 Construction- 95 Stamps and Registration O. 2,50.00	2,50.00	1,66.74	(-)83.26

Reason for Excess / Savings:- Only few works were in progress and entire provision was not required for payment of work. Hence the savings. Pending bills cleared only up to 6/2013 in that financial year. Delay in disbursement of funds led to excess saving in the appropriation of account for the year 2013-14.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
28	4059- 01 Office buildings- 051 Construction-68 Construction of building for prosecution General O. 75.00	75.00	0.00	(-75.00)

Reason for Savings:- Only few works were in progress and entire provision was not required for payment of work. Hence the savings. Pending bills cleared only up to 6/2013 in that financial year. Delay in disbursement of funds led to excess saving in the appropriation of account for the year 2013-14.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
29	4059 - 01 Office buildings- 051 Construction- 96 Land Revenue O. ₹100.00	100	25.57	74.43

Reason for Savings:- Only few works were in progress and entire provision was not required for payment of work. Hence the savings. Pending bills cleared only up to 6/2013 in that financial year. Delay in disbursement of funds led to excess saving in the appropriation of account for the year 2013-14.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
30	4059- 01 Office buildings - 051 Construction -75 Commercial Taxes Dept O. 5,00.00 R. -4,62.00	38.00	430.7	+3,92.7

Reason for Excess / Savings: Reason was due to slow progress of work.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
31	4059- 01 Office buildings- 051 Construction- 93 Sales Taxes O. 100.00 R. -69.09	30.91	30.92	+0.01

Reason for Excess / Savings :- Slow progress of work. Hence the savings.

32	5054-Capital Outlay on Roads and Bridges 80-General 800-Other Expenditure 82-Strengthening of Computerization in Public Works Department O. 100.00 R. -55.53	44.47	44.47	
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Reason for Savings :- The works under the scheme were arranged late due to administrative reasons. Hence the reappropriation proposal was initiated.

Sl No	Head of Account	Modified Appropriation	Actual Expenditure	Excess/ Savings
33	4059-01-Office Building 051 Construction 92 Public Service Commission O. 50.00	50.00	0	(-) 50.00

Reason for Excess / Savings :- Due to slow progress of works no expenditure was incurred in the above head. The entire provision was surrendered. Delay in issue of AS TS etc also led to slow progress of work.

34	5054-Capital Outlay on Roads and Bridges 04-District and Other Roads 101-Bridges 95-Completion of existing uncompleted works - Bridges O. 50.00 R. -50.00		0.00	0.00	
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Reason for Savings :- (Voted) – There were no pending bills under this head of account.

Sl. No.	Head of Account	- Modified Appropriation	Actual Expenditure	Excess + / Savings -
35	4059- 80- Buildings 051 Construction - 78 Sainik School O. 82.00 R. -39.09	43.00	41.62	-1.38

Reason for Savings :- (Voted) – Pending bills was cleared upto 06/2013

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
36	4059- 01 Office buildings- 051 Construction 97 Elections O. 2.00 R. 24.25	26.25	0.00	-26.25

Reason for Savings :- (Voted) – Pending bills was cleared upto 06/2013

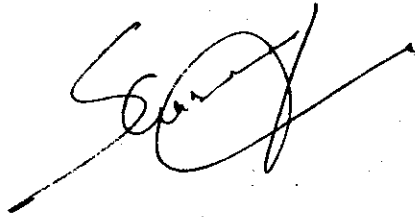
Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
37	4059- 01 buildings- 051 Construction - 99 State Legislature O. 20.00 S. 7.68	27.68	2.88	-24.80

Reason for Savings :- (Voted) – Pending bills was cleared upto 06/2013

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure.	Excess +/- Savings -
38	4059- 01 Office Buildings- 051 Construction - 82 State Planning Board O. 40.00	40.00	18.01	-21.99

Reason for Savings :- (Voted) – Pending bills was cleared upto 06/2013

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.



PUDEEN
Secretary
Department
Secretary
Secretary

**NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)**

Appropriation Accounts (2014-15) notes on Regularisation of excess over charged appropriation under Debt charges (Revenue Section)

Major Heads :-

2048- APPROPRIATION FOR REDUCTION OR
AVOIDANCE OF DEBT

2049- INTEREST PAYMENTS

Revenue

Charged

	Total Appropriation	Actual Expenditure (in thousands of rupees)	Excess + Savings - (in thousands of rupees)
Original	95,98,14,51	97,90,14,98	+192,00,43
Supplementary	4		
Amount surrendered during the year (31st March 2015)			74,78,55

According to the Appropriation Accounts (2014 - 2015) the reasons for Excess under Debt charges (Revenue Section) are indicated below.

Excess/Savings occurred mainly under :-

Sl. No.	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess +/- Saving-
1	2049-03 Interest on Small Savings, Provident Funds etc.			
	104 Interest on State Provident Funds			
	99 Interest on General Provident Funds			
	O. 13,30,54.51	14,08,86.63	14,42,54.48	+33,67.85
	R. 78,32.12			

Reason for Excess/ Savings :-

Augmentation of provision was mainly to regularise expenditure incurred on interest on General Provident Fund, Kerala Panchayat Employees Provident Fund, and Kerala Part time Contingent Employees Provident Fund.

Final excess was mainly attributed to increased interest liability in respect of Kerala Aided School Employees Provident Fund and Kerala Private College Staff Provident Fund.

Sl. No.	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess +/- Saving-
2	2049-03 Interest on Small Savings, Provident Funds etc. 115 Interest on other Saving Deposits 98 Fixed Time Deposits O. 5,20,00.00	5,20,00.00	6,26,61.88	+1,06,61.88

Reason for Excess/ Savings :-

The interest rate for the Fixed deposit has been enhanced and increase in the Fixed Deposit due to the mobilization of Fixed Deposit during 2014-15 has resulted in the over expenditure under the head of account 2049-03-115-98 for the financial year 2014-15. Hence the excess.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
3	2049-03 Interest on Small Savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 99 State Life Insurance Official Branch O. 1,35,00.00	1,35,00.00	1,67,98.00	+32,98.00

Reason for Excess / Savings :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
4	2049-01 Interest on Internal Debt			
	123 Interest on Special Securities issued to National Small Savings Fund of the Central Government by State Government			
	O. 10,58,18.00	10,86,67.71	10,87,84.03	+1,16.32
	R. 28,48.71			

Reason for Excess / Savings :-

The release from NSSF during the last quarter of 2013-14 were not taken into account while preparing the estimates. Interest liabilities on account of these releases resulted in excess.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
5	2049- 03 Interest on Small Savings, Provident Funds etc.			
	15 Interest on Other Saving Deposits			
	99 State Savings Bank Deposits			
	O. 95,00.00	95,00.00	1,22,14.43	+27,14.43

Reason for Excess / Savings :-

Owing to the repayment of ineligible interest for the period 2012-13 and 2013-14 for the non interest bearing accounts maintained in the District Treasury, Thiruvananthapuram, during the financial year 2014-15 resulted in the excess expenditure.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
6	2049-03 Interest on Small Savings, Provident Funds etc.			
	108 Interest on Insurance and Pension Fund	78,00.00	98,63.63	+20,63.63
	95 Kerala State Government Employees Group Insurance Scheme			
	O.78,00.00			

Reason for Excess / Savings :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
7	2049-01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
	97 Interest on Loans from the National Co-operative Development Corporation			
	O. 18,95.05 R. 108.54	20,03.59	20,03.59	

Reason for Excess / Savings :-

Augmentation of provision was to regularise expenditure incurred for the payment of interest on loans from the National Co-operative Development Corporation.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
8	2049-03 Interest on Small Savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 98 Accident Insurance Fund O.45.00	45.00	93.29	+48.29

Reason for Excess / Savings :-

Excess was due to increase

in interest liability consequent on more receipt of premium than anticipated.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
9	2049-03 Interest on Small Savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 94 Miscellaneous Insurance Fund O. 2,50.00	2,50.00	2,86.54	+36.54

Reason for Excess / Savings :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
10	2049-03 Interest on Small Savings, Provident Funds etc.	1,80.00	2,01.81	+21.81
	108 Interest on Insurance and Pension Fund			
	96 Marine Insurance Fund			
	O. 1,80.00			

Reason for Excess / Savings :-

Excess was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
1	2049-04 Interest on Loans and Advances from Central Government	1,63,43.99	1,77,02.78	+13,58.79
	101 Interest on Loans for State/Union Territory Plan Schemes			
	O. 2,13,23.59			
	R. -49,79.60			

Reason for Excess / Savings :-

Anticipated saving was due to decrease in the payment of interest on block loans for Externally Aided Projects.

Final excess was due to payment of interest on block loans for Externally Aided Projects on back to back basis from the Aid Accounts and Audit Division, New Delhi.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
2	2049-01 Interest on Internal Debt	32,84,04.29	33,14,39.14	+30,34.85
	101 Interest on Market Loans			
	97 Interest on Loans bearing Interest(Loans floated on or after 01-04-11)			
	O. 33,49,35.86			
R. -65,31.57				

Reason for Excess / Savings :-

Anticipated saving was due to reallocation of funds to the respective heads of newly raised Market loans and less requirement of interest on new market loans.

Final excess was due to adjustment of half yearly interest relating to 2013-14 on market loan '9.25% Kerala Government Stock 2022' issued on 30-03-2012 during the year.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
3	2049-01 Interest on Internal Debt	2,10,42.31	2,10,42.31	
	200- Interest on Other Internal Debts			
	99- Interest on Loans from the Life Insurance Corporation of India			
	O. 2,44,72.30			
R. -34,29.99				

Reason for Excess / Savings :-

Saving was due to decrease in the interest liability on loans from the Life Insurance Corporation of India.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
4	2049-01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances from Reserve Bank of India	112.72	112.72	
	99 Interest on Ways and Means Advances from Reserve Bank of India			
	O. 10,00.00 R. -8,87.28			

Reason for Excess / Savings :-

Saving was due to availing of less Ways and Means Advances from Reserve Bank of India during the year.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
5	2049-01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
	89 Interest on Loans from the Rural Infrastructure Development Fund of the NABARD	1,52,87.14	1,52,87.14	
	O. 1,60,00.00 R. -7,12.86			

Reason for Excess / Savings :-

Saving was due to less loans availed from the Rural Infrastructure Development Fund of the NABARD.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
6	2049-01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances from Reserve Bank of India	45.05	44.8	-0.25
	97 Interest on Overdraft Account with Reserve Bank of India			
	O.6,00.00 R.-5,54.95			

Reason for Excess / Savings :-

Saving was due to availing of less Overdraft from Reserve Bank of India during the year.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
7	2049-01 Interest on Internal Debt			
	115 Interest on Ways and Means Advances from Reserve Bank of India			
	96 Interest on Special Ways and Means Advance from Reserve Bank of India	22.66	22.66	
	O. 5,00.00 R. -4,77.34			

Reason for Excess / Savings :-

Saving was due to availing of less Special Ways and Means Advances from Reserve Bank of India during the year.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
8	2049-01 Interest on Internal Debt			
	200 Interest on Other Internal Debts			
	91 Interest on Loans from the General Insurance Corporation of India	25,62.95	25,62.95	
	O.28,55.75 R.-3,92.80			

Reason for Excess / Savings :-

Saving was due to decrease in the interest liability on loans from the General Insurance Corporation of India.

Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
9	2049-01 Interest on Internal Debt			
	305 Management of Debt			
	98 Expenditure connected with the issue of New Loans and sale of security held in the Cash Balance Investment Account	14,60.72	14,32.46	-28.26
	O. 17,13.61 R. -2,57.89			

Reason for Excess / Savings :-

As the liquidity conditions were better than expected, market borrowings were resorted to less than anticipated. Hence the savings in debt management charges.


Sl. No	Head of Account	Total Appropriation	Actual Expenditure (in lakh of rupees)	Excess / Saving
10	2049-03 Interest on Small Savings, Provident Funds etc.	23	0	-23
	108 Interest on Insurance and Pension Fund			
	93 Advocate-Clerks Welfare Fund Scheme			
	0.23.00			

Reason for Excess / Savings :-

Government have accorded sanction to Director of Insurance to handover all the assets and liabilities of Advocate Clerks Welfare Fund scheme to the committee constituted in this regard. Even though fund transfer was done in the year 2013-14, an amount of ₹23 lakh was demanded in the Budget Estimate for 2014-15 by mistake and hence the Balance in the above head.

In the circumstances explained above the excess of ₹200.43 lakh, may be recommended for regularisation as per Article 205 of the constitution of India

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


J. PRINCE
 Additional Secretary to Government
 Finance Department
 Gov. Secretariat
 Thiruvananthapuram

NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
PUBLIC WORKS DEPARTMENT

Appropriation Accounts (2015-16) Regularization of excess / Charged Grants / under Grant No. XV (Revenue) Section.

Major / Heads:

2059 PUBLIC WORKS

3054 ROADS & BRIDGES

Revenue-Charged ✓

		<i>(in thousands of Rupees)</i>		
		Total grant for appropriation	Actual Expenditure	Excess (+) / Savings (-)
Charged				
Original	1,15,00			
Supplementary	3,16,68	4,31,68	4,41,08	+9,40

Amount surrendered during the year : Nil

According to the appropriation accounts 2015-16 the reason for excess under Grant No. XV, PWD are indicated below.

i Excess occurred mainly under :

		<i>(in Lakh of Rupees)</i>		
Sl. No.	Head of Account	Total Appropriation	Actual Expenditure	Excess + / Savings -
1	2059-80-General			
	053 Maintenance and repairs			
	97 Maintenance and furnishing of Raj Bhavan			
	O. 75.00			
	R. 17.60	92.60	1,01.03	8.43

Reason for Excess / Savings:- Reappropriation was required to regularise the expenditure incurred for clearing pending bills for which LOC was already issued. Hence the excess expenditure may be regularised.

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


S. SUPRABHA

Addl. Secy. to Govt.

P.W. Department
Govt. Secretariat, Thvm.

**NOTES FOR REGULARISATION OF EXCESS / SAVINGS
GOVERNMENT OF KERALA
PUBLIC WORKS DEPARTMENT**

Appropriation Accounts (2015-16) Regularization of excess / Voted Grants / under Grant No. XV (Capital) Section.

Major / Heads:

4059 CAPITAL OUTLAY ON PUBLIC WORKS
5054 CAPITAL OUTLAY ON ROADS & BRIDGES
Capital : Voted

		<i>(in thousands of Rupees)</i>		
		Total grant for appropriation	Actual Expenditure	Excess (+) / Savings (-)
Capital : Voted				
Original	24,69,14,42			
		28,37,66,46	29,06,89,64	+69,23,18
Supplementary	3,68,52,04			
Amount surrendered during the year	Nil			

According to the appropriation accounts 2015-16 the reason for excess under Grant No. XV, PWD are indicated below.

i Excess occurred mainly under :

(in Lakh of Rupees)

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
1	5054-04-District and Other Roads 337-Road Works 99-Major District Roads – Developments and Improvements			
	O.	61,77.92		
	S.	3,02,00.00		
	R.	3,89,78.88		
		7,53,56.80	7,53,56.80	

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
2	5054-80-General 001-Direction and Administration 99-Establishment charges transferred on percentage basis from '3054- Roads and Bridges'			
	O.	72,68.37		
	R.	1,56,33.98		
		2,29,02.35	2,93,21.68	+64,19.33

Reason for Excess / Savings :- The Excess Expenditure occurred due to clearing of the Pending bills of the Contractors. The proposal for regularization in the final batch of SDG was not considered by Government. The expenditure incurred on the basis of LC issued by the Government and to observe clearance of pending bills strictly observing state wide seniority under various heads of accounts.

Sl. No	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
3	5054- 05 Roads 337 Road Works 97 CRF Roads - (Ordinary allocation)			
	O.	52,64.00		
	S.	1,06,05.23		
		1,58,69.23	1,58,68.55	-0.68

Reason for Excess / Savings :- Reappropriation was proposed to regularise the excess expenditure incurred for clearing pending bills.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
4.	5054-04-District and Other Roads 101-Bridges 99-Major District Roads - Bridges and Culverts			
	O.	12,35.58		
	S.	1,50.97		
	R.	1,02,09.40		
		1,15,95.95	1,15,95.95	

Reason for Excess / Savings:- (Voted) Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
5.	5054-03-State Highways 337-Road Works 98-Developments and Improvements			
	O. 20,59.31			
	R. 99,97.22	1,20,56.53	1,20,56.53	

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
6	5054-80-General 800-Other Expenditure 81-Railway Safety Works			
	O. 10,00.00			
	R. 63,06.68	73,06.68	73,06.68	

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7	5054-04-District and Other Roads 337-Road Works 94-Works having NABARD assistance- Construction and Improvements of Roads			
	O. 67,89.13			
	R. 56,59.28	1,24,48.41	1,24,48.41	

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8	4059-01-Office Buildings 051- Construction 71 Projects under Anti Recession Stimulus package – PWD (Buildings)			
	O.	5,00.00		
	S.	15,00.00		
	R.	48,99.11	68,99.11	
			69,73.50	+74.39

Reason for Excess / Savings : Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
9	5054-04-District and Other Roads 101-Bridges 86-Projects under Anti- Recession Stimulus Package – Public Works (Bridges)			
	O.	0.01		
	R.	48,36.81		
		48,36.82	48,36.80	-0.02

Reason for Excess / Savings : Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued by the Finance Department to effect payment strictly on state-wide seniority basis. While authorising this additional expenditure, Government instructed to regularise this additional expenditure through SDG/re-appropriation of savings within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
10	4059-01 Office Buildings 051 Construction 86 Public Works(Civil works)			
	O.	25,00.00		
	R.	47,56.20		
		72,56.20	72,78.25	+22.05

Reason for Excess / Savings : Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
11	5054- 01 National Highways 800 Other Expenditure 97 Land Acquisition charges O. 6,58.38 R. 44,24.57	50,82.95	50,78.39	-4.56

Reason for Excess / Savings: Reappropriation was proposed to meet land acquisition charges which cannot be postponed.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12	5054- 01 National Highways 337 Road Works 95 NH Bypasses Kollam and Alappuzha (Cost Sharing Basis with GOI) O. 1.00 R. 46,22.06	46,23.06	42,10.75	-4,12.31

Reason for Excess / Savings: Savings are due to shortfall in the anticipated expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13	5054-03-State Highways 101-Bridges 99- Bridges and Culverts O. 6,58.98 R. 38,61.06	45,20.04	45,20.04	

Reason for Excess / Savings :- (Voted) - Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14	5054- 01 National Highways 337 Road Works 98 Development of UrbanLinks of National Highways O. 5,76.61 S. 50,00.00 R. 30,94.60	86,71.21	86,77.94	+6.73

Reason for Excess / Savings : Reappropriation was obtained for settling pending bills.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15	5054-04-District and Other Roads 337-Road Works 83-Projects Under Anti-Recession Stimulus Package - Public Works (Roads)			
	O. 0.01	27,05.23	27,05.22	-0.01
	R. 27,05.22			

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16	5054-01-National Highways 337-Road Works 99-Construction of Bylanes in Selected Town along NH			
	O. 4,00.00			
	R. 26,87.84	30,87.84	30,74.21	-13.63

Reason for Excess / Savings: Savings are due to shortfall in the anticipated expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17	5054-04-District and Other Roads 337-Road Works 89-Sabarimala Road Project			
	O. 8,23.72			
	R. 25,47.63	33,71.35	33,71.34	-0.01

Reason for Excess / Savings:- (Voted) Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18	5054-04-District and Other Roads 337-Road Works 98-Other District Roads - New construction.			
	R. 19,47.99	19,47.99	19,47.99	

Reason for Excess / Savings:- - Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings
19	5054-80-General 052-Machinery and Equipment 99-Tools and Plants charges transferred on percentage basis from '3054- Roads and Bridges'			
	O. 5,08.78			
	R. 10,94.38	16,03.16	20,52.52	+4,49.36

Reason for Excess / Savings :- The Excess Expenditure occurred due to clearing of the Pending bills of the Contractors.

20	4059- 80 General - 001 Direction and Administration 99 Establishment charges transferred on percentage basis from '2059-Public works'			
	O. 9,02.14			
	R. 13,40.83	22,42.97	22,46.84	+3.87

Reason for Excess / Savings :- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
21	5054-03-State Highways 337-Road Works 95-Rolling Heavy Maintenance Programme for the Highways			
	O. 2,47.12			
	R. 12,59.52	15,06.64	15,06.64	

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
22	4059-60- Other Buildings 051- Construction 73 Construction of buildings for Courts and Residential Quarters to Judges (75%CSS)			
	O. 12,35.90			
	R. 12,55.55	24,91.45	24,91.46	+0.01

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
23	5054-04-District and Other Roads 337-Road Works 81- Construction of Ponnani-Vengalam Coastal Highway			
	R. 10,98.44	10,98.44	10,98.44	

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
24	5054-04-District and Other Roads 337-Road Works 82- Projects Under Anti-Recession Stimulus Package - One Time Maintenance of District and Village roads			
	R. 10,44.94	10,44.94	10,44.94	

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
25	5054-03-State Highways 101-Bridges 98-Projects under Legislative Assembly Constituency Asset Development Scheme (LAC-ADS)			
	O. 27,00.00 R. 9,26.43	36,26.43	36,26.43	

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued by the Finance Department to effect payment strictly on state-wide seniority basis. While authorising this additional expenditure, Government instructed to regularise this additional expenditure through SDG/re-appropriation of savings within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
26	4059-60 Other Buildings 051 Construction 86 Public Works(Civil works)			
R.	9,62.03	9,62.03	8,69.82	- 92.21

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
27	4059-01 Office Buildings 051 Construction 91 Secretariat General Service			
O.	5,40.00			
R.	7,14.74	12,54.74	12,54.77	+0.03

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
28	5054-80-General 800-Other Expenditure 73-Land Acquisition for new Railway overbridges			
O.	1,00.00			
R.	4,47.61	5,47.61	5,47.61	

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
29	4059- 01 Office buildings - 051 Construction 75 Commercial Taxes Department.			
O.	5,00 .00			
R.	-4,61.75	38.25	7,77.80	+7,39.55

Reason for Excess / Savings :- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of

submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
30	4059-80-General - 001- Direction & Administration -97 Establishment charges transferred on percentage basis (100%CSS)			
	O. 2,46.78	4,97.76	4,98.29	+0.53
	R. 2,50.98			

Reason for Excess / Savings: Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
31	4059- 80- General 051 Construction 78 Sainik School			
	O. 82.00	2,90.11	2,90.13	+0.02
	R. 2,08.11			

Reason for Excess / Savings: Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
32	5054- 01 National Highways 337 Road Works 96 Construction of Bypass in National Highways			
	O. 6,17.79	8,13.11	8,10.45	-2.66
	R. 1,95.32			

Reason for Excess / Savings: Savings are due to shortfall in the anticipated expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
33	5054-04-District and Other Roads 337-Road Works 92- Hill Highway			
	O. 9,06.10	10,91.57	10,91.57	
	R. 1,85.47			

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
34	4059-01 Office buildings- 051 Construction 95 Stamps and Registration			
	O. 2,47.00			
	R. 1,70.00	4,17.00	4,17.02	+0.02

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
35	4059-01-Office Buildings 051- Construction 67 Preservation of Heritage buildings of Government			
	R. 1,48.25	1,48.25	1,48.25	

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
36	4059-80-General 052-Machinery and Equipments 99-Tools and Plants Charges transferred on percentage basis from '2059 -Public Works'			
	O. 63.15			
	R. 93.86	1,57.01	1,57.23	+0.27

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
37	4059- 01 Office buildings- 051 Construction 93 Sales Taxes			
	O. 15.00	86.13	86.14	+0.01

R. 71.13

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
38	5054-04-District and Other Roads 101-Bridges 95-Completion of existing uncompleted works - Bridges			
	O. 0.01			
	R. 65.77	65.78	65.77	-0.01

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis. Savings are due to short fall in anticipated expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
39	4059- 01 Office Buildings- 051 Construction - 82 State Planning Board			
	O. 1,75.00			
	R. 45.39	2,20.39	2,20.39	

Reason for Excess / Savings :- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
40	4059- 01 Office buildings- 051 Construction- 68 Construction of building for Prosecution General			
	R. 35.43	35.43	35.43	

Reason for Excess / Savings :- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
41	4059-01-Office Buildings 051- Construction 88 Jails			
	O. 6.00			
	R. 30.24	36.24	36.25	+0.01

Reason for Excess / Savings :- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
42	4059-80-General 052-Machinery and Equipment 99-Tools and Plants charges transferred on percentage basis from (100% CSS)			
	O. 17.32			
	R. 17.50	34.82	34.88	+0.06

Reason for Excess / Savings :- Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis for which letter of credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
43	5054-04-District and Other Roads 337-Road Works 97-Other District Roads - Developments and Improvements			
	R. 17.10	17.10	17.10	

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills. The excess expenditure was incurred on the basis of LC issued to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
44	5054-80-General 800-Other Expenditure 66-Investment in Major Capital Projects			
	O. 10,00,00.00			
	R. -10,00,00.00	0.00	0.00	

Reason for Excess / Savings :- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
45	5054-03-State Highways 337-Road Works 97-Kerala State Transport Project (World Bank Aided)			
	O. 3,82,00.00			
	R. -1,10,38.00	2,71,62.00	2,71,62.00	

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
46	5054-04-District and Other Roads 101-Bridges 94 - Payment of compensation for Land Acquisition (Bridges)			
	O. 1,00,00.00			
	R. -78,99.81	21,00.19	20,86.22	-13.97

Reason for Excess / Savings:- The savings occurred due to non issuance of letter of credit in respect of bills submitted through EMLI. There was sufficient demands for compensation for Land Acquisition charges. But no enough sanction or LC received during the year which has ultimately resulted in above savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
47	5054-80-General 800-Other Expenditure 69-State Road Improvement Project			
	O. 75,18.12			
	R. - 75,18.12	0.00	0.00	

Reason for Excess / Savings :- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
48	5054-03-State Highways 337-Road Works 94- Projects under LAC ADS			

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
49	5054-04-District and Other Roads 337-Road works 80-Payment of Compensation for land acquisition			
	O. 1,00,00.00	65,00.00	64,44.97	-55.03
	R. -35,00.00			

Reason for Excess / Savings:- The savings occurred due to non issuance of letter of credit in respect of bills submitted through EMLI. There was huge demands for LC for payment of compensation to LAR cases. But no enough sanction or LC received during the year and hence above savings occurred.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
50	4059-60- Other Buildings - 051- Construction 72 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
	O 20,00.00	2,65.49	2,65.53	+0.04
	R -17,34.51			

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
51	5054-80-General 800-Other Expenditure 68- Implementation of P.P.P.(Annuity) Road Maintenance			
	O. 17,00.00	0.00	0.00	
	R. -17,00.00			

Reason for Excess / Savings :- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
52	5054-04-District and Other Roads 101-Bridges 96-Works Having NABARD assistance - construction and improvements of Bridges			
	O. 63,42.67			
	R. -13,42.67	50,00.00	49,82.61	-17.39

Reason for Excess / Savings:- The savings occurred due to non issuance of letter of credit in respect of bills submitted through EMLI. Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
53	5054-80-General 800-Other Expenditure 71-Construction of Seaport-Airport Road at Kochi			
	O. 20,59.31			
	R. -13,42.76	7,16.55	7,16.56	+0.01

Reason for Excess / Savings :- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
54	5054- 01 National Highways 800 Other Expenditure 99 Traffic Safety Measures at NH Urban Links			
	O. 20,00.00			
	R. -11,97.37	8,02.63	6,74.82	-1,27.81

Reason for Excess / Savings :- Owing to restrictions on treasury payments, full amount could not be utilised.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
55	4059-01-Office Buildings 051- Construction 65- Construction of buildings for treasuries and related and Other infrastructure development (One time ACA - New Scheme)			
	O. 8,78.00			
	R. -8,78.00	0.00	0.00	

Reason for Excess / Savings :- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
56	4059- 60 other building- 051 Construction- 85 Fire Protection and Control			
	O. 7,00.00			
	R. -6,43.87	56.13	56.15	+0.02

Reason for Excess / Savings :- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
57	4059-01-Office Buildings 051- Construction - 72 Construction of new village offices and improvements of old offices			
	O. 5,00.00			
	R. -3,70.67	1,29.33	1,29.34	+0.01

Reason for Excess / Savings :- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
58	5054-80-General 004-Research 98-Establishment of quality control and up gradation of KHRI as quality control unit.			
	O. 4,60.00			
	R. -3,20.00	1,40.00	1,01.91	-38.09

Reason for Excess / Savings :- The savings occurred due to non issuance of letter of credit in respect of bills submitted through EMLI and also due to non- receipt of sanctions for various schemes submitted by the KHRI.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
59	5054-04-District and Other Roads 337-Road Works 91-Improvement of roads in the cities of Thiruvananthapuram, Cochin and Calicut			
	O. 9,29.49			
	R. - 3,29.49	0.00	0.00	

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
60	4059- 01 Office buildings - 051 Construction - 70 Vigilance Department			
	O 3,00.00			
	R -3,00.00	0.00	0.00	

Reason for Excess / Savings: Expenditure incurred over and above the original budget provision of financial year for clearing pending bills of the contractors on seniority basis. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
61	5054-04-District and Other Roads 337-Road Works 93- Coastal Highway			
	O. 3,00.00			
	R -3,00.00	0.00	0.00	

Reason for Excess / Savings:- (Voted) Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
62	4059-60- Other Buildings - 051- Construction 71 Construction of New block to District Jails in Pathanamthitta and Kollam			
	O. 3,00.00			
	R. 13,00.00	0.00	0.00	

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
63	4059-80- General - 051- Construction 79-Gender Budgetting Initiating			
	O. 2,47.12			
	R. -1,69.44	77.68	77.68	

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
64	5054-80-General 800-Other Expenditure 70-Priority Works			
	O. 16,00.00			
	R. -1,00.00	15,00.00	14,85.90	-14.10

Reason for Excess / Savings:- The savings occurred due to non issuance of letter of credit in respect of bills submitted through EMLI. This head of account is also being regulated by two components namely LC and state wide seniority of bills. The savings could have been utilised fully, if there was sufficient LC. Moreover the savings did not reveal during the submission of re-appropriation proposals due to non-availability of upto date figures booked by the AG and consequent delay in reconciliation. Usually final figures are obtained only during June of every year as non-cash expenditure by way of Transfer Entries, booked till 31st May whereas re appropriation proposals are to be submitted at the end of March.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
65	4059- 01 Office buildings- 051 Construction 97 Elections			
	O. 1,00.00	0.00	0.00	
	R. -1,00.00			

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
66	5054-80-General 800-Other Expenditure 63- Implementation of priority schemes under the Kerala perspective plan 2030.			
	O. 1,00.00	0.00	0.00	
	R. -1,00.00			

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
67	5054-03- State Highways 337-Road Works 93- Improvement of roads on long term maintenance contract basis- World Bank Assisted			
	O. 1,00.00	0.00	0.00	
	R. - 1,00.00			

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
68	4059- 01 Office buildings- 051-Construction- 90 Treasury and Accounts Administration			
	O. 1,20.00	20.77	20.77	
	R. -99.23			

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
69	5054-80- General 800-Other Expenditure 74- Completion of on going Railway overbridge works			
	O. 1,00.00			
	R. -92.00	8.00	8.00	

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure. The savings was used to regularise the additional expenditure authorised by the Finance Department in other head of accounts within the grant.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
70	5054- 05 Roads 101 Bridges 99 CRF Bridges (Ordinary allocation)			
	O. 1,00.00			
	R. -85.47	14.53	14.53	

Reason for Excess / Savings:- The works have not progressed as anticipated.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
71	4059-01- Office Buildings 051- Construction 98 Administration of Justice			
	O. 1,40.01			
	R. -73.77	66.24	66.24	

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
72	4059-01-Office Building 051-Construction 92 Public Service Commission			
	O. 80.00			
	R. -70.73	9.27	9.27	

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other

heads where there was excess expenditure.

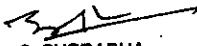
Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
73	4059 - 01 Office buildings- 051 Construction- 96 Land Revenue			
	O. 1,40.00			
	R. -25.24			
		1,14.76	1,14.77	+0.01

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
74	4059- 01 Office Buildings- 051 Construction - 99 State Legislature			
	O. 35.77			
	R. -24.50			
		11.27	11.27	

Reason for Excess / Savings:- Actual Expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expected at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads where there was excess expenditure.

Notes have been vetted by Audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.


S. SUPRABHA
Addl. Secy. to Govt.
P. in Department
Govt. Secretariat, Tvpm.

**NOTES FOR REGULARISATION OF EXCESS/SAVINGS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)**

Grant No. XVI: PENSION AND MISCELLANEOUS
2075 MISCELLANEOUS GENERAL SERVICES

Revenue:

Charged:

	Total grant	Actual expenditure (in thousands of rupees)	Excess + Saving -
Original 35,55,64 supplementary 52,01,63	87,57,27	94,30,68	+ 6,73,41
Amount surrendered during the year			Nil

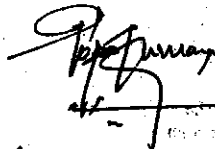
5. Expenditure exceeded the appropriation by ₹ 6,73.41 lakh (actual excess was ₹ 6,73,41,582); the excess requires regularisation.
6. In view of the excess of ₹ 6,73.41 lakh, the supplementary appropriation of ₹ 23.24 lakh obtained in March 2016 proved inadequate.
7. Excess occurred under:-

	Total appropriation	Actual expenditure (in lakh of rupees)	Excess+ Saving-
2075- 800 Other Expenditure 54 Deposit of decretal amount to Courts for satisfaction of Court Decrees connected with land acquisition cases, in respect of Government Departments - Lumpsum provision O. 30,00.00 S 40,00.00	70,00.00	81,12.20	+11,12.20

Reason for the excess : Final excess was due to increase in Deposit of decretal amount to courts for satisfaction of Court Decrees connected with land acquisition cases.

In the circumstances explained above, the excess of ₹ 6,73.41 lakh may be recommended for regularisation as per Article 205 of the constitution of India.

"notes have been vetted by audit and remarks pointed out in audit and remarks pointed inaudit for incorporation in the final copies are duly incorporated".



**NOTES FOR REGULARISATION OF EXCESS/SAVINGS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)**

Appropriation Accounts (2015-16) notes on Regularisation of excess over charged appropriation under Debt charges (Revenue Section)

Major Heads:-

2048- APPROPRIATION FOR REDUCTION OR
AVOIDANCE OF DEBT

2049-INTEREST PAYMENTS

Revenue
charged

	Total appropriation	Actual Expenditure (in thousands of rupees)	Excess
Original 1,09,52,09,66 Supplementary 4,04,57	1,09,56,14,23	1,11,10,85,54	+1,54,71,31
Amount surrendered during the year			Nil

According to the Appropriation Accounts (2015-16) the reason for Excess/Savings under Debt Charges (Revenue Section) are indicated below:

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1	2049-03 Interest on Small savings, Provident Funds etc. 115- Interest on other savings Deposit 98- Fixed Time Deposits O: 5,20,00.00 R: 1,39,78.47	6,59,78.47	6,73,12.38	+13,33.91

Augmentation of provision through re appropriation was for carrying out interest adjustments on Fixed Time Deposits.

Reason for Excess :-

Final excess was due to increase in interest rates from May 2015 and interest paid to the various PSU/Boards at higher rates than ordinary deposits.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	2049-01 Interest on Internal Debt 123- Interest on Special Securities issued to National Small savings Fund of the Central Government by State Government O: 10,38,87.00 R: 93,62.56	11,32,49.56	11,35,97.50	+3,47.94

Augmentation of provision through reappropriation was for the payment of interest on special securities issued to National Small Savings Fund during the last quarter of the previous financial year.

Reason for Excess :-

The release from NSSF could not be forecast realistically as it is based on the actual collection. The budget estimate for 2015-16 had been prepared in the last quarter of 2014-15 and therefore the actual receipt for that period could not be reckoned which resulted in excess.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	2049-03 Interest on Small savings, Provident Fund etc. 104- Interest on State Provident Funds. 99- Interest on General Provident Funds O: 15,62,48.84 R: 1,33.09	15,63,81.93	16,25,88.96	+62,07.03

Augmentation of provision through reappropriation was to meet increased interest liability on Kerala Panchayat Employees Provident Fund.

Reason for Excess :- Final excess was mainly attributed to increase in interest liability in respect of State Provident Fund, Kerala Private College Staff Provident Fund and Kerala Part Time Contingent Employees Provident Fund.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	2049-03 Interest on Small Savings, Provident Funds, etc. 108- Interest on Insurance and Pension Fund 99- State Life Insurance Official Branch O: 1,50,00.00	1,50,00.00	1,91,20.70	+41,20.70

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	2049-03 Interest on Small Savings, Provident Funds, etc. 108- Interest on Insurance and Pension Fund 95 -Kerala State Government Employees Group Insurance Scheme O: 98,00.00	98,00.00	1,10,96.84	+12,96.84

Reason for excess : Excess in the two cases mentioned above (Sl.No.4 &5) was due to increase in interest liability consequent on more receipt of premium than anticipated.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6	2049-03 Interest on Small savings, Provident Funds etc. 115- Interest on other Savings Deposit 99 State Savings Bank Deposits O: 1,05,00.00 R: 10,06.03	1,15,06.03	1,14,62.66	-43.37

Augmentation of provision through reappropriation was for carrying out interest adjustment on Treasury Savings Deposits.

Reason for Savings :

A large number of PSUs had deposited money in treasury as part of intensive fund mobilisation. The provision in the head was made with the intention of allowing higher interest rate to the TSB/Special TSB accounts maintained by these PSUs. It was also expected that the number of TSB accounts in treasury would be increased and hence the provision for interest would also be increased. But this anticipated expenditure was not occurred and that is the reason for the saving.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
7	2049-01 Interest on Internal Debt 200- Interest on other Internal Debts 89- Interest on Loans from the Rural Infrastructure Development Fund of the NABARD O: 1,70,00.00 R: 5,75.67	1,75,75.67	1,75,75.66	-0.01

Augmentation of provision through reappropriation was to regularise expenditure incurred for the payment of quarterly interest on loans availed from NABARD under Rural Infrastructure Development Fund Schemes during the last quarter.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	2049-03 Interest on Small Savings, Provident Funds etc. 108- Interest on Insurance and Pension Fund 94- Miscellaneous Insurance Fund. O: 2,60.00	2,60.00	3,62.98	+1,02.98

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
9	2049-03 Interest on Small Savings, Provident Funds etc. 108- Interest on Insurance and Pension Fund 98- Accident Insurance Fund O: 65.00	65	1.24.75	+ 59.75

Reason for excess : - Excess in the two cases mentioned above (Sl.Nos.8&9) was attributed to increase in interest liability consequent on more receipt of premium than anticipated.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
10	2049-01 Interest on Internal Debt 200- Interest on Other Internal Debts 86 – Interest on Loans from HUDCO for the Housing Scheme for the homeless tribals O: 0.01 S: 4,04.57 R: 41.53	4,46.11	4,46.11	

Augmentation of provision through re appropriation was for making payment towards the interest in respect of loan availed from HUDCO for the implementation of housing scheme for Scheduled Tribes during the last quarter.

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1)	2049-01 Interest on Internal Debt 101- Interest on Market Loans 97 – Interest on Loans bearing Interest (loans floated on or after 01.04.2011) O: 46,16,93.29 R: -1,74,75.00	44,42,18.29	44,42,18.29	

Reason for saving : Saving was due to reallocation of funds to the respective heads of newly raised market loans and less requirement of interest on new market loans.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2)	2049-04 Interest on Loans and Advances from Central Government 101- Interest on Loans for State / Union Territory Plan Schemes O: 2,10,04.07 R: -52,79.71	1,57,24.36	1,77,12.90	+19,88.54

Anticipated saving was due to decrease in the payment of interest on block loans for Externally Aided projects.

Reason for excess : - Final excess was due to payment of interest on block loans for Externally Aided Projects on back to back basis.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3)	2049-01 Interest on Internal Debt 115- 99- Interest on Ways & means Advances from Reserve Bank of India. O: 10,00.00 R: -9,13.33	86.67	84.75	-1.92

Anticipated saving was due to availing of less Ways and Means Advances from Reserve Bank of India during the year.

Reason for Savings :-

Final savings was result of availing less WMA from Reserve Bank of India during the year as the fiscal liquidity of the State was better than anticipated.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4)	2049-01 Interest on Internal Debt 115- Interest on Ways & means Advances from Reserve Bank of India. 97 - Interest on Overdraft Account with Reserve Bank of India O: 6,00.00 R: -600.00	0	0	

Withdrawal of the entire provision through re appropriation was due to non-availing of Overdraft from Reserve Bank of India during the year.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5)	2049-01 Interest on Internal Debt 115- Interest on Ways & means Advances from Reserve Bank of India. 96 - Interest on Special Ways and Means Advance from Reserve Bank of India. O: 5,00.00 R: -4,47.85	52.15	52.14	-0.01

Reason for Savings: Saving was due to availing of less Special Drawing Facility (Special Ways and Means advances) from Reserve Bank of India during the year.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6)	2049-01 Interest on Internal Debt 305-Management of Debt 98 - Expenditure connected with the issue of new loans and sale of security held in the Cash Balance Investment Account O: 20,85,89 R: -3,03.54	17,82.35	17,84.08	+ 1.73

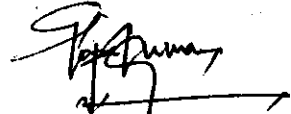
Anticipated saving was due to decrease in expenditure towards management of market loans.

Reason for Excess :-

Market loans were resorted to heavily during the last quarter of 2015-16 than anticipated resulted excess due to increase in expenditure towards management of debt.

In the circumstances explained above the excess of Rs. 15471.31 lakh may be recommended for regularisation as per Article 205 of the constitution of India.

Notes have been vetted by audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated



GOPKUMAR. N
Joint Secretary to Govt.
Finance Department
Govt. Secretariat
Thiruvananthapuram

**പബ്ലിക് അക്കാൺ്സ് കമ്മിറ്റി (2016-19) 2013-14 വർഷത്തെ
ധനവിനിയോഗകണക്കുകളിൽ ചെലവ് അധികരിക്കലിനുള്ള വിശദീകരണം.**

07.10.2017-ലെ സ.ഉ(കൈ) നം.202/17/ആഭ്യന്തരം ഉത്തരവ് പ്രകാരം ജയിൽ വകുപ്പിൽ താഴെപ്പറയുന്ന 206 തസ്തികകൾ സൃഷ്ടിച്ചിട്ടുണ്ട്.

Sl. No.	Name of Post	No. of posts created
1	Assistant Prison Officer	140
2	Deputy Prison Officer	58
3	Gate Keeper	6
4	Prison Officer	2

മേൽപ്പറഞ്ഞ 206 തസ്തികകളും ഒഴിഞ്ഞു കിടക്കുകയാണ്. മേൽപ്പറഞ്ഞ തസ്തികകൾ ഉൾപ്പെടെ ജയിൽ വകുപ്പിൽ 66 തസ്തികകളിലായി ആകെ 2216 അംഗീകൃത പോസ്റ്റുകളാണുള്ളത്. 2216 അംഗീകൃത പോസ്റ്റുകളിൽ 1732 ജീവനക്കാർ സേവനം അനുഷ്ഠിച്ചുവരുന്നു. 484 തസ്തികകളിലെ ഒഴിവുകൾ നികത്താനുണ്ട്.

ജയിൽ വകുപ്പിൽ അനുവദിച്ചിട്ടുള്ള തസ്തികകളുടെ എണ്ണം, നിലവിൽ സേവനമനുഷ്ഠിച്ചുവരുന്ന ജീവനക്കാരുടെ എണ്ണം, പ്രസ്തുത തസ്തികകളിലെ ഒഴിവുകളുടെ എണ്ണം എന്നിവ സംബന്ധിച്ച വിശദാംശങ്ങൾ ചുവടെ ചേർക്കുന്നു.

Sl No.	Name of post	Sanctioned strength	Present strength	Vacancy
1	Director General of Prisons and Correctional Services	1	1	0
2	IG of Prisons	1	1	0
3	DIG of Prisons	3	3	0
4	Programme Officer	1	1	0
5	Chief Audit Officer	1	1	0
6	Chief Welfare Officer	1	0	1
7	Regional Welfare Officer	3	3	0
8	Administrative Officer	1	1	0

File No.HOME-B2/340/2017-HOME

9	Finance Officer	1	1	0
10	PA to DGP	1	1	0
11	Accounts Officer	1	1	0
12	Senior Superintendent	4	4	0
13	Superintendent Open Prison / Central Prison	6	5	1
14	Joint Superintendent	23	23	0
15	Superintendent, Women's Prison	4	3	1
16	Welfare Officer (Grade I & II)	23	15	8
17	Junior Superintendent	7	7	0
18	Fair Copy Superintendent	1	1	0
19	Head Clerk	10	10	0
20	Clerk	27	27	0
21	Senior Clerk	27	27	0
22	Typist /Senior Typist / Selection Grade	18	18	0
23	CA (Gr II)	3	3	0
24	Attender	2	2	0
25	Office Attendant	8	7	1
26	F.T. Sweeper	1	0	1
27	P.D. Teacher	7	6	1
28	Deputy Superintendent	28	26	2
29	Deputy Superintendent, Women's Prison	2	2	0
30	Assistant Superintendent Gr I.	63	56	7
31	Assistant Superintendent Gr II	58	12	46
32	Prison Officer	11	2	9
33	Gate Keeper	14	1	13
34	Deputy Prison Officer	412	331	81

35	Assistant Prison Officer	1187	936	251
36	Female Assistant Prison Officer	87	64	23
37	Female Assistant Superintendent Grade I	20	20	0
38	Female Assistant Superintendent Grade II	20	20	0
39	Carpentry Instructor	3	3	0
40	Carpentry Foreman	1	1	0
41	Weaving Instructor / Foreman	3	2	1
42	Agriculture Demonstrator	1	0	1
43	Boot Foreman	1	1	0
44	Black Smithy Instructor	1	1	0
45	Tailoring Instructor	6	5	1
46	Wireman	1	1	0
47	Shoe Mastry	2	1	1
48	Engine Driver	1	0	1
49	Warder Attendant	4	2	2
50	Packer Clerk	1	0	1
51	Weaver	2	2	0
52	P.T. Instructor	1	1	0
53	Warder Driver	44	36	8
54	Driver	2	1	1
55	Weaving Assistant	5	5	0
56	Medical Officer	11	8	3
57	E.C.G. Technician	1	1	0
58	Pharmacist	11	8	3
59	Laboratory Assistant	5	2	3
60	Nursing Assistant	10	7	3
61	Staff Nurse (Male)	3	1	2
62	Agriculture Officer	3	1	2

File No. HOME-B2/340/2017-HOME

63	Dog Handler (Assistant Prison Officer)	1	0	1
64	Staff Nurse Gr. II	2	0	2
65	Hospital Attendant Gr I	1	0	1
66	Hospital Attendant Gr II	1	0	1
Total		2216	1732	484

ജയിലിലെ തടവുകാരുടെ എണ്ണം കൂടുന്നതനുസരിച്ച് ദിവസവേതനാടിസ്ഥാനത്തിൽ നിയമനം നടത്താറില്ല. എന്നാൽ ഗാർഡിംഗ് ഡ്യൂട്ടി നിർവ്വഹിക്കുന്ന അസി.പ്രിസൺ ഓഫീസർമാരിൽ അംഗീകൃത പോസ്റ്റിൽ ഒഴിവുകൾ കൂടുതലായി വരുന്ന സന്ദർഭങ്ങളിൽ അസി.പ്രിസൺ ഓഫീസർമാരെ നിയമിക്കാറുണ്ട്. ദക്ഷിണമേഖലയിലെ ജയിൽ സ്ഥാപനങ്ങളിൽ അസി.പ്രിസൺ ഓഫീസർ തസ്തികയിലെ സാബ്ഷൻഡ് പോസ്റ്റിൽ ഒഴിവുകൾ കൂടുതലായുള്ളത് പരിഗണിച്ച് II അസി.പ്രിസൺ ഓഫീസർമാരെ ദിവസവേതനാടിസ്ഥാനത്തിൽ നിയമിച്ചിട്ടുണ്ട്. സംസ്ഥാനത്തെ വിവിധ ജയിലുകളിൽ കഴിയുന്ന മാനസിക രോഗികളായ തടവുകാരുടെ പരിചരണാർത്ഥം 53 പേരെയും ദിവസവേതനാടിസ്ഥാനത്തിൽ നിയമിച്ചിട്ടുണ്ട്. ദക്ഷിണ മേഖല, മധ്യമേഖല എന്നീ മേഖലകളിലെ ജയിൽ വാർഡർ (അസി.പ്രിസൺ ഓഫീസർ) തസ്തികയിലെ റാങ്ക് ലിസ്റ്റുകളുടെ കാലാവധി കഴിഞ്ഞിട്ടുണ്ട്.

Bill

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