

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2011-2014)**

NINETEENTH REPORT

(Presented on 13th December, 2012)



SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2013

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2011-2014)**

NINETEENTH REPORT

On

**Regularisation of Excess Expenditure over Voted Grants/
Charged Appropriation**

74/2013.

CONTENTS

	<i>Page</i>
Composition of the Committee	.. v
Introduction	.. vii
Report	.. 1-4
Appendices :	
I. Summary of Main Conclusion/Recommendation	.. 5
II. Department-wise Statements of Items in respect of which Notes Explaining Reasons for Excess Expenditure over Voted Grants/Charged Appropriation have not been received as on 22-2-2012	.. 6-7
III. Notes furnished by Government	.. 8-113

COMMITTEE ON PUBLIC ACCOUNTS (2011-2014)

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„ K. Mohandas, Special Secretary

„ T. Manoharan Nair, Deputy Secretary

Smt. M. R. Maheswari, 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 Nineteenth Report on excess over Voted Grants/Charged Appropriations disclosed in the Appropriation Accounts for the years from 1992-93 to 2001-02.

The Report was considered and finalised by the Committee at the meeting held on 10th December, 2012.

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

Thiruvananthapuram,
13th December, 2012.

DR. T. M. THOMAS ISAAC,
Chairman,
Committee on Public Accounts.

REPORT

Regularisation of excess expenditure over Voted Grants/Charged Appropriation disclosed in the Appropriation Accounts for the years 1990-91 to 2009-10.

2. This Nineteenth Report of the Committee contains recommendations for regularisation of excess expenditure over Voted Grants/Charged Appropriation disclosed in the Reports of the Comptroller and Accountant General of India for the years 1990-91 to 2009-10.

3. The One Hundred and Fifty Ninth Report of the Committee on Public Accounts (2008-11) presented to the House on 23rd February, 2011 is the latest Report in this regard. Due to efforts made to clear the volume of pendency in regularisation of excess expenditure, very few number of cases are remaining as of now (detailed List in Appendix II). Among them, only one Grant is pending for regularisation beyond the Appropriation Accounts for the year 2003-04; i.e. Grant No. XVII relating to Higher Education Department.

4. The Constitution of India envisages that no money is expended by the State Government without the authorisation of the Legislature. As such, the administrative departments are not entitled to spend in excess of amounts allotted by the Legislature, and if any excess expenditure is incurred in certain inevitable conditions, it needs to be regularised as per the provision laid down in the Kerala Budget Manual and the Hand Book of Instructions and Circulars issued by Finance Department from time to time. 'The Hand Book of Instructions' clearly stipulates that the administrative departments shall furnish the notes showing the reasons of excess expenditure within a period of 3 months from the date of presentation of Appropriation Accounts in the House.

5. The Committee observes that the huge time lag, stretching to decades, in preparing and furnishing the Notes on reasons of excess expenditure in a number of cases clearly demonstrate lack of accountability on the part of administrative departments. Although the Committee has been persistent that the Government should invariably abide by the Circulars and repeated directions of the Committee to adhere to the time frame for submission of notes, it is not being adhered to even till date. There has been inordinate delay in submitting the notes by the administrative departments concerned which is viewed by the Committee as a gross dereliction of duty.

6. The Committee opines that the Apex Committee with Chief Secretary as the Chairman to deal with the speedy settlement of audit observations and the

like, failed in the past in monitoring the task of timely clearing of excess expenditure incurred by various Government Departments. The Committee feels happy that the volume of pendency in submission of notes has been reduced considerably during the course of time.

7. The details of items pending regularisation, of which the Committee could not recommend for regularisation due to the non-submission of notes by the administrative departments are listed as Appendix II. The Committee urges those departments to take adequate measures to furnish the notes within the least possible time.

8. The cases of excess expenditure mentioned in the table below were scrutinised by the Committee in its meetings on 18-1-2012 and 22-2-2012.

<i>Sl. No.</i>	<i>Year of Appropriation</i>	<i>Revenue or Capital Section</i>	<i>Number and Name of Grant</i>	<i>Amount of excess (₹)</i>	<i>Name of Department</i>
(1)	(2)	(3)	(4)	(5)	(6)
1	1992-93	C(V)	XXV—Welfare of SC&ST and Other Backward Classes	3,67,400	Social Welfare
2	1996-97	C(C)	XXV—Welfare of SC&ST and Other Backward Classes	32,791	Social Welfare
3	1997-98	C(V)	XXV—Welfare of SC&ST and Other Backward Classes	3,92,65,631	Social Welfare
4	1998-99	R(V)	XXV—Welfare of SC&ST and Other Backward Classes	7,87,64,570	Social Welfare
5	2000-2001	R(V)	XXV—Welfare of SC&ST and Other Backward Classes	14,65,60,697	Social Welfare

(1)	(2)	(3)	(4)	(5)	(6)
6	1995-96	R(V)	XXVI—Relief on Account of Natural Calamities	21,12,10,533	Revenue
7	2001-02	R(V)	XI—District Administration and Miscellaneous	19,35,59,472	Revenue
8	2003-04	R(V)	XI—District Administration and Miscellaneous	4,11,22,987	Revenue
9	2009-10	R(C)	XI—District Administration and Miscellaneous	1,61,640	Revenue
10	2003-04	R(V)	XLIII—Compensation and Assignment	2,64,00,000	Local Self Government
11	2008-09	R(V)	XII—Police	28,37,441	Home
12	2008-09	C(V)	XII—Police	19,86,814	Home
13	2009-10	R(V)	III—Administration of Justice	10,40,075	Home
14	2008-09	R(V)	XV—Public Works	99,22,90,290	Public Works
15	2006-07	R(V)	XLII—Tourism	1,27,72,783	Tourism
16	1990-91	R(V)	XXVIII—Miscellaneous Economic Service	4,33,23,974	Planning and Economic Affairs
17	2008-09	R(V)	XXXVIII—Irrigation	6,62,216	Water Resources
18	2008-09	R(V)	IX—Taxes on Vehicles	24,22,867	Transport
19	2008-09	R(V)	VII—Stamps and Registration	3,54,86,464	Taxes
20	2001-02	C(V)	XVIII—Medical and Public Health	9,72,09,059	Health and Family Welfare

The Committee makes the following observations/comments in respect of the following Grants:

Appropriation Accounts 2003-04—Grant No. XLIII—Compensation and Assignment—Revenue (Voted) ₹ 2,64,00,000

9. Noting that the excess expenditure incurred is due to the double drawal of the same amount by the Director of Urban Affairs and Secretary, Cochin Corporation, the Committee expresses its displeasure over the serious irregularity committed by the department and directs the department to take measures to avoid such errors in future.

Appropriation Accounts 2008-09—Grant No. XV—Public Works—Revenue (Voted) ₹ 99,22,90,290

10. The Committee disapproves the contention of the department that the funds obtained as loans for projects like KSTP, CRF, NABARD, TRAP, TPP, etc. could be reappropriated for regularisation of excess expenditure and directs that the department should be more attentive in submitting bona fide and reliable explanation for excess expenditure.

11. The Committee generally expresses its utmost displeasure to the Social Welfare Department, Revenue Department, Planning and Economic Affairs Department, Health and Family Welfare Department which showed evident dereliction of duty by not submitting notes explaining reasons for excess expenditure over a decade. The Committee warns that such practices shall not be entertained in future.

12. The Committee also directs the Finance Department to take urgent steps to ensure that the departments which failed to furnish explanatory notes on reasons for excess expenditure disclosed in Appropriation Accounts of various years, submit the same without further delay.

13. Subject to the above observations/comments, the excess expenditure over voted Grants/Charged Appropriation for the years from 1990-91 to 2009-10 as detailed in paragraph 8 is recommended for regularisation under Article 205 of the Constitution of India.

Thiruvananthapuram,
13th December, 2012.

DR. T. M. THOMAS ISAAC,
Chairman,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSION/RECOMMENDATION

<i>Sl. No.</i>	<i>Paragraph No.</i>	<i>Department concerned</i>	<i>Conclusion/Recommendation</i>
1	9	Local Self Government	Noting that the excess expenditure incurred is due to the double drawal of the same amount by the Director of Urban Affairs and Secretary, Cochin Corporation, the Committee expresses its displeasure over the serious irregularity committed by the department and directs the department to take measures to avoid such errors in future.
2	10	Public Works	The Committee disapproves the contention of the department that the funds obtained as loans for projects like KSTP, CRF, NABARD, TRAP, TPP, etc., could be reappropriated for regularisation of excess expenditure and directs that the department should be more attentive in submitting bonafide and reliable explanation for excess expenditure.
3	11	Social Welfare, Revenue, Planning and Economic Affairs and Health and Family Welfare	The Committee generally expresses its utmost displeasure to the Social Welfare Department, Revenue Department, Planning and Economic Affairs Department, Health and Family Welfare Department, which showed evident dereliction of duty by not submitting notes explaining reasons for excess expenditure over a decade. The Committee warns that such practices shall not be entertained in future.
4	12	Finance	The Committee also directs the Finance Department to take urgent steps to ensure that the departments, which failed to furnish explanatory notes on reasons for excess expenditure disclosed in Appropriation Accounts of various years, submit the same without further delay.

APPENDIX II

DEPARTMENT WISE STATEMENT OF ITEMS IN RESPECT OF WHICH
NOTES EXPLAINING REASONS FOR EXCESS EXPENDITURE
OVER VOTED GRANTS/CHARGED APPROPRIATION
HAVE NOT BEEN RECEIVED FROM
GOVERNMENT DEPARTMENTS
AS ON 22-2-2012

1. HIGHER EDUCATION DEPARTMENT

1.	2003-04	XVII—Education, Sports, Arts and Culture	Revenue ₹ 1,21,86,09,617 (Voted)
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2. TAXES DEPARTMENT

2.	2009-10	V—Agricultural Income Tax and Sales Tax	Revenue ₹ 5,81,49,523 (Voted)
3.	2009-10	VII—Stamps and Registration	Revenue ₹ 5,55,10,479 (Voted)

3. HOME DEPARTMENT

4.	2010-11	XII—Police	Capital ₹ 14,39,000 (Voted)
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4. TRANSPORT DEPARTMENT

5.	2009-10	IX—Taxes on Vehicles	Revenue ₹ 1,66,30,122 (Voted)
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5. REVENUE DEPARTMENT

6.	2009-10	XVI—Pension and Miscellaneous	Revenue ₹ 2,71,28,083 (Charged)
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6. PLANNING AND ECONOMIC AFFAIRS DEPARTMENT

7.	2009-10	XXVIII—Miscellaneous Economic Services	Revenue ₹ 1,30,36,755 (Voted)
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7. HEALTH AND FAMILY WELFARE DEPARTMENT

8.	2009-10	XIX—Family Welfare	Capital ₹ 4,016 (Voted)
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8. ANIMAL HUSBANDRY DEPARTMENT

9.	2009-10	XXXI—Animal Husbandry	Revenue (Voted)	₹ 2,68,33,060
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9. FOREST AND WILDLIFE DEPARTMENT

10.	2009-10	XXXIV—Forest	Revenue (Voted)	₹ 3,22,16,217
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10. AGRICULTURE DEPARTMENT

11.	2010-11	XXIX—Agriculture	Capital (Charged)	₹ 54,916
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11. DAIRY DEVELOPMENT DEPARTMENT

12.	2010-11	XXXII—Dairy	Capital (Charged)	₹ 83
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APPENDIX III

Note for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

SOCIAL WELFARE DEPARTMENT

APPROPRIATION ACCOUNTS (1992-93) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NUMBER XXV (CAPITAL VOTED).

According to the Appropriation Accounts (1992-93) the reason for Excess/
Savings under the Grant Number XXV are indicated below:

<i>Capital</i>		<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
Voted				
Original	4,59,21,100	4,61,21,100	4,64,88,500	+3,67,400
Supplementary	2,00,000			

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense (In lakh)</i>	<i>Excess</i>
1	4225-01-800-94	..	..	28.05	+28.05

Reason for Excess: Inevitable payments had to be done for the spill over works scheduled to be completed before the Ambedkar Centenary Celebrations, and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
2	4225-01-277-99	20.00	..	34.17	+14.17

Reason for Excess: Payment for spill over works including share debit had to be made urgently for which budget provision was not sufficient. Hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
3	4225-01-800-98	22.00	..	30.86	+8.86

Reason for Excess: The work for the Girls Hostels with 50% Central assistance was included under this Head of Account. The Budget Provision was not sufficient to meet the pending bills of spill over works in various districts. Hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
4	4225-02-277-96	40.00	..	48.50	+8.5

Reason for Excess: The work of GRB Boys hostels had to be completed and bills had to be cleared for which the Budget provision was not sufficient, and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
5	4225-02-277-93	30.00	..	36.39	+6.39

Reason for Excess: The expenditure was inevitable for the completion of the Model Residential School at Thiruvananthapuram. Hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
6	4235-60-800-98	10.00	..	15.97	+5.97

Reason for Excess: The bills for the spill over works of Juvenile Homes and Abalamandirams had to be cleared as the delay in payment would lead to litigation. Hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
7	4225-02-277-98	40.00	..	45.77	+5.77

Reason for excess: The expenditure for the works of Girls Hostels with 50% Central Assistance had to be made and delay for payment would lead to stop page of works. Hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
8	4225-02-277-94	13.00	..	4.49	-8.51

Reasons for Savings: Savings was due to slow progress of the work since works arranged are in primitive Tribal area.

In the circumstances explained above, the excess of ₹ 3,67,400 may be recommended for regularisation as per Article 205 of the Constitution of India.

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

Note for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

SOCIAL WELFARE DEPARTMENT

APPROPRIATION ACCOUNTS (1996-97) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NUMBER XXV (CAPITAL CHARGED).

According to the Appropriation Accounts (1996-97) the reason for Excess/
Savings under the Grant Number XXV are indicated below:

<i>Capital</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> <i>(in Rupees)</i>	<i>Excess</i>		
Charged		32,791	+32,791		
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i> <i>(In lakh of Rupees)</i>	<i>Excess</i> <i>(In lakh of Rupees)</i>
1	4225-01-800-93	..	..	0.32791	+0.32791

Reason for Excess: An expenditure of ₹ 32,791 was incurred for the payment of the work done for construction of a link road to the Harijan Colony under SCP as per the direction of the Court, which caused the excess expenditure.

In the circumstances explained above, the excess of ₹ 32,791 may be recommended for regularisation as per Article 205 of the Constitution of India.

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

Note for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

SOCIAL WELFARE DEPARTMENT

APPROPRIATION ACCOUNTS (1997-98) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NUMBER XXV (CAPITAL VOTED).

According to the Appropriation Accounts (1997-98) the reason for Excess/
Savings under the Grant Number XXV are indicated below:

<i>Capital</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess</i>
₹	₹	₹	₹
Voted	21,84,17,000	25,76,82,631	+3,92,65,631
Original	19,99,17,000		
Supplementary	1,85,00,000		

Amount surrendered during the year (31st March 1998) 5000

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakhs)</i>	<i>Supplementary Grant</i>	<i>Actual Excess Expense</i>
1	4225-02-800-95	71.76	..	73.52 +1.76

Reason for excess: The actual expenditure under this head of account was ₹ 60.55 lakh. This is within the Budget Provision. Since there was no provision in the Budget for share debit there is no need to add share debit separately along with the expenditure. But while submitting the supplementary accounts share debit of ₹ 12.95 lakh added along with the expenditure. This resulted an excess expenditure of ₹ 1.76 lakh over budget provision. Even though there is no cash outflow due to adding of share debit, the expenditure exceeded considerably.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. In lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Excess Expense</i>
2	4225-02-800-95	5.00	..	10.00 +5.00

Reason for excess: Expenditure has been incurred considering the appropriation as per G.O. (P) No. 10/97/Plg. dated 21-6-1997 as ₹ 10 lakh but re-appropriation has not been moved in time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
3	4225-80-190-99	181.00	..	92.31	-88.69

Reason for savings: This scheme is Centrally Sponsored Scheme. 49% of the total Budget Provision is directly received by the KSDC for SC & ST from Government of India. Balance amount is (51%) expended by the SC Development Department. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
4	4225-80-190-96	15.00	..	..	-15

Reason for savings: Adequate proposal has not been received from KSDC for SC & ST. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
5	4225-80-190-98	19.60	..	10.00	-9.60

Reason for savings: This scheme is Centrally Sponsored Scheme. 49% of the total Budget Provision is directly received by the KSDC for SC & ST from Government of India. Balance amount is (51%) expended by the SC Development Department. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
6	4225-01-800-93	345.00	..	998.20	+653.20

Reason for excess: There was no excess expenditure under this head of account. But due to erroneous calculation of share debit the total expenditure boosted up. The actual expenditure under this head of account as per the reconciliation statement already submitted is ₹ 320.40 lakh. No share debit need be added in the absence of provision for the same in the budget. But while submitting the supplementary accounts share debit to the tune of ₹ 661.30 lakh was added at an exorbitant rate due to error. Even though there is no cash outflow the expenditure exceeded considerably. Thus according to office records the total excess is ₹ 636.70 lakh. But in the Appropriation it is stated that the total expenditure under this head of account is ₹ 998.20 against ₹ 981.70. In the circumstances the excess expenditure as specified in the Appropriation accounts may be regularised.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
7	4225-02-277-94	104.31	..	83.48	-20.83

Reason for savings: Slow progress of works during the year resulted in low expenditure. Since it was expected that full allotment can be made by the end of March, the funds could not be surrendered earlier. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
8	4225-02-277-98	80.69	..	23.90	-56.79

Reason for savings: Slow progress of works during the year resulted in low expenditure. Since it was expected that full allotment can be made by the end of March, the funds could not be surrendered earlier. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
9	4225-02-277-96	75.39	..	59.36	-16.03

Reason for savings: Slow progress of works during the year resulted in low expenditure. Since it was expected that full allotment can be made by the end of March, the funds could not be surrendered earlier. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
10	4225-02-277-93	0.30	..	2.00	+1.70

Reason for Excess: The expenditure under this Head of account is only ₹ 23,549 excluding share debit and the expenditure will become ₹ 28,588 while adding share debit. But instead of adding share debit at 21.4% it is seen from the accounts that share was added at 748.4% and the total expenditure became ₹ 2 lakh instead of ₹ 0.28 lakh. Even though no cash flow by adding share debit this resulted in huge expenditure and excess expenditure to the tune of ₹ 1.70 lakh.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
11	4235-60-800-98	53.00	..	38.71	-14.29

Reason for savings: Slow progress of works during the year resulted in low expenditure. Since it was expected that full allotment can be made by the end of March, the funds could not be surrendered earlier. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
12	4225-02-277-99	72.84	..	39.06	-33.78

Reason for savings: Slow progress of works during the year resulted in low expenditure. Since it was expected that full allotment can be made by the end of March, the funds could not be surrendered earlier. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakh)</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
13	4225-02-277-95	9.71	..	8.00	-1.71

Reason for savings: The expenditure incurred during March and actual amount required was ₹ 8 lakh only. This could not be foreseen and surrender could not be made. Hence savings.

In the circumstances explained above, the excess of ₹ 3,92,65,631 may be recommended for regularization as per Article 205 of the Constitution of India.

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

Note for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

SOCIAL WELFARE DEPARTMENT

APPROPRIATION ACCOUNTS (1998-99) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS/CHARGED APPROPRIATION UNDER GRANT NUMBER XXV
(REVENUE VOTED)

According to the Appropriation Accounts (1998-99) the reason for Excess/
Savings under the Grant Number XXV are indicated below:

<i>Revenue</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
Voted	362,05,42,000	369,93,06,570	+7,87,64,570
Original	351,10,50,000		
Supplementary	10,94,92,000		

Amount surrendered during the year (31st March 1998) 5,00,000

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
1	2235-02-102-98	3004.69	..	3836.23	+831.54

Reason for excess: Honorarium to Anganwadi Workers and Helpers has been enhanced and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
2	2235-02-102-84	56.55	..	56.21	-0.34

Reason for savings: Due to treasury restrictions savings occurred.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
3	2235-60-191-50	2175.52	..	2279.47	+103.95

Reason for excess: There is a savings of ₹ 2.25 lakh under the above head of account operated by Commissioner of Land Revenue. The excess amount of ₹ 103.95 lakh booked by the Accountant General instead of savings may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant general's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
4	2235-02-191-46	138.42	..	167.31	+28.89

Reason for excess/savings: There is no excess/savings under the above head of account jointly operated by Commissioner of Land Revenue and Director of Social Welfare. The excess amount booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
5	2235-60-191-48	3437.13	..	3121.76	-315.37

Reason for savings: There is no savings of ₹ 315.37 lakh under the above head of account operated by Labour Commissioner. The savings amount booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
6	2235-60-191-46	131.02	..	91.61	-39.41

Reason for excess: There is no savings under the above head of account jointly operated by Commissioner of Land Revenue and Labour Commissioner. The savings amount of ₹ 39.41 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
7	2235-20-191-48	472.88	..	580.48	+107.60

Reason for excess/savings: There is no excess/savings under the above head of account operated by Director of Social Welfare. The excess amount of ₹ 107.60 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
8	2225-01-800-57	4771.47	..	4702.56	-68.91

Reason for savings: The expenditure anticipated had not been actually required during the year under this Head of Account and hence the savings. Timely action to re-appropriate the probable savings is not seen initiated by the Department and lapse may be excused at this distant of time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
9	2225-03-277-99	1102.01	..	1435.90	+333.80

Reason for excess: Number of educational institutions, courses, number of eligible students for educational concessions belonging to various communities, rate of various fees were increased. The above are unforeseen at the time of preparation of the Budget Estimates for 1998-99. And also these items of expenditure were unavoidable and inevitable, could not be postponed for the ensuing years.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
10	2225-01-277-98	2365.00	..	2365.89	+0.89

Reason for excess: Number of educational institutions, courses, number of eligible students for educational concessions belonging to various communities, rate of various fees were increased. The above are unforeseen at the time of preparation of the Budget Estimates for 1998-99. And also these items of expenditure were unavoidable and inevitable, could not be postponed for the ensuing years.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
11	2225-80-800-99	355.00	..	352.77	-2.23
<i>Reason for Savings:</i> There was a shortage in the number of students who were eligible for monitory concession and hence savings.					
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
12	2225-01-191-50	1084.00	..	778.78	-305.22
<i>Reason for Savings:</i> The scheme specified under the Head of Account have been implemented and controlled by the Local Self Government Department. The amount provided under the head of account was not actually required for the programs during the year and hence the savings.					
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expenses</i>	<i>Excess</i>
13	2225-01-191-49	3177.18	..	3530.88	+353.70
<i>Reasons for Excess:</i> The scheme specified under this Head of Account have been implemented and controlled by both Scheduled Caste Development Department and the Local Self Government Department. Due to multi level implementing officers at sub officers level, proper reconciliation and report to Accountant General regarding the misclassification of expenditure could not be materialized within the specified time limit during the year. This may be the reason for the booking of excess expenditure by the Accountant General under this head of account leading to excess expenditure in the audited expenditure under this scheme.					
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
14	2225-02-191-50	135.12	..	95.40	-39.72
<i>Reason for Savings:</i> As per the records in the office of the ST Director, allotment of ₹ 39.52 lakh and 310 lakh respectively are traced out to be distributed to Village Panchayats through their district offices. The difference in final grant and expenditure figures, may be due to non-registering of Supplementary Grants or misclassification in Treasury or Accountant General's Office. There is possibility of non-reconciliation of expenditure with AG's figures. As the exact reason is practically not traceable after the lapse of 12 years the different may be excused.					

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
15	2225-02-191-49	471.07	..	483.88	+12.81

Reason for Excess: As per the records in the office of the ST Director, allotment of ₹ 39.52 lakh and 310 lakh respectively are traced out to be distributed to Village Panchayats through their district offices. The difference in final grant and expenditure figures, may be due to non-registering of Supplementary Grants or misclassification in Treasury or Accountant General's Office. There is possibility of non-reconciliation of expenditure with AG's figures. As the exact reason is practically not traceable after the lapse of 12 years the different may be excused.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
16	2225-02-800-64	252.00	165.98	426.08	+8.10

Reason for Excess: The exact reason is not traceable since in the minor head of accounts the reconciliation of expenditure with Accountant General was not seen conducted in time. Considering the lapse of 12 years the difference may be excused.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
17	2225-02-794-93	25.76	..	49.46	+23.70

Reason for Excess: The exact reason is not traceable since in the minor head of accounts the reconciliation of expenditure with Accountant General was not seen conducted in time. Considering the lapse of 12 years the difference may be excused.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
18	2225-02-277-99	231.00	0.48	205.23	-25.29

Reason for Savings: Savings was due to decrease in number of students during the year.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
19	2225-02-277-88	38.00	-23.19	14.43	-0.38

Reason for Savings: Savings was due to decrease in number of students during the year. Timely action to re-appropriate the probable savings is not seen initiated by the Department and lapse may be excused at this distance of time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
20	2225-01-277-93	155.23	..	153.06	-2.17

Reason for Savings: Variations have occurred in the pay and allowances of the staff of the postmetric hostels. The expenditure has not been reached at the level of the anticipated figures proposed in the Budget provision.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
21	2235-60-200-95	160.00	..	224.14	+64.14

Reason for Excess: Excess was due to increase in number of cases than that anticipated due to retirements/death claims.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
22	2235-60-107-99	2099.00	..	1938.55	-160.45

Reason for Savings: The actual number of beneficiaries as informed by District Collectors were taken into account while forwarding budget proposals which later on was reduced due to several reasons like death, change of station of beneficiaries subsequently.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
23	2235-02-101-99	233.28	..	156.24	-77.04

Reason for Savings: This head of account was for giving salary and other allowances. The savings occurred because DA was not sanctioned in time and because vacancies were not filled up in time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
24	2235-02-101-95	222.08	..	205.78	-16.30

Reason for Savings: Savings occurred due to drop out of students, absence of students from medical camps, duplication in the list of student for financial assistance.

In the circumstances explained above, the excess of ₹ 7,87,64,570 may be recommended for regularization as per Article 205 of the Constitution of India.

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

Note for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

SOCIAL WELFARE DEPARTMENT

APPROPRIATION ACCOUNTS (2000-01) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS/CHARGED APPROPRIATION UNDER GRANT NUMBER XXV
(REVENUE VOTED).

According to the Appropriation Accounts (2000-01) the reason for Excess/
Savings under the Grant Number XXV are indicated below:

<i>Revenue</i>	<i>Total Grant</i> (₹)	<i>Actual Expenditure</i> (₹)	<i>Excess</i> (₹)
Voted	430,34,56,000	445,00,16,697	+14,65,60,697

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
1	2225-03-277-99	958.00	..	1280.19	+322.19

Reasons for excess: Number of educational institutions, courses, number of eligible students for educational concessions belonging to various communities, rate of various fees were increased. The above are unforeseen at the time of preparation of the Budget Estimates for 2000-01. And also these items of expenditure were unavoidable and inevitable, could not be postponed for the ensuing years.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
2	2225-01-277-98	2471.84	..	2661.56	+189.72

Reasons for excess: Number of educational institutions, courses, number of eligible students for educational concessions belonging to various communities, rate of various fees were increased. The above are unforeseen at the time of preparation of the Budget Estimates for 2000-01. And also these items of expenditure were unavoidable and inevitable, could not be postponed for the ensuing years.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
3	2225-01-001-98	552.92	..	629.65	+76.73

Reasons for Excess: Excess was due to the increase in the pay and allowances of the employees and office expenses of 14 District Development Officers and 144 SC Development Offices which could not be postponed, being unavoidable and inevitable.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
4	2225-01-800-57	7334.28	..	6353.00	-981.28

Reasons for Savings: An amount of ₹ 5,629.11 lakh has been set apart for SC Development Department and ₹ 5,441.85 has been expended and balance amount surrendered.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
5	2225-01-277-99	885.26	..	839.41	-45.85

Reasons for Savings: There was a shortage in the number of students who were eligible for lump sum grant and monthly stipend. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
6	2225-01-277-94	275.37	..	196.28	-79.09

Reasons for Savings: Savings occurred in the provision of the pay and allowance of the employees. Expenditure had not reached the anticipated level of figures proposed in the Budget proposal.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
7	2225-01-277-91	81.64	..	28.8	-52.84

Reasons for Savings: Savings occurred in the provision of the pay and allowance of the employees. Expenditure had not reached the anticipated level of figures proposed in the Budget proposal.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
8	2225-01-800-99	194.34	..	145.78	-48.56

Reasons for Savings: Re-appropriation was sought for meeting additional expenditure towards service stamps, raw materials etc. But the expenditure for raw materials had not reached the expected level, and hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
9	2225-01-277-83	28.24	..	29.34	+1.10

Reasons for Excess: The rate of mess allowance for the inmates of the sports hostel increased during the year and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
10	2225-03-277-98	234.19	..	213.65	-20.54

Reasons for Savings: There was a shortage in the number of students who were eligible for lump sum grant and monthly stipend. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
11	2225-01-800-98	32.69	..	8.99	-23.7

Reasons for Savings: Training and other activities suggested under the scheme has not been effectively implemented due to the delay in getting sanctions for the proposals in time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
12	2225-01-800-97	36.86	..	15.37	-21.49

Reasons for Savings: Purchase and other items comprised under the scheme has not been implemented effectively in time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
13	2225-01-793-99	750.00	..	987.03	+237.03

Reason for Excess : The details of expenditure and reconciliation work has to be done and furnished from various sub-offices of Scheduled Caste Directorate. Proper reconciliation and report to Accountant General regarding the misclassification of expenditure within the specified time limit could not be materialized during the year. This may be the reason for booking of the excess expenditure by the Accountant General under this head of account.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
14	2225-01-191-50	274.38	..	250.29	-24.09

Reason for Savings: The Schemes specified under the head of account have been implemented and controlled by the Local Self Government Department. The provision under above head of account was not actually required for the year. Timely action to re-appropriate the probable savings is not seen initiated by the Department and lapse may be excused at this distant of time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
15	2225-01-191-49	929.25	..	875.48	-53.77

Reason for Savings: The Schemes specified under the head of account have been implemented and controlled by the Local Self Government Department. The provision under above head of account was not actually required for the year. Timely action to re-appropriate the probable savings is not seen initiated by the Department and lapse may be excused at this distant of time.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
16	2225-02-191-50	65.45	..	85.40	+19.95

Reason for Excess : Final Grant booked by the Accountant General and registered by the Director of Scheduled Caste Department varies sizably. As proper reconciliation was not done at that time the exact reason for difference is not traceable. Either non-registering of Supplementary Grants or misclassification in treasury or Accountant General's Office may also be the reasons. As tracing the exact reason for difference after the lapse of 11 years is not practical, the difference may kindly be excused.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
17	2225-02-191-49	80.63	..	89.78	+9.15

Reason for Excess : Final Grant booked by the Accountant General and registered by the Director of Scheduled Caste Department varies sizably. As proper reconciliation was not done at that time the exact reason for difference is not traceable. Either non-registering of Supplementary Grants or misclassification in treasury or Accountant General's Office may also be the reasons. As tracing the exact reason for difference after the lapse of 11 years is not practical, the difference may kindly be excused.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
18	2225-02-800-64	419.66	..	179.06	-240.60

Reason for Savings: General Election to the Legislative Assembly was during 2000-2001. Savings may be due to paucity of funds and treasury ban. The lapse on the part of the Department in taking timely action may be excused.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
19	2235-02-102-75	2061.57	..	2062.75	+0.18

Reason for Excess: Certain expenditure could not be anticipated had to be expended during the fag end of the Financial Year and hence excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
20	2235-02-102-84	52.00	..	51.54	-0.46

Reason for Savings: Savings occurred due to Treasury restrictions.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
21	2235-02-102-98	4692.50	..	4466.94	-225.56

Reason for Savings: Re-allocation of funds to the World Bank Project III for the purchase of 31 vehicles (₹ 111 lakh) and expenditure on other charges (₹ 111 lakh) was erroneously included under this head of account instead of under 102-75.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
22	2235-60-200-79	11.99	..	11.90	-0.09

Reason for Savings: The sanctioned regular post of Driver has not been filled up and hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
23	2235-02-001-96	3.01	..	3.001	-0.01

Reason for Savings: Savings under the Head of Account is only ₹ 590. Hence the actual expenditure may be considered as ₹ 3.01 lakh.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
24	2235-02-102-89	19.51	..	6.43	-13.08

Reason for Savings: Due to non-filling of certain vacant posts savings occurred.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
25	2235-02-104-91	33.15	..	31.76	-1.39

Reason for Savings: Due to non-filling of certain vacant posts savings occurred.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
26	2235-60-191-50	6978.03	..	10,273.77	+3,295.74

Reason for Excess : Government decision to clear a portion of arrears in respect of Agricultural Worker's Pension, which was long pending and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
27	2235-02-191-50	1686.52	..	1891.49	+204.97

Reason for Excess : As per the registers of the Directorate of Social Welfare there is a savings of ₹ 330.21 lakh in the above head of account which is jointly operated by Commissioner of Land Revenue and Director of Social Welfare. The excess amount of ₹ 204.97 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
28	2235-60-191-47	718.83	..	707.92	-10.91

Reason for Savings: As per the registers of the Directorate of Social Welfare there is a savings of ₹ 3.89 lakh in the above head of account which is jointly operated by Commissioner of Land Revenue and Labour. The savings amount of ₹ 10.91 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
29	2235-60-191-46	226.88	..	226.53	-0.35

Reason for savings : As per the registers of the Directorate of Social Welfare there is a savings of ₹ 7.08 lakh in the above head of account which is jointly operated by Commissioner of Land Revenue and Commissioner of Labour. The savings amount of ₹ 0.35 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
30	2235-02-191-46	136.99	..	141.61	+4.62

Reason for excess: As per the registers of the Directorate of Social Welfare there is a savings of ₹ 5.15 lakh in the above head of account which is jointly operated by Commissioner of Land Revenue and Director of Social Welfare. The savings amount of ₹ 4.62 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
31	2235-02-191-48	175.29	..	142.49	-32.80

Reason for savings : As per the registers of the Directorate of Social Welfare there is no excess/savings in the above head of account which is operated by Director of Social Welfare. The savings amount of ₹ 32.80 lakh booked by the Accountant General may be due to misclassification of accounts. It is presumed that reconciliation of accounts with Accountant General's figure was not taken up within the time limit within the close of Accountant General's accounts.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
32	2235-60-107-99	2541.01	..	2375.68	-165.33

Reason for savings : Number of beneficiaries of pension for Freedom Fighters were reduced due to death, change of station etc. and hence savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
33	2235-02-101-99	247.97	..	196.31	-51.66

Reason for savings: Savings occurred in the provision of the pay and allowance of the employees. Expenditure had not reached the anticipated level of figures proposed in the Budget proposal due to non-filling of vacancies and non-sanctioning of DA.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Savings</i>
34	2235-02-101-95	300.00	..	261.87	-38.13

Reason for savings: Funds provided under this head of account for salary and for conducting medical camps for disabled students. Non-filling of vacancies and absence of students in camps resulted in savings.

In the circumstances explained above, the excess of ₹ 14,65,60,697 may be recommended for regularization as per Article 205 of the Constitution of India.

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

PRO FORMA

Notes for Regularisation of Excess Expenditure

GOVERNMENT OF KERALA

DISASTER MANAGEMENT (REVENUE-K) DEPARTMENT

APPROPRIATION ACCOUNTS (1995-96) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NUMBER XXVI—RELIEF ON ACCOUNT
OF NATURAL CALAMITIES (REVENUE)

<i>Major Heads</i>	<i>Total Grant or appropriation (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
2245-Relief on account of natural calamities			
Revenue			
Original	62,00,00,000	108,06,00,000	+21,12,10,533
Supplementary	46,06,00,000		
Amount surrendered during the year (30 th March 1996)			4,89,29,000

The total Grant under the Major Head of Account 2245—Relief on account of Natural Calamities during 1995-96 was ₹ 108,06,00,000 and the actual expenditure was ₹ 129,18,10,533. The expenditure exceeded the grant by ₹ 21,12,10,533. In March 1996 Government of India's contribution to the Calamity Relief Fund for the first and second quarter of 1996-97 amounting to ₹ 2077.50 lakh was obtained in advance, towards relief necessitated by natural calamities during 1995-96. This amount together with State contribution of ₹ 692.50 lakh was transferred to the fund by account adjustment in accordance with the Rules of the scheme causing the excess, as there was no budget provision to cover this transfer. Excess occurred mainly under:—

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expense</i>	<i>Excess</i>
1	2245-05-101-99	31,00,00,000	21,29,00,000	79,99,00,000	+27,70,00,000

Reason for Excess: Under the Calamity Relief Fund Scheme ₹ 5229 lakh were provided during the year under the head of account 2245-05-101-99 for transfer to the Calamity Relief Fund. In March 1996, Government of India's contribution to the fund for the 1st and 2nd quarter of 1996-97 amounting to ₹ 2077.50 lakh was obtained in advance towards relief necessitated by natural calamities during 1995-96. This amount together with State contribution of ₹ 692.50 lakh was transferred to Calamity Relief Fund without budget provision to cover this transfer. Hence there was an excess expenditure of ₹ 2770 lakh under the head of account 2245-05-101-99. As the actual expenditure on natural calamities during 1995-96 was ₹ 4571.11 lakh and the available provision was ₹ 5229 lakh an amount of ₹ 657.89 lakh was available as savings under the above head of account as on 31st March 1996. This results in final excess of ₹ 2112.11 lakh under the Major head of Account 2245—Relief on account of Natural Calamities.

Since the first installment of Calamity Relief Fund to the tune of ₹ 2770 lakh (including Central and State Share) for the year 1996-97 was received during March 1996 and the final SDG for the year 1995-96 was over, this amount could not be provided in the budget before 31-3-1996. This amount has been provided in the budget during the year 1996-97 under the head of account 2245—Relief on Account of Natural Calamities-05 Calamity Relief Fund-101 Transfer to Reserve Fund Deposit Accounts-99 Transfer to Reserve Fund Deposit Accounts-Calamity Relief Fund. Since CRF is used for primarily for relief post calamity, the district authorities carry out relief work and pay subsequently, e.g. setting up calamity shelters, free ration, urgent repair of roads and other infrastructure, etc.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakh of Rupees)</i>	<i>Excess+ Savings -</i>
2	2245-05-101-99		165.51	+165.51
3	2245-05-102-99		21.97	+21.97

Reason for excess: The major head of account 2245 relates to relief on account of natural calamities such as drought, flood, cyclone etc. The natural and quantum of damage to life, property, houses, agricultural crops and infrastructure cannot be anticipated on permanent basis. Hence the corpus of the Calamity Relief Fund for each year is allocated in various sub heads taking into account of the requirements under various sectors in the previous years. Hence in some cases expenditure will incur under the head of accounts where there is no budget provision. Hence re-appropriation of funds within the grant is also become necessary. Re-appropriations are effected with the prior approval of the Finance Department. It has been ensured that the total allotment/expenditure have not exceeded the budget provision since there was sufficient savings under other head of accounts.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Grant</i>	<i>Actual Expenditure (In lakh of Rupees)</i>	<i>Excess + Savings -</i>
1	2245-02-107-99	94.07	40.91	-53.16
2	2245-02-113-99	364.92	326.44	-38.48
3	2245-02-101-95	344.79	260.56	-84.23
4	2245-02-114-99	75.96	46.10	-29.86

Reason for savings: During natural calamities funds are released to the District Collectors in advance before assessing the actual loss/damage and requirement. This is to ensure that the relief activities consequent on calamities are not disturbed due to shortage of funds and when the actual losses are assessed

the funds allotted may be insufficient/surplus resulting in excess/savings. The actual requirements under the above head of accounts were less than that anticipated and this resulted in savings of ₹ 2,05,73,000. Further the savings at the end of the financial year has been surrendered and resumed for utilization in the next year.

In the circumstances explained above the excess of ₹ 21,12,10,533 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.

Notes for Regularisation of Excess

GOVERNMENT OF KERALA

REVENUE DEPARTMENT

APPROPRIATION ACCOUNTS (2001-02) REGULARISATION OF EXCESS
OVER VOTED GRANTS/APPROPRIATION UNDER
GRANT NUMBER XI (REVENUE VOTED SECTION)

According to the Appropriation Accounts (2001-02) the reason for Excess/
Savings under the Grant Number XI are indicated below:

<i>Revenue Voted</i>	<i>Total Grant or Appropriation (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>(+) Excess (-) Savings (₹)</i>
(1)	(2)	(3)	(4)
Original	109,80,30,000	129,15,89,472	(+) 19,35,59,472
Amount Surrendered during the year (30 th March, 2002)			24,28,000

Excess/Savings occurred mainly under: The following Head of Accounts are
shown below:—

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
1	“2047-00-103-93” Original grant 3375.00 Re-appropriation 471.58	38,46.58	68,83.74	(+) 30,37.16

Reason for Excess : Though there was an additional authorization sanctioned for ₹ 3500 lakh, only ₹ 471.58 lakh could be regularized by re-appropriation. The balance amount of additional authorization could not be regularized in the final batch of

supplementary demand for grant 2001-02 due to the employees strike spanning over a number of days during the fag end of the financial year in which the majority of employees had taken part.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
2	“2053-00-093-97” Original grant 178.75 Resumption 0.52 (-)	1,78.23	1,97.98	(+) 19.75

Reason for Excess: There was an Excess Expenditure of ₹ 19.75 lakh over the Original Grant of ₹ 17,823, ₹ 52,000 was re-appropriate under the Non-Salary Grant Portion. The Excess Expenditure occurred under 01—Salaries, mainly due to insufficient Budgetary Provision resulting erroneous assessment of sanctioned strength.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
3	“2053-00-094-99” Original grant 3284.42 Resumption 13.90 (-)	32,70.52	27,29.06	(-) 5,41.46

Reason for Excess/Savings: Savings resulted under 01-Salaries as many posts remained vacant throughout the financial year and due to treating the period of strike by Government Employees during 2002, throughout the State, for 32 days as dies-non.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
4	“2053-00-093-99” Original grant 25,35.27 Remission (-)37.61	24,97.66	21,78.29	(-) 3,19.37

Reason for Excess/Savings: Savings resulted under 01-Salaries are many posts remained vacant through out the financial year and due to treating the period of strike by Government Employees during 2002, through out the State, for 32 days as dies-non.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
5	“2053-00-800-99” Original grant 300.00 Resumption (-) 300.00	..	3.00	(+) 3.00

Reason for Excess: Final Excess was reportedly due to clearing of pending bills in favour of M/s. Keltron by the District Collector, Ernakulam.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
6	“2053-00-094-80” Original grant 62.93 Resumption (-) 62.93	..	..	..

Reason for Excess: Nil

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense</i> <i>(In lakh of Rupees)</i>	<i>Excess/Savings</i>
(1)	(2)	(3)	(4)	(5)
7	“2053-00-094-98” Original grant 129.81 Resumption (-) 1.30	1,28.51	77.56	- 50.95

Reason for Excess/Savings: Savings resulted under 01-Salaries as many posts remained vacant through out the Financial year and due to treating the period of strike by Government Employees during 2002, throughout the State, for 32 days as dies-non.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense</i> <i>(In lakh of Rupees)</i>	<i>Excess/Savings</i>
(1)	(2)	(3)	(4)	(5)
8	“2053-00-094-97” Original grant 1,10.75 Resumption (-)0.66	1,10.09	71.91	(-) 38.18

Reason for Excess/Savings: Savings resulted under 01-Salaries as many posts remained vacant through out the Financial year and due to treating the period of strike by Government Employees during 2002, throughout the State, for 32 days as dies-non.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
9	“2250-00-102-99” Original grant 1,15.69 Resumption (-) 24.18	91.51	89.64	(-) 1.87

Reason for Excess/Savings: Newly recruited candidates were not given DA during the period. Almost all the employees of HR & CE (Admn.) Department went on strike thereby effecting dies-non during the month of February, 2002. All these factors resulted in a saving of ₹ 1.87 lakh in the head “2250-102-99-salaries” of erstwhile HR&CE (Admn.) Department. The said department was abolished with effect from 2-10-2008 consequent on the formation of Malabar Devaswom Board (Act 31 of 2008).

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense (In lakh of Rupees)</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
10	“2053-00-94-82” Original grant 61.78 Resumption (-) 0.33	61.45	38.83	(-) 22.62

Reason for Excess/Savings: Savings resulted under 01-Salaries as many posts remained vacant through out the financial year and due to treating the period of strike by Government Employees during 2002, through out the State, for 32 days as dies-non.

In the circumstances, explained above, the excess of ₹ 19,35,59,472 may be recommended for regularisation as per Article 205 of the Constitution of India.

Certified that 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

GOVERNMENT OF KERALA

REVENUE DEPARTMENT

APPROPRIATION ACCOUNTS (2003-04) REGULARISATION OF EXCESS
OVER VOTED GRANTS/APPROPRIATION UNDER GRANT
NUMBER XI (REVENUE VOTED SECTION).

According to the Appropriation Accounts (2003-04) the reason for Excess/
Savings under the Grant Number XI are indicated below:

	<i>Revenue Voted</i>	<i>Total Grant or Appropriation</i>	<i>Actual Expenditure (In thousands of Rupees)</i>	<i>(+) Excess (-) Savings</i>
	(1)	(2)	(3)	(4)
Original	1,12,89,31	1,25,47,07	1,29,58,30	(+) 4,11,23
Supplementary	12,57,76			
Amount Surrendered during the year (31 st March, 2004)		..	..	Nil

Excess/Savings occurred mainly under : The following Head of Accounts are
shown below:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakh of Rupees)</i>	<i>Actual Expense</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
1	“2053-00-094-99”	29,67.45	32,47.42	(+) 2,79.97
	Original grant	29,38.06		
	Supplementary	38.00		
	Resumption	(-) 8.61		

Reason for Excess: As per G.O. (P) No. 669/2003/Fin. dated 20-12-2003 and
G.O. (P) No. 226/2003/Fin. dated 21-4-2003, Arrears of DA
from 1-7-2000 onwards was allowed raising DA from 38%
to 49%, the Excess Expenditure of ₹ 279.97 lakh occurred
under 01-Salaries during the year 2003-04 due to the above
mentioned reason.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense</i>	<i>Excess/Savings</i>
<i>(In lakh of Rupees)</i>				
(1)	(2)	(3)	(4)	(5)
2	“2053-00-093-99”	24,76.30	26,28.49	(+) 1,52.19
	Original grant	23,03.49		
	Supplementary	72.00		
	Re-appropriation	1,00.81		

Reason for Excess: A final Excess of ₹ 152.19 lakh occurred under 01-salaries mainly due to enhancement of DA from 38% to 49%, as per G.O. (P) No. 669/2003/Fin. dated 20-12-2003 and G.O. (P) No. 226/2003/Fin. dated 21-4-2003, during 2003-04.

<i>Sl. No</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense</i>	<i>Excess/Savings</i>
<i>(In lakh of Rupees)</i>				
(1)	(2)	(3)	(4)	(5)
3	“2053-00-093-97”	102.90	1,11.29	(+) 8.39
	Original grant	1,63.04		
	Resumption	(-) 60.14		

Reason for Excess: Due to enhancement of DA with retrospective effect from DA from 38% to 49% as per G.O. (P) No. 669/2003/Fin. dated 20-12-2003 and G.O. (P) No. 226/2003/Fin. dated 21-4-2003, during 2003-04, expenditure under 01-salaries exceeded the Budgetary Allocation by ₹ 8.39 lakh.

<i>Sl. No</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expense</i>	<i>Excess/Savings</i>
<i>(In lakh of Rupees)</i>				
(1)	(2)	(3)	(4)	(5)
4	“2053-00-800-96”	10.00	..	-10.00
	Supplementary	30.00		
	Resumption	(-) 20.00		

Reason for Excess/Savings: ₹ 30 lakh was the Total Grant out of which ₹ 20 lakh was resumed by the Government. But, since the tender for the construction of the “Smrithimandapam” could not be completed before 31-3-2004, ₹ 10 lakh could not be spent. Since, the amount was not surrendered ₹ 10 lakh resulted as savings. ₹ 10 lakh was not surrendered by District Collector, Kottayam, till 31-4-2004 in the hope that expenditure may be incurred which eventually did not materialise due to the above mentioned reason.

In the circumstances, explained above, the Excess of ₹ 4,11,23,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

Certified that 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

GOVERNMENT OF KERALA

REVENUE DEPARTMENT

APPROPRIATION ACCOUNTS (2009-10) REGULARISATION OF EXCESS OVER CHARGED
GRANTS/APPROPRIATION UNDER GRANT NUMBER XI—DISTRICT ADMINISTRATION
AND MISCELLANEOUS (REVENUE CHARGED SECTION)

According to the Appropriation Accounts (2009-10) the reason for Excess/
Savings under the Grant Number XI are indicated below:

	<i>Revenue Charged (in thousands of rupees)</i>	<i>Total Grant or Appropriation (in thousands of rupees)</i>	<i>Actual Expenditure (in thousands of rupees)</i>	<i>(+) Excess (-) Savings (₹)</i>
	(1)	(2)	(3)	(4)
Original	1,02,40	1,02,88	1,04,50	(+) 1.62
Supplementary	48			
Amount surrendered during the year		..	..	Nil

Excess occurred mainly under the following Heads of Account:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess/ Savings</i>
(1)	(2)	(3)	(4)	(5)
1	“2053-00-093-99” (NP-Charged)	2.48	2.73	(+)0.25
	Original Grant	2.00		
	Re-appropriation	(+)0.48		

Reason for Excess : The expenditure incurred for the payment of cost to the Supreme Court Legal Service Authority in compliance with the judgment of the Hon’ble Supreme Court in SLP-CC. No. 13065/09. As per G.O. (Rt.) 1123/2010/Fin. dated 10-2-2010, the Government sanctioned ₹ 25,000 to District Collector, Alappuzha as Additional Authorization with direction to regularize through SDG. Since the last date of submission of the proposal of the Final Batch of SDG was 2-1-2010, it could not be included in the proposal.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/ Savings
(1)	(2)	(3)	(4)	(5)
2	“2053-00-094-99” (NP-Charged) Original Grant – 0.40 Re-appropriation - 0	0.40	1.7664	(+) 1.3664

Reason for Excess: The expenditure incurred for the satisfaction of the decree in OS/228/95 of Sub Court, Kollam, which was in pursuance of the judgment dated 4-12-2007 in WP(c) No. 10964/07 (E) of the High Court of Kerala. As per G.O. (Rt.) No. 3909/2009/RD dated 23-10-2009, the Government accorded sanction to the District Collector, Kollam to deposit the decretal amount of ₹ 1,76,640 by meeting the expenditure from the Head of Account 2053-00-094-99-34 (charged). The budget provision under this Head of Account was ₹ 40,000 only. But considering the urgency of situation and to avoid contempt of court proceedings, the District Collector, Kollam drew the decretal amount.

In the circumstances, explained above, the excess of ₹ 1,61,640 lakh may be recommended for regularisation as per Article 205 of the Constitution of India.

Certified that 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****LOCAL SELF GOVERNMENT DEPARTMENT****APPROPRIATION ACCOUNTS (2003-04) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NUMBER XLIII (REVENUE SECTION)**

According to the Appropriation Accounts (2003-04) the reason for Excess under the Grant Number XLIII.

Compensation and Assignment (All voted)

		<i>Total Grant</i>	<i>Actual Expenditure (in thousand of Rupees)</i>	<i>Excess(+) Saving(-)</i>	
Major Head					
3604 – Compensation and Assignments (to Local Bodies and Panchayat Raj Institutions)					
Revenue					
Original	70,54,00	70,54,00	73,18,00	+2,64,00	
Amount surrendered during the year				Nil	
Excess occurred mainly under:—					
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant ₹</i>	<i>Supplementary Grant ₹</i>	<i>Actual Expense ₹</i>	<i>Excess ₹</i>
1	3604-00-106-99	14.93 crore 70,54,00,000		2.64 crore 73,18,00,000	2.64 crore
					(+)12,64,00,000

During 2003-04, an excess expenditure of ₹ 2,64,00,000 occurred under 3604-00-106-Taxes on Vehicles-99 Compensation to Local Bodies. The reason for the excess expenditure for ₹ 2,64,00,000 incurred by the Secretary, Cochin Corporation and remedial measures taken to rectify the same are as detailed below:

As per G.O. (Rt.) No. 119/2004/Trans. dated 27-3-2004 of Transport Department, an amount of ₹ 70.54 crore had been sanctioned as vehicle tax

compensation to Director of Panchayats, Director of Urban Affairs, Corporation of Thiruvananthapuram, Kochi, Kozhikode, Guruvayoor Township and Kannur Cantonment. Accordingly, the Director of Urban Affairs drew an amount of ₹ 14.93 lakh on 31-3-2004 towards the share of vehicle Tax Compensation to Urban Local Bodies including ₹ 2.64 crore meant for Cochin Corporation from the Sub Treasury, Vellayambalam, Thiruvananthapuram. As the Government Order dated 27-3-2004 was received by the Kochi Corporation only on 30-3-2004 and it was not clear from the order whether the Director of Urban Affairs will withdraw the allotment to the Corporations, the Secretary, Kochi Corporation prepared the bill and drew an amount of ₹ 2.64 crore from District Treasury, Ernakulam on 31-3-2004 by credit to the PD account of the Corporation, fearing that the amount will get lapsed if it was not cashed before 1-4-2004. The excess expenditure has thus occurred due to the double drawal of sanctioned amount.

Even though, Government have instructed the Secretary, Kochi Corporation to refund immediately the excess amount drawn for ₹ 2.64 crore to the Treasury, due to the lack of sufficient fund, the corporation could not comply the Government direction. Hence as per G.O. (Ms.) 326/2004/LSGD dated 6-12-2004, Government authorized Director of Urban Affairs to deduct ₹ 2.64 crore from the General Purpose Grant allotted in 2004-05 and to remit it in the Treasury. Accordingly, ₹ 2.64 crore had been withdrawn from the head of account 2217-80-800-87 (Non plan) and paid at Vellayambalam Treasury vide chalan No. 491 dated 10-1-2005 to the head of account 3604-00-106-99. The Director of Urban Affairs had also submitted the original chalan to the Accountant General vide his letter No. C2.5809/2004 dated 30-6-2005 and strict instruction had been given to the Secretary, Kochi Corporation against the recurrence of such circumstances in future.

In the circumstances explained above the excess of ₹ 2.64 crore may be recommended for regularisation as per Article 205 of the Constitution of India.

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

GOVERNMENT OF KERALA

HOME (E) DEPARTMENT

APPROPRIATION ACCOUNTS (2008-09) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS/CHARGED APPROPRIATION UNDER
GRANT NUMBER XII (REVENUE SECTION).

According to the Appropriation Accounts (2008-09) the reasons for Excess Under Grant No. XII are indicated below:

<i>Grant No.</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
Revenue (Voted)			
O. 959,60,10,000	959,92,14,000	960,20,51,441	(+ 28,37,441
S. 32,04,000			

Amount surrendered during the year (31st March 2009) ₹ 4,55,75,000

Excess occurred mainly under:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
(1)	(2)	(3)	(4)	(5)
1	2055-00-109-99			
	O.	662,57,13,000	705,73,61,000	706,08,65,164 (+ 35,04,164
	S.	2,000		
	R.	43,16,46,000		

Reason for Excess: The excess expenditure was occurred under Salaries, Pay, Dearness Allowance and HRA. This was because of the filling up of vacant posts and enhancement of DA rates. Compared to the total grant and total expenditure under the head, the excess occurred is nominal. The excess expenditure could not be anticipated during the fixation of final grant. In the circumstances the excess of ₹ 35,04,164 may be recommended for regularisation as per Article 205 of the Constitution of India.

Sl. No.	Head of Account	Total Grant (₹)	Actual Expenditure (₹)	Excess (₹)
2	2055-00-101-99			
	O.	26,58,98,000	24,84,50,000	30,16,16,000 (+) 5,31,66,000
	S.	0		
	R.	(-) 1,74,48,000		

Reason for Excess : The excess expenditure was occurred mainly under Salaries, Pay, DA, HRA and OA. This was because of the filling up of vacant posts, enhancement of DA rates, drawal/merging of DA arrears and drawal of pay and allowances including DA arrears by retired Gazetted Officers from different treasuries after pre-check by Accountant General. The excess could not be anticipated during the fixation of final grant. In the circumstances the excess of ₹ 5,31,66,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

Sl. No.	Head of Account	Total Grant (₹)	Actual Expenditure (₹)	Excess (₹)
3	2055-00-101-98			
	O.	25,39,94,000	29,34,44,000	27,36,00,000 (-) 1,98,44,000
	S.	0		
	R.	3,94,50,000		

Reason for Savings : The savings occurred mainly under Pay, DA, HRA and Other Allowances because several posts remained unfilled and due to the delay in merging DA arrears to PF. The savings could not be anticipated while the final grant was fixed and this came to notice after the financial year and hence could not be surrendered. In the circumstances the savings of ₹ 1,98,44,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

Sl. No.	Head of Account	Total Grant (₹)	Actual Expenditure (₹)	Excess (₹)
4	2055-00-104-99			
	O.	1,29,60,04,000	93,63,90,000	93,16,45,000 (-) 47,45,000
	S.	0		
	R.	35,96,14,000		

Reason for Savings: The savings occurred under Salaries, DA, HRA and Other Allowances due to the delay in merging DA arrears to PF and delay in drawing Uniform Allowance to Men. Considering the amount of total grant and total expenditure, the savings is nominal. The savings could not be anticipated before finalizing grant was fixed and hence missed to surrendered during the financial year. In the circumstances the savings of ₹ 47,45,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

Sl. No.	Head of Account	Total Grant (₹)	Actual Expenditure (₹)	Excess (₹)
5	2055-00-115-99			
	O.	32,00,00,000	28,48,08,000	28,49,01,000 (+) 93,000
	S.	0		
	R.	(-) 3,51,92,000		

Reason for Excess: The total grant allocated for 2008-09 under the above head of account ₹ 28,48,08,000. In addition to the above, ₹ 1,20,391 had been provided by MHA through material adjustment (copy enclosed). Meanwhile ₹ 65,07,186 had been drawn as advance for the purchase of one number TATA Safari Bullet Proof Car from M/s. TATA Motors and after the purchase was made, an amount of ₹ 25,778 was refunded by M/s. TATA Motors Ltd. as balance amount. This amount had been remitted to the Treasury under the head of account '2055-Police-115-99-MoPF Central Share-911-ROP' during 2008-09. Hence no excess expenditure as per the office records of DGP, Kerala.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i> (₹)	<i>Actual Expenditure</i> (₹)	<i>Excess</i> (₹)
6	2055-00-003-98			
	O.	13,37,36,000		
	S.	0	10,55,47,000	(+) 18,46,000
	R.	(-2,81,89,000)		

Reason for Excess: The excess expenditure was occurred under Salaries Pay, DA, HRA and other Allowances. This was because of the filling up of vacant posts and merging of DA arrears to PF. This could not be anticipated in time and missed to regularise by the end of the financial year. In the circumstances the excess of ₹ 18,46,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i> (₹)	<i>Actual Expenditure</i> (₹)	<i>Excess</i> (₹)
7.	2055-00-114-98			
	O.	5,88,42,000		
	S.	0	4,78,08,000	(-) 62,62,000
	R.	1,10,34,000		

Reason for Savings: The savings occurred under Salaries, Pay, DA, HRA and other Allowances because certain posts remained unfilled in the unit during 2008-09. The savings cannot be anticipated in time and hence failed to surrender during the financial year. In the circumstances the savings of ₹ 62,62,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i> (₹)	<i>Actual Expenditure</i> (₹)	<i>Excess</i> (₹)
8	2055-00-114-99			
	O.	17,23,19,000		
	S.	0	15,34,03,000	(+) 18,74,000
	R.	(-1,89,16,000)		

Reason for Excess: The excess expenditure was occurred under Salaries, Pay, HRA and other Allowances because of the filing up vacant posts during 2008-09. This additional expenditure was noticed after finalization of the grant and hence could not be regularised during the financial year. In the circumstances the excess of ₹ 18,74,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i> (₹)	<i>Actual Expenditure</i> (₹)	<i>Excess</i> (₹)
9	2055-00-101-96			
	O.	5,58,77,000		
	S.	0	5,69,37,000	(-) 75,67,000
	R.	10,60,000		

Reason for Savings: The savings occurred under the heads Pay, DA, HRA and other Allowances because certain posts remained unfilled in the unit during the year. This was noticed after fixation of final grant and hence failed to surrender in time. In the circumstances the savings of ₹ 75,67,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
10	2055-00-003-99			
	O.	3,16,77,000	2,40,31,000	2,76,47,000 (+) 36,16,000
	S.	0		
	R.	(-)76,46,000		

Reason for Excess : The excess was occurred under the head Salaries Pay, DA, HRA because of the enhancement of DA rates and merging of DA arrears to PF and filling up the vacant posts during the year. This excess could not be anticipated in time and hence failed to regularise during the year. In the circumstances the excess of ₹ 36,16,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
11	2055-00-116-99			
	O.	2,03,14,000		
	S.	0	1,22,65,000	1,81,84,000 (+) 59,19,000
	R.	(-)80,49,000		

Reason for Excess : The excess was occurred under the head Salaries, Pay, DA, HRA and other Allowances because of the filing up certain vacant posts during the year. The excess came to notice after the final grant was fixed and hence failed to regularise within the financial year. In the circumstances the excess of ₹ 59,19,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Savings (₹)</i>
12	2055-00-112-99			
	O.	1,11,86,000		
	S.	0	92,97,000	91,45,000
	R.	18,89,000		(-) 1,52,000

Reason for Savings : The savings occurred under Pay and DA because there were certain vacancies occurred in the unit during 2008-09. In the circumstances the savings of ₹ 1,52,000 may be recommended for regularisation as per Article 205 of the Constitution of India.

APPROPRIATION ACCOUNTS (2008-09) REGULARISATION OF EXCESS OVER VOTED
GRANTS UNDER GRANT NO. XII (CAPITAL SECTION)

According to the Appropriation Accounts (2008-09) the reasons for Excess Expenditure under Grant No. XII are indicated below:

<i>Grant No.</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
Police			
Capital (Voted)	27,08,000	46,94,814	(+ 19,86,814
O.	10,01,000		
S.	17,07,000		

Excess occurred mainly under:

<i>Head of Account</i>	<i>Total Grant (₹)</i>	<i>Actual Expenditure (₹)</i>	<i>Excess (₹)</i>
Capital (Voted)			
4055-00-207-97			
State Police	13,97,000	33,85,430	(+ 19,88,430
Other Buildings			
S.	13,97,000		

Reason for Excess: The excess expenditure to the tune of ₹ 19,88,430 was occurred due to the payment of pending bill for the work of construction of a building for Dy.S.P. office, Pathanamthitta according to the seniority.

Since this is an inevitable payment, the excess was incurred. In the circumstances the excess of ₹ 19,88,430 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”.

No. S-11027/Polnet Funds (2nd INSTT)/2003-FP

GOVERNMENT OF INDIA

MINISTRY OF HOME AFFAIRS

Jaisalmer House, 26,
Mansingh Road,
New Delhi-110 011
Dated, January, 2009.

To

The Pay and Accounts Officer,
Directorate of Co-ordination Police Wireless,
Block No. 9, CGO Complex, Lodhi Road, New Delhi-110 003.

Subject:—Sanction of expenditure for a dedicated Satellite based integrated Police Communication Network (POLNET) for Police and Para-Military Forces.

Sir,

I am directed to refer to this Ministry sanction order of even number dated 23rd December 2003 and 30th March 2004 on the above mentioned subject and to revise the same as under:

“Please read as ₹ 26,54,79,432 (Rupees Twenty Six crore Fifty Four lakh Seventy Nine Thousand Four Hundred and Thirty Two only) against ₹ 27,42,16,689.00.

2. The State-wise allocation of this amount is given at annexure-A”.

3. The other terms and conditions of sanction order dated 23rd December, 2003 & 30th March, 2003 shall remain the same.

4. This issues with the approval of IFD vide order No. 18147..... dated 26-12-2008.

R. S. SHARMA,
Director (PMR).

Copy to:

1. Chief Controller of Accounts, MHA, New Delhi.
2. Accountant General of all States/UTs.

3. Home Secretary/Director General of Police all above States.
4. AFA, Fin-IV, MHA, North Block, New Delhi.
5. JS(PM), MHA.
6. Director, DCPW, New Delhi.
7. DDG (Proc.), MHA.
8. Ministry of Finance, Dept. of Expenditure FA II(A) Branch, North Block, New Delhi.
9. Under Secretary, PM-I Section, MHA for necessary budget control under scheme (MH 3601 and 7601).
10. Sr. A.O. (State Loans), Pr. AO (A/CS), C-I Hutments Dalhousie Road, New Delhi.
11. Accounts Officer, DCPW.

ANNEXURE A

<i>Sl. No.</i>	<i>Organizations</i>	<i>Amounts in (Rs.)</i>
1	Andhra Pradesh	1,21,57,426.00
2	Arunachal Pradesh	66,77,243.00
3	Assam	1,23,75,969.00
4	Bihar	43,26,456.00
5	Chhatisgarth	68,42,784.00
6	Jharkhand	66,74,468.00
7	Goa	30,19,792.00
8	Gujarat	1,19,96,309.00
9	Haryana	1,06,64,263.00
10	Himachal Pradesh	58,53,900.00
11	Jammu & Kashmir	62,32,852.00
12	Karnataka	94,95,553.00
13	Kerala	85,43,883.00
14	Madhya Pradesh	2,84,95,677.00
15	Maharashtra	1,18,87,282.00
16	Manipur	17,99,729.00
17	Meghalaya	48,93,628.00
18	Mizoram	29,27,019.00
19	Nagaland	49,28,698.00
20	Orissa	86,39,765.00
21	Punjab	92,82,890.00
22	Rajasthan	2,64,02,041.00
23	Sikkim	35,16,028.00
24	Tamil Nadu	1,41,51,997.00
25	Tripura	31,25,560.00
26	Utteranchal	66,89,539.00
27	Utter Pradesh	2,28,22,270.00
28	West Bengal	81,35,409.00
	Total	26,54,79,432.00

PRO FORMA

Notes for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

JUDICIARYAPPROPRIATION ACCOUNTS (2009-10) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NUMBER III (REVENUE SECTION).

According to the Appropriation Accounts (2009-10), the reasons for excess/savings under the Grant No. III are indicated below:

Extract of Appropriation Accounts:

<i>Major Head</i>	<i>Total Grant Actual Expenditure</i>			<i>Excess + Savings -</i>
	<i>(In thousands of rupees)</i>			
2014—Administration of Justice				
Revenue (Voted)				
Original Appropriation	1,91,33,51			
Supplementary	12,14,80	2,03,48,31	2,03,58,71	+10.40
Amount Surrendered during the year (31 st March)				14,366

Reason for Excess : The expenditure towards salaries for the year included pay revision arrears of Judicial Officers (40% of arrears) and the salary for March 2010 disbursed at the end of the Financial Year 2009-10 as per G. O. (P) No. 180/2010/Fin. dated 18-3-2010, DA arrears as per G.O. (P) No. 211/2009/Fin. dated 2-6-2009 and G.O. (P) 512/2009/Fin. dated 18-11-2009 were also disbursed during the year. Even though all statutory controls laid down by the Kerala Budget Manual and the guidelines and orders issued by the Government are being exercised for all detailed heads including salaries, correct and full details of all transactions, especially of retired hands, towards arrears of pay and allowances could not be obtained, despite all efforts.

Excess occurred mainly under:

1. 2014-00-105-99—Civil and Sessions Courts

<i>Head</i>	<i>Total grant (in lakh)</i>	<i>Actual expenditure (in lakh of Rupees)</i>	<i>Excess (+)</i>
2014-00-105-99—Civil and Sessions Courts			
Original Grant	9,895.09		
Supplementary	438.78		
Re-appropriation	257.44	10,591.31	10,634.58
			+43.27

Reason for excess: The excess occurred mainly under the head 'Salaries'. The salaries for the year included a huge amount towards pay revision arrears of Judicial Officers (40% of arrears) and the salary for March 2010 disbursed at the end of the Financial Year 2009-10 as per G.O. (P) 180/2010/Fin. dated 18-3-2010. DA arrears as per G.O. (P) No. 211/2009/Fin. dated 2-6-2009 and G.O. (P) 512/2009/Fin. dated 18-11-2009 were also disbursed during the year. Even though all statutory controls laid down by the Kerala Budget Manual and the guidelines and orders issued by the Government are being exercised for all detailed heads including salaries a few bills were presented directly to the treasuries, especially by retired hands, towards arrears of pay and allowances. This resulted in excess expenditure.

2. 2014-00-108-99—Criminal Courts

<i>Head</i>	<i>Total grant (in lakh)</i>	<i>Actual expenditure (in lakh of Rupees)</i>	<i>Excess (+)</i>
2014-00-108-99—Criminal Courts			
Original Grant	3,829.98		
Supplementary	190.25		
Re-appropriation	-303.19	3,717.04	3,793.90
			+76.86

Reason for excess: The excess expenditure under the head was due to excessive surrender of savings. It occurred mainly under the head 'Salaries'. The salaries for the year included a huge amount

towards pay revision arrears of Judicial Officers (40% of arrears) and the salary for March 2010 disbursed at the end of the Financial Year 2009-10 as per G.O. (P) 180/2010/Fin. dated 18-3-2010. DA arrears as per G.O. (P) No. 211/09/Fin. dated 2-6-2009 and G.O. (P) 512/2009/Fin./dated 18-11-2009 were also disbursed during the year. Even though all statutory controls laid down by the Kerala Budget Manual and the guidelines and orders issued by the Government are being exercised for all detailed heads including salaries the detail of a few bills presented directly to the treasuries, especially by retired hands, towards arrears of pay and allowances were not available at the time of surrender of savings and the final amount of expenditure informed to Government happened to be lesser. Thus the final Grant/Appropriation was fixed at a lower amount resulting in the excess expenditure.

Earnest efforts are being made to avoid the recurrence of such situation in future. It has now been ensured that all self drawing officers strictly adhere to the provisions in the Kerala Budget Manual and the Govt. Circular No. 42/05/Fin. dated 18-7-2005 directing them to inform the details of personal claims to the department so that the gap between the actual expenditure and expenditure reported by the Sub-controlling officers be reduced to minimum.

Savings occurred mainly under:

3. 2014-00-800-89—Fast Track Court established under Eleventh Finance Commission Recommendations

<i>Head</i>	<i>Total grant</i>	<i>Actual expenditure</i>	<i>Savings(-)</i>
	<i>(in lakh)</i>	<i>(in lakh of Rupees)</i>	
2014-00-800-99—Fast Track Courts established under Eleventh Finance Commission Recommendations			
Original Grant	7,37.85		
Supplementary	30.00		
Re-appropriation	87.03	6,80.82	- 6.90

The savings occurred mainly under salaries. Despite all precautions, there occurred wrong reporting of expenditure under salary heads by some self drawing officers which resulted in reporting of excess expenditure. Consequently the final Grant was fixed at a higher amount than required which resulted in savings.

4. 2014-00-800-93—Provision for satisfying the Supreme Court Directions to provide better service conditions to Judicial Officers.

<i>Head</i>	<i>Total Grant</i>	<i>Actual expenditure</i>	<i>Savings (-)</i>
	<i>(in lakh)</i>	<i>(in lakh of Rupees)</i>	
2014-00-800-93—Provision for satisfying the Supreme Court Directions to provide better service conditions to Judicial Officers			
Original Grant	1,16.98		
Supplementary	45.00		
Re-appropriation	36.75	1,98.73	1,93.65
			-5.08

Savings occurred due to some misclassifications under the head 06-Rent, Rates and Taxes which were reported to the Accountant General.

In the circumstances explained above the excess expenditure of ₹ 10.40 lakh under the Major Head 2014-Administration of Justice (Revenue-Voted) may please be recommended for regularisation as per Article 205 of the Constitution of India.

Certified that the 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 (C) DEPARTMENT

APPROPRIATION ACCOUNTS (2008-09)—REGULARISATION OF EXCESS
EXPENDITURE OVER VOTED GRANTS/CHARGED APPROPRIATION
UNDER GRANT No. XV REVENUE VOTED SECTION

The reasons for excess under the Grant No. XV are indicated below:

	<i>Total Grant or Appropriation</i>	<i>Actual expenditure (in thousands of rupee)</i>	<i>Excess (+) Saving (-)</i>
Revenue:			
voted-			
Original	9,86,32,47		
Supplementary	2,57,17,13	12,43,49,60	13,42,72,50 +99,22,90
Amount surrendered during the year			Nil

Reason for excess under the Grant No. XV: The excess expenditure under the Grant No. XV was incurred for clearing pending bills of PWD contractors. The urgency of payments on completed works in respect of Roads and Bridges and Buildings divisions were necessitated as the Contractors have stepped up pressure for getting the bills of the completed works which was pending for nearly 25 months as on the financial year 2008-09. It was expected that savings to the tune of 614 crore from the provision of 12th FC works, KSTP, CRF (ACA), NABARD works, TEAP and TRP could be utilized for regularising a portion of the additional expenditure through

re-appropriation. This anticipation was in view of huge savings surrendered under this Grant in previous years. Hence Supplementary Grant to the extent of ₹ 269.17 was only moved in the final supplementary demand for Grant in 2008-09. But the actual savings obtained was below the expectation. As per G.O. (Rt.) No. 2789/2009/Fin. dated 31-3-2009 excess expenditure of ₹ 511,67,22,000 could be regularised through the re-appropriation of savings under the major head of account 3054 and 5054. As per G.O.(Rt) No. 2787/2009/Fin. dated 31-3-2009 sanction was accorded for the re-appropriation of a sum of ₹ 18,23,02,000 under the major heads of account 2059 and 4059 to regularise the excess expenditure incurred. Despite these steps there was 8 per cent excess expenditure in the Revenue Section under this Grant which may be condoned.

Excess/Savings occurred mainly under:

<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupee) Saving (-)</i>		
1.	3054 -80 General			
	800 Other Expenditure			
	99 Ordinary Repairs			
	O. 68,44.00			
	S. 1,78,11.22			
	R. 1,12,40.34	3,58,95.56	3,42,24.49	-16,71.07

Reason for Savings: The amount paid at the time of payment was less than what was anticipated when proposals for letter of credit was moved. Due to reason such as production of VAT Clearance Certificate etc., by the contractors at the time of payment resulting in savings of letter of credit and consequent savings in budget provisions earmarked.

3054-80-800-97—*Special repairs to communications*

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
2. 3054 -80 General				
800 Other Expenditure				
97 Special repairs to Communications				
O.	30,68.00			
R.	3,22.88	33,90.88	89,77.30	+55,86.42

Reason for Excess: The excess expenditure was incurred for clearing the pending bills of PWD contractors which was pending for several months. For carrying out urgent repairs and maintenance of roads and bridges and Government buildings the pending bills of the contractors had to be immediately settled. Pending bills of the contractors for the period from August 2007 to 30th November 2008 had been cleared by authorising additional funds which resulted excess expenditure under this head of account. It was anticipated that there would be sufficient savings under the other heads of account within the grant during 2008-09 and the excess expenditure could be set-off by re-appropriation of savings. But the actual savings obtained was below the expectation. Though the excess expenditure was counter poised to some extent by the savings available within the Grant, the same could not be regularized fully before the end of the financial year.

3054-80-800-93—*Sabarimala Works*

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
3. 3054 -80 General				
800 Other Expenditure				
93 Sabarimala Works				
O.	4,07.00	4,07.00	31,42.39	+27,35.39

Reason for Excess : Additional Expenditure was authorised for clearing pending work bills of contractors resulting in excess expenditure under this head of account. This was due to the urgency of payment on completed works as immediately maintenance works of the roads had to be carried out under Sabarimala division in connection with festive season at Sabarimala. Though a portion of the excess expenditure incurred could be set-off by re-appropriation of savings within the Grant, the entire portion of excess expenditure could not be regularised before the end of the financial year as the actual savings under the Grant was below the expectation.

3054-80-800-96—*Flood Damage Repairs*

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
4. 3054 -80 General				
800 Other Expenditure				
96 Flood Damage Repairs				
O.	10,60.00	10,60.00	35,23.04	+24,63.04

Reason for Excess: The excess expenditure was occurred mainly for clearing the pending payments on completed works. The same could not be postponed as the PWD contractors had stepped up pressure for getting the bills of the completed works cleared urgently for taking up further repair and maintenance works of the roads. Contractors were reluctant to do repair of roads despite the bad condition of the most of the crucial stretches in the State. The Government in Finance Department anticipated that there would be savings under the major heads within the grant and the excess expenditure so incurred could be set-off by re-appropriation of savings. But sufficient savings were not available to regularize the entire additional expenditure leaving an excess expenditure of ₹ 2463.04 lakh under this head of account for 2008-09.

3054-80-800-98—*Renewals of communications*

<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>		
5.	3054 -80 General			
	800 Other Expenditure			
	98 Renewals of Communications			
	O.	69,82.00		
	S.	76,02.90		
	R.	18,78,21	1,64,63.11	1,65,49.91 +86.80

Reason for Excess: The excess expenditure was incurred for clearing pending work bills of contractors based on State wide common seniority list prepared. Pending bills for the period from August 2007 to November 2008 had to be cleared in 2008-09 based on this seniority list resulting excess expenditure under this Grant. Additional expenditure authorised by Government to provide fund for this purpose could not be regularised in full as the actual savings obtained was below the expectaion. So only a portion of the excess expenditure could be regularised through re-appropriation.

 2059-60-053-99—*Maintenance and Repairs of Other Buildings*

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
6. 2059 -60 Other Buildings				
053 Maintenance and Repairs				
99 Maintenance and Repairs of other Buildings				
O.	23,35.22			
S.	20.89			
R.	7,78.30	31,34.41	31,87.19	+52.78

Reason for Excess: The excess expenditure occurred due to clearing of pending bills up to 1/2009.

 3054-80-001-97

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
7. 3054 -80 General				
001 Direction and Administration				
97 Execution				
O.	64,07.66	64,07.66	66,32.99	+2,25.33

Reason for Excess: The excess expenditure occurred due to release of DA which resulted in booking of excess expenditure under the relevant minor head in excess of the provision provided.

 3054-80-107-97—*Manning of unmanned Level Crossing*

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
8. 3054 -80 General				
107 Railway Safety Works				
97 Manning of Unmanned Level Crossing				
R.	1,68.44	1,68.44	2,17.80	+49.36

Reason for Excess: The excess expenditure occurred due to clearance of long pending claims. As sufficient savings within the Grant were not available at the close of financial year as anticipated excess expenditure under this head of account could not be regularised.

2059-80-053-99—*Maintenance and Repairs of Buildings*

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
9. 2059 -80 General				
053 Maintenance and Repairs				
99 Maintenance and Repairs of Other Buildings				
O.	14,60.44			
R.	1,74.95	16,35.39	16,47.62	+12.23

Reason for Excess : The excess occurred due to the clearing of bills up to 1/2009 based on State wise common seniority list.

2059-60-053-97

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
10. 2059 -60 Other Buildings				
053 Maintenance and Repairs				
97 Maintenance of Other Government Buildings in Thiruvananthapuram City				
O.	4,39.26			
S.	1,18.44			
R.	95.59	6,53.29	6,52.29	-1.00

Reason for Savings: Pending bill for 2/2009 and 3/2009 for ₹ 66 lakh could not be finalized during 2008-09. This could be submitted in 5/2010 only. Hence the Savings.

3054-80-800-95—Road Safety Works

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
11. 3054 -80 General				
800 Other Expenditure				
95 Road Safety Works				
O.	25.00	25.00	1,11.53	+86.53

Reason for Excess: Government had to release necessary funds to clear long pending work bills as the contractors of the PWD were reluctant to do even temporary repair works of roads despite to bad condition of the most of the roads in the State. There was urgent need to start up preventive maintenance measures to upkeep the roads and for that additional funds had to be provided over and above the budget provision. A portion of this excess expenditure occurred had been regularised through final Supplementary Demands for Grants in anticipation that sufficient savings would be available at the close of the financial year for regularisation of remaining portion in view of the huge savings surrendered under this grant in previous years. But actual savings obtained was below the expectation. Therefore the excess expenditure of ₹ 86.53 lakh under this head of account could not be regularised before the end of the financial year.

2059-60-051-98

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
12. 2059 -60 Other Buildings				
051 Construction				
98 Administration of Justice				
O.	40.00			
S.	0.46			
R.	73.83	1,14.29	1,02.86	-11.43

Reason for Savings: Pending bills for 2/2009 and 3/2009 for ₹ 31.47 lakh could not be finalised during 2009-10. This could be submitted during 5/2009 only. Hence the Savings.

3054-80-001-99

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
13.3054 -80 General				
001 Direction and Administration				
99 Direction				
O.	4,16.73	4,16.73	4,73.86	+57.13

Reason for Excess: The excess expenditure occurred due to the release of Dearness Allowances causing booking excess expenditure under the relevant minor head.

3054-80-052-98

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
14.3054 -80 General				
052 Machinery and Equipment				
98 Repairs and Carriages				
O.	25.00	25.00	74.09	+49.09

Reason for Excess: The excess expenditure occurred due to clearance of long pending C.S.S.A. claims for which funds were proposed to be obtained by way of re-appropriation. But the actual savings under different head of accounts was less than the amount anticipated, hence the excess expenditure booked by way of C.S.S.A. Adjustment could not be regularised before the financial year.

2059-01-051-84

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
15. 2059 01 Office Buildings				
051 Construction				
84 Education				
O.	30.00			
R.	41.37	71.37	74.88	+3.51

Reason for Excess: The excess expenditure occurred due to the clearing of pending bills up to 1/2009.

3054-01-104

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
16. 3054- 01 National Highways				
104 National Highways urban Links				
O.	0.01	0.01	20.68	+20.67

Reason for Excess: The budget provision for the financial year 2008-09 under the head of account was ₹ 1,000 (Token Provision). For effecting payment of the pending bills, additional funds was required. Hence the excess expenditure.

2059-01-051-85

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
17. 2059 -01 Office Buildings				
051 Construction				
85 Fire Protecting and control				
O.	2.00			
R.	15.01	17.01	17.00	- 0.01

Reason for Savings: The Savings is negligible.

3054-80-004-94

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
18. 3054 -80 General				
004 Research and Development				
94 Strategic option Studies— State Road Infrastructure Development Technical Assistance Project/Kerala State Transport Project (World Bank Aided)				
O.	75,00.00			
R.	-72,16.46	2,83.54	2,79.88	-3.66

Reason for Savings : The progress of the project works was less than what was targeted during the year causing savings in the final allocation.

3054-04-105-99

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
19. 3054 -04 District and Other Roads				
105 Maintenance and Repairs				
99 Maintenance and Repairs (XII FC Recommendation)				
O.	1,07,00.00			
R.	-38,00.66	68,99.34	68,93.78	-5.56

Reason for Savings: The Saving was due to drawal of lesser cheque amount than what was estimated while sending proposal for Letter of Credit. The saving is less than 0.1% of the total grant. 80% of the 12th Finance Commission Grant works were arranged under Renewal Programmes. But unexpected and unseasonal heavy rain occurred during the working season. Due to this reason works lagged behind the programme schedule.

74/2013.

3054-03-103-99

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
20. 3054 -03 State Highways				
103 Maintenance and Repairs				
99 Maintenance and Repairs of State Highways (XII FC Recommendation)				
O.	54,00.00			
R.	-18,54.94	35,45.06	35,54.56	+9.50

Reason for Excess: The excess expenditure has occurred due to the clerical errors in the reporting of anticipated expenditure and the actual expenditure incurred. The actual excess is only 0.27% of the total grant. 80% of the 12th Finance Commission Grant works were arranged under Renewal Programmes. But unexpected and unseasonal heavy rain occurred during the working season. Due to this reason works lagged behind the programme schedule.

3054-05-797-99

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>			
21. 3054 -05 Roads of Inter State or Economic Importance				
797 Transfer to Reserve Funds and Deposit Accounts				
99 Transfer to the Deposit Head 'Subvention from Central Road Funds'				
O.	47,95.08	47,95.08	44,84.68	-3,10.40

Reason for Savings: The budget allocation for the year 2008-09 was ₹ 47,95,08,000 under this head of account. Transfer to the deposit head subvention from Central Road Fund. The proposal for fund and Letter of Credit were not received from the Divisional Officers in the fag end of the financial year. Hence letter of credit were not released by the Government. This is the reason for the savings of ₹ 310.40 lakh under this head of account. The actual expenditure was ₹ 4484.68 lakh.

2059-01-053-98				
<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+)</i>		
		<i>Appropriation (in lakh of rupees) Saving (-)</i>		
22.	2059 -01 Office Buildings			
	053 Maintenance and Repairs			
	98 Electrical Maintenance			
	O.	4,39.26		
	R.	-2,96.09	1,43.17	1,43.12
				-0.05

Reason for Savings: The Savings is negligible.

2059-01-053-97				
<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+)</i>		
		<i>Appropriation (in lakh of rupees) Saving (-)</i>		
23.	2059 -01 Office Buildings			
	053 Maintenance and Repairs			
	97 Maintenance of Government office Buildings in Trivandrum City			
	O.	4,39.26		
	R.	-2,59.15	1,80.11	1,79.10
				-1.01

Reason for Savings: Pending bills for 2/2009 and 3/2009 could not be finalised during 2008-09. Hence the savings.

2059-80-053-98				
<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+)</i>		
		<i>Appropriation (in lakh of rupees) Saving (-)</i>		
24.	2059 -80 General			
	053 Maintenance and Repairs			
	98 Electrical Maintenance			
	O.	2,34.65		
	R.	-1,85.30	49.35	49.24
				-0.11

Reason for Savings: The saving is negligible.

2059-01-053-96				
<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+)</i>		
		<i>Appropriation (in lakh of rupees) Saving (-)</i>		
25.	2059 -01 Office Buildings			
	053 Maintenance and Repairs			
	96 Maintenance and Repairs (Civil and Electrical) of Secretariat			
	O.	2,30.89		
	R.	-1,03.48	1,27.41	1,29.07 +1.66
<i>Reason for Excess:</i> The excess expenditure occurred due to the clearing of pending bills up to 1/2009 according to seniority.				
2059-60-053-98				
<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+)</i>		
		<i>Appropriation (in lakh of rupees) Saving (-)</i>		
26.	2059 -60 Other Buildings			
	053 Maintenance and Repairs			
	98 Electrical Maintenance			
	O.	4,39.26		
	R.	-83.44	3,55.82	3,66.11 +10.29
<i>Reason for Excess:</i> The excess expenditure occurred due to the clearing of pending bills up to 1/2009 according to seniority.				
2059-80-800-96				
<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+)</i>		
		<i>Appropriation (in lakh of rupees) Saving (-)</i>		
27.	2059 -80 General			
	800 Other Expenditure			
	96 Kerala House, New Delhi—Works			
	O.	95.00		
	R.	-71.19	23.81	24.77 +0.96
<i>Reason for Excess:</i> Only slight excess due to the payment of pending bills.				

 2059-80-001-98

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+)</i> <i>Appropriation (in lakh of rupees) Saving (-)</i>			
28.2059 -80 General				
001 Direction and Administration				
98 Supervision				
O.	3,50.73	3,50.73	3,15.62	-35.11

Reason for Savings: Due to Several vacancies in various posts the entire amount could not be spent. Hence the savings.

 3054-01-001-99

<i>Head</i>	<i>Total Grant or Actual expenditure Excess (+)</i> <i>Appropriation (in lakh of rupees) Saving (-)</i>			
29. 3054 -01 National Highways				
001 Direction and Administration				
99 Chief Engineer, National Highways				
O.	1,79.54			
R.	-2.53	1,77.01	1,52.31	-24.70

Reason for Savings: The proposal submitted for including budget estimate, the requirement proposed was in anticipation that the staff strength will be fully filled. The actual staff strength in the Chief Engineer's office was less than that of the sanctioned strength. This is the reason for the savings in the above head of account.

3054-80-004-99

<i>Head</i>		<i>Total Grant or Actual expenditure Excess (+) Appropriation (in lakh of rupees) Saving (-)</i>		
30.	3054 -80 General			
	004 Research and Development			
	99 Kerala Highway Research Institute			
	O.	1,45.91		
	R.	1,45.91	1,19.20	-26.71

Reason for Savings: The saving occurred due to the non-filling of various posts that were vacant in the officer of the Joint Director, K.H.R.I.

In the circumstances explained above the excess of ₹ 99,22,90,000 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”.

Notes for Regularisation of Expenditure/Savings

GOVERNMENT OF KERALA

TOURISM DEPARTMENT

APPROPRIATION ACCOUNTS (2006-07) REGULARISATION OF EXCESS EXPENDITURE OVER
VOTED GRANTS/CHARGED APPROPRIATION UNDER GRANT NO. XLII—TOURISM
(REVENUE/CAPITAL SECTION)

According to the Appropriation Accounts (2006-07) the reasons for excess/savings Grant No. XLII—Tourism is furnished below:

Demand XLII—Tourism (All Voted)

	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess+ Savings-</i>
	<i>(in thousands of rupees)</i>		
Major Heads			
3452 Tourism			
5452 Capital Outlay on Tourism			
<i>Revenue</i>			
Original	69,03,19	71,86,70	73,14,43
Supplementary	2,83,51		
Amount surrendered during the year (31 st March, 2007)			2,91,20
<i>Capital</i>			
Original	25,36,50	39,99,82	32,62,94
Supplementary	14,63,32		
Amount surrendered during the year (31 st March, 2007)			2,96,33

Excess/Savings occurred mainly under: (Revenue)

(In lakh of rupees)

<i>Sl. Head of Account No.</i>	<i>Original Grant</i>	<i>SDG</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess/ Savings</i>	<i>Remarks</i>
1(a) 3452-80-800-90	14,85.50	20.00	15,05.50	19,23.43	+4,17.93	

The budget provision under the head of account 3452-80-800-90(26) Incentive for creation of infrastructure facilities and tourism products in the

private sector is ₹ 4,00.00 lakh and 3452-80-800-90(29) Upgradation and creation of infrastructure at Tourism Centres–Schemes to be implemented by Department of Tourism is ₹ 11,05.50 lakh (Original ₹ 10,85.50 lakh + SDG ₹ 20 lakh). Thus the total amount comes under this Head of Account (3452-80-800-90) is ₹ 15,05.50 lakh.

The original Budget provision under the capital Head of Account 5452-01-800-87 Upgradation and creation of infrastructure is ₹ 1085.50 lakh. From this Head of Account ₹ 4,34.50 lakh has been expended as shown as under the Head of Account 3452-80-800-90(29) Upgradation and creation of infrastructure at Tourist Centres–schemes to be implemented by Department of Tourism.

(In lakh of rupees)

Sl. No.	Head of Account	Original Grant	Total Grant	Actual Expenditure	Excess/ Savings	Remarks
1(b)	5452-01-800-87	10,85.50	10,85.50	6,51.00	-4,34.50	

The original Budget provision under the capital Head of Account 5452-01-800-87 Upgradation and creation of infrastructure is ₹ 1,085.50 lakh. In which, an amount of ₹ 434.50 lakh has been deviated to the head of account 3452-80-800-90(29). This leads to misclassification of figures.

The total amount of ₹ 25,91 lakh sanctioned in the above two head of accounts have been fully utilized. Since this misclassification was not rectified by the Department in time, Accountant General has finalised the figures. The fault may kindly be excused. In the circumstances the excess of ₹ 417.93 lakh may kindly be recommended for regularisation as per article 205 of the Constitution of India.

(In lakh of rupees)

Sl. No.	Head of Account	Original Grant	SDG/ Re-appropriation	Total Grant	Actual Expenditure	Excess/ Savings	Remarks
2	3452-80-001-99	2,30.93	38.50 (S) -53.51 (R)	2,15.92	3,00.51	+84.59	

As per the treasury reconciled statement no excess expenditure is incurred under this Head of Account. Savings to the tune of ₹ 33,63,000 has been surrendered at the end of the financial year 2006-07. Since the misclassification was not rectified by the department in time, Accountant General has finalized the figures. The fault may kindly be excused. In the circumstances the excess of ₹ 84.59 lakh may kindly be recommended for regularisation as per article 205 of the Constitution of India.

(In lakh of rupees)

Sl. No.	Head of Account	Original Grant	SDG/ Re-appropriation	Total Grant	Actual Expenditure	Excess/ Savings	Remarks
3	3452-80-001-95	674.34	20.00 (S) 156.10 (R)	538.24	559.71	+16.47	

No excess of expenditure is incurred under this Head of Account. The actual expenditure is only ₹ 5,38.24 lakh. Since the misclassification was not rectified by the department in time, Accountant General has finalized the figures. The fault may kindly be excused. In the circumstance the excess of ₹ 16.47 lakh may kindly be recommended for regularization as per article 205 of the constitution of India.

(In lakh of rupees)

Sl. No.	Head of Account	Original Grant	Total Grant	Actual Expenditure	Excess/ Savings	Remarks
4	3452-80-104-99	650.00	650.00	548.51	-101.49	

An amount of ₹ 650 lakh has been provided under the Head of Account “3452-80-104-97 Conservation, preservation and promotion of Heritage, Environment and Culture”. This amount has been completely spent by the department. In which, an amount of ₹ 5,90,00,000 has been drawn from the Sub-treasury, Vellayambalam and the remaining amount of ₹ 60 lakh has been given to DTP’s of 12 district of the state for conducting Onam Celebration of 2006. Since the misclassification was not rectified by the department in time, Accountant General has finalized the figures. The fault may kindly be excused. In the circumstance the savings of ₹ 101.49 lakh may kindly 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.

**Notes for Regularisation of Excess Expenditure under
Grant No. XXVIII 1990-1991**

GOVERNMENT OF KERALA

PLANNING AND ECONOMIC AFFAIRS DEPARTMENT

Miscellaneous Economics Services

Major Heads –

	<i>Total Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + Savings -</i>
3454 Census, Surveys & Statistics			
3475 Other General Economics Services			

(in thousands of rupees)

Revenue Voted:

Original	12,83,29,400			
Supplementary	1,35,68,200	14,18,97,600	18,52,21,574	+4,33,23,974

Amount surrendered during the year (31st March 1991) 3,70,600

Excess/Saving occurred mainly under:

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Savings -</i>
1	3475-201 Land ceiling 01 Land Board and Land Tribunal under Kerala Land Reforms Act 1963	406.98	422.81	+15.83
	O.	371.52		
	R.	35.46		

Reasons for Excess : The excess expenditure of ₹ 15.83 lakh was incurred under D.A. for which no separate allotment was being issued by the C.C.O. The excess was due to the drawal of arrears of D.A. sanctioned by the Government, which could not be anticipated at the time of estimating the Budget Provision.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Saving -</i>
2	3454-02 Survey & Statistics 111 Vital Statistics 02 Timely Reporting Survey of Agricultural Statistics in Kerala	220.00	223.62	+3.62
	O.	190.00		
	S.	12.55		
	R.	17.45		

Reasons for Excess : The excess occurred mainly under Salaries:

- (1) The excess was due to revision of pay scale of employees.
- (2) Enhancement in the rate of D.A.
- (3) Crediting of Pay Revision Arrears of Salaries from 1-7-1988 to 30-11-1989 to P.F. of the employees during the year 1990-91.
- (4) Enhancement of PTA/PCA as per Pay Revision and unforeseen expenditure towards rent.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Saving -</i>
3	3475-106 Regulation of Weight and Measures— Adoption of Metric System	80.18	103.60	+23.42
	O.	68.86		
	S.	13.91		
	R.	-2.59		

Reasons for Excess : Excess occurred under the Head of Account "Salaries" owing to the drawal of Pay Revision Arrears from 7/88, vide G.O. (P) No. 480/89/Fin. dated 1-11-1989.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Savings -</i>
4	3475-201-17 Strengthening of Revenue Machinery and updating of Land Records	90.00	95.00	+5.00
	O.	80.00		
	R.	10.00		

Reasons for Excess: Excess expenditure was incurred towards the release of mobilization advance of ₹ 5 lakh sanctioned to the Kerala State Housing Board from the Head of Account "3475-201-17 Strengthening of Revenue Machinery 50% CSS", as per G.O. (Rt.) No. 914/91/RD. dated 27-3-1991.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Savings -</i>
5	3454-02-111-01 State Income Unit	3.68	9.20	+5.52

Reasons for Excess: The excess was due to:

- (1) Revision of pay scale of employees.
- (2) Enhancement in the rate of of D.A.
- (3) The Pay Revision Arrears of Salary from 1-7-1988 to 30-11-1989 were credited to P.F. of the employees during the year 1990-1991.
- (4) The expenditure in respect of other charges was more than anticipated.
- (5) Expenditure on travel expenses on account of transfers and inspection tours.
- (6) Expenditure on telephone and other contingencies was more than anticipated.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Savings -</i>
6	3454-02-111-06 Registration of Births, Deaths and Marriages	0.48	5.95	+5.47

Reasons for Excess: The Budget for the year 1990-1991 had earmarked a sum of ₹ 48,000 under the Head of account 3454-01-111-06 Registration of Births, Deaths and Marriages. The Head was utilized for meeting the expenditure of salary and other allowances of employees working in the Registration of Births, Deaths and Marriage section in the District Offices. Moreover, the Director of Panchayats had mistakenly drawn ₹ 1,07,619 from the head for paying salary and other allowances of certain employees working in the Directorate of Panchayath. The amount provided under the head was too meager to meet the requirement. The head of account was a salary head and was operated by many departments and the excess expenditure was incurred purely for meeting the expenditure connected with the salaries and dearness allowances.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure</i>	<i>Excess + Savings -</i>
7	3475-201-04 Annuity to religious charitable and Education Institutions of a Public nature under the Kerala Land Reforms Act, 1963 contribution	75.00	51.82	-23.18

Reasons for Savings : It is seen from the Reconciliation register that the amount of expenditure under this Head of account is ₹ 47.43 lakh. No records relating to the efforts made to find out the reason for variation between the figures booked by the Accountant General and the Departmental figures could be traced out even though earnest efforts were made for the same. It is presumed that no timely action was taken to reconcile the variation between the figures booked by the Accountant General and the Departmental figures.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Savings -</i>
8	3475-201-06 Payment of compensation for vesting of interests of Land Lords in tenants under the Kerala Land Reforms Act, 1963— Other Charges	28.97	22.27	-6.70
	O.	45.00		
	R.	- 16.03		

Reasons for Savings: It is seen from the Reconciliation register that the amount of expenditure under this Head of account is ₹ 24.08 lakh. No records relating to the efforts made to find out the reason for variation between the figures booked by the Accountant General and the Departmental figures could be traced out even though earnest efforts were made for the same. It is presumed that no timely action was taken to reconcile the variation between the figures booked by the Accountant General and the Departmental figures.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure (in lakh of Rupees)</i>	<i>Excess + Savings -</i>
9	3475-201-08 Payment from Kudikidappukarer's Benefit Fund—Other Charges	9.65	9.18	-0.47
	O.	- 30.00		
	R.	- 20.35		

Reasons for Savings: It is seen from the Reconciliation register that the amount of expenditure under this Head of account is ₹ 5.70 lakh. No records relating to the efforts made to find out the reason for variation between the figures booked by the Accountant General and the Departmental figures could be traced out even though earnest efforts were made for the same. It is presumed that no timely action was taken to reconcile the variation between the figures booked by the Accountant General and the Departmental figures.

<i>Sl. No.</i>	<i>Head</i>	<i>Total Appropriation (in lakh of Rupees)</i>	<i>Actual Expenditure</i>	<i>Excess + Savings -</i>
10	3475-201-07 Payment from Agriculturist Rehabilitation Fund— Other Charges	2.04	1.21	-0.83
	O.	7.00		
	R.	- 4.96		

Reasons for Savings: It is seen from the Reconciliation register that the amount of expenditure under this Head of account is ₹ 1.42 lakh. No records relating to the efforts made to find out the reason for variation between the figures booked by the Accountant General and the Departmental figures could be traced out even though earnest efforts were made for the same. It is presumed that no timely action was taken to reconcile the variation between the figures booked by the Accountant General and the Departmental figures.

In the circumstances explained above the excess of ₹ 4,33,23,974 may kindly be recommended for regularization as per the 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”.

Notes for Regularization of Excess/Savings

GOVERNMENT OF KERALA

IRRIGATION DEPARTMENT

APPROPRIATION ACCOUNTS 2008-09—REGULARIZATION OF EXCESS OVER VOTED

GRANTS/CHARGED APPROPRIATION UNDER GRANT NO. XXXVIII

CAPITAL SECTION

The reasons for excess under the Grant No. XXXVIII are indicated below:

<i>Capital:</i>		<i>Total Grant or Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
		<i>(in thousands of ₹)</i>		
Charged—				
Original:	2,476			
Supplementary	3,01,205	3,03,681	3,04,343	+662
Amount surrendered during the year (31 st March, 2009)				5

Excess/Savings occurred mainly under the following Head of account:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant (₹)</i>	<i>Supplementary/ Re-appropriation</i>	<i>Total Grant</i>	<i>Actual Exp. (in lakh)</i>	<i>Excess/ Savings</i>
1	4700-01-Periyar Valley Project (commercial) 800— Other Expenditure— 97 Dam & Appurte- nant Works Charged (Plan)	..	19,57,000	19,57,000	19,77,408	(+)20408

Reason for Excess: Pending items of LAR cases were adjusted and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary/ Re-appropriation</i>	<i>Total Grant</i>	<i>Actual Exp.</i> <i>(in lakh)</i>	<i>Excess/ Savings</i>
2	4700-16-Pampa Irrigation Project (Non Commercial) 800-Other Charges-90 (Distributaries Charged) (Plan)	..	8,87,000	8,87,000	9,17,641	(+30,641)

Reason for Excess: Pending items of LAR cases were adjusted and hence the excess.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary/ Re-appropriation</i>	<i>Total Grant</i>	<i>Actual Exp.</i> <i>(in lakh)</i>	<i>Excess/ Savings</i>
3	4700-20—Idamalayar Irrigation Project (non commercial) 800 other expenditure 92 Canals (Charged)	23,76,000	1,01,50,000	1,25,26,000	1,13,72,027	-11,53,973

Reason for Savings: All outstanding amounts of LAR cases could not be adjusted due to non-receipt of 'D' Form cheques. Hence the savings. The savings may be regularized against Final Grant under "4700".

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary/ Re-appropriation</i>	<i>Total Grant</i>	<i>Actual Exp.</i> <i>(in lakh)</i>	<i>Excess/ Savings</i>
4	4700-22-MVIP (non commercial) 800-97—Dam and Appurtenant works Charged (Plan)	..	3,65,00,000	3,65,00,000	3,81,27,405	+16,27,405

Reason for Excess: There was Government direction to adjust the outstanding cases of IAPWD urgently. Outstanding amounts of LAR cases were adjusted. Hence the excess.

Sl. No.	Head of Account	Original Grant	Supplementary/ Re-appropriation	Total Grant	Actual Exp. (in lakh)	Excess/ Savings
5	4700-22- Muvattupuzha Valley Project-(non commercial) 800- Other expenditure- 93 Buildings Charged (Plan)	..	3,60,000	3,60,000	3,59,167	-833

Reason for Savings: Savings is due to higher rounding of SDG amount to the next ₹ 1,000.

Sl. No.	Head of Account	Original Grant	Supplementary/ Re-appropriation	Total Grant	Actual Exp. (in lakh)	Excess/ Savings
6	4700-27-KIP- (non commercial) 800- other expenditure- 92-canals Charged	..	25,11,36,000	25,11,36,000	25,13,80,126	+2,44,126

Reason for Excess : Amounts outstanding in respect of LAR cases were adjusted. Hence the excess.

Sl. No.	Head of Account	Original Grant	Supplemen- tary Grant	Actual Expense	Surrender	Excess/ Savings	Reason
7	4700-18-KPIP- (non commercial) 800-92-canals Charged	2,15,000	..	2,09,442	5,000	(+)558	(a)
8	4701-13 Kabini Scheme (non commercial) 800-92-canals Charged	1,00,000	..	..	..	(-)1,00,000	(b)

Reason for Excess/Savings: (a) The amount of savings over actual expenditure. The Savings amount is not required actually for the purpose.

(b) The amount is not required for the charged expenditure items hence the savings.

In the circumstances explained above the excess of ₹ 6,62,216 may be recommended for regularization as per Article 205 of the Constitution of India.

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

Notes for Regularisation of Excess Expenditure

GOVERNMENT OF KERALA

MOTOR VEHICLES DEPARTMENT

APPROPRIATION ACCOUNTS (2008-09) REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS/APPROPRIATION UNDER GRANT NO. IX-TAXES
ON VEHICLES (REVENUE/CAPITAL SECTION).

The reasons for Excess/Savings under the Grant No. IX-Taxes on vehicles are indicated below:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess/Savings</i>
1	2041-00-001-99 Administration Charges	19,07,17,000	9,00,000	19,16,17,000		
	Voted	19,07,16,000		19,16,16,000	18,96,00,336	-20,15,664
	Charged	1,000		1,000	Nil	-1,000 (Savings)
2	2041-00-102-99 Inspection of Motor Vehicles	10,30,68,000	34,68,000	10,65,36,000	11,10,33,270	+44,97,270 (Excess)
3	2041-00-800-99 Government contribution to Safety measures	2,00,000	Nil	2,00,000	1,41,261	-58,739 (Savings)
4	Total-Major Head 2041	29,39,85,000	43,68,000	29,83,53,000	30,07,74,867	
	Voted	29,39,84,000		29,83,52,000		+24,22,867
	Charged	1,000		1,000		-1,000

Reason for Excess/Savings: The Original grant for the financial year 2008-09 under the Head of Account "2041-00-002-99 Administration Charges" was ₹ 19,07,17,000 only, including the charged amount of ₹ 1,000. An amount of ₹ 9,00,000 was received as Supplementary Grant vide G.O. (Rt.) No. 511/2009/Fin. dated 21-1-2009. Therefore the total

grant for the financial year 2008-09 as ₹ 19,16,17,000. The actual expenditure incurred during 2008-09 was ₹ 18,96,00,336, resulting savings to the tune of ₹ 20,15,664 under voted type.

The Original grant for the financial year 2008-09 under the Head of Account “2041-00-102-99 Inspection of Motor Vehicles” was ₹ 10,30,68,000 only. An amount of ₹ 34,68,000 was received as Supplementary Grant vide G.O. (Rt.) No. 511/2009/Fin. dated 21-1-2009. Therefore the total grant for the financial year 2008-09 was ₹ 10,65,36,000. The actual expenditure incurred during 2008-09 was ₹ 11,10,33,270, resulting an excess expenditure to the tune of ₹ 44,97,270.

The savings under the Head “2041-00-001-99-01 Salaries” is due to the non-claiming of Salary/Surrender of Earned Leave benefit by few officers and also due to the fact that many posts like the post of Transport Commissioner, Senior Deputy Transport Commissioner (Taxation), Assistant Transport Commissioner and a post of Deputy Transport Commissioner were lying vacant during 2008-09. A few officers have not claimed their TA Bills during 2008-09. Hence savings occurred under head “2041-00-001-99-04”. Many of the sub offices of the Department are functioning in Civil Stations for which no water charge is paid by this Department and also due to strict enforcement of economy measures, expenditure towards payment to Telephone Charges and Electricity charges has been reduced resulting savings under concerned Heads. All the Zonal Offices except DTC Office, Thrissur and all R.T. Offices except R.T. Offices, Pathanamthitta and Attingal are functioning in Government buildings resulting savings under the Head “2041-00-001-99-06-RRT”. All the three weigh bridges of this Department are not functioning. Hence savings occurred under the Head “2041-00-001-99-18 Maintenance”. During 2008-09, no major expenditure was reported under “2041-00-001-99-17 Minor Works”. Eight vehicles attached to the Head offices condemned during 2008-09. Hence savings occurred under “2041-00-001-99-21 MVs 2 R&M”.

Out of the total appropriation of ₹ 2,00,000 under the Head of Account “2041-00-800-99 Govt. Contribution to Road Safety Measures”, expenditure incurred was only ₹ 1,41,261. Savings under this Head of Account is ₹ 58,739 only. Savings occurred mainly due to the fact that Bills of many R.T. Offices in connection with the expenditure made on Road Safety measures had not been received in time.

Expenditure occurred over and above Budget provision under Head of Account “2041-00-102-99 Inspection of Motor Vehicles” was mainly due to the creation of 12 posts of Field Staffs (Two posts of Motor Vehicles Inspector and Ten posts of Assistant Motor Vehicles Inspector) vide G.O.(Ms.) No. 128/08/TD dated 28-6-2008 of Taxes (c) Department whose emoluments are met from the Head of Account “2041-00-102-99-01-Salaries”. Enhancement of DA of employees which was at 38%, increased to 55% at the end of financial year also contributed in incurring additional expenditure.

The surrender of funds for the financial year 2008-09 to the tune of ₹ 65.53 lakh (2041-Non Plan-voted) had been done on the basis of the departmental figures of expenditure under the Major Head 2041 except Pay and DA of both Sub Heads “2041-00-001-99” & “2041-00-102-99” and with the intention of showing savings under Non Salaried items.

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 ₹ 24.23 lakh under the Major Head “2041-Taxes on Vehicles” 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.

PRO FORMA

Notes for Regularisation of Excess

GOVERNMENT OF KERALA

REGISTRATION DEPARTMENT

APPROPRIATION ACCOUNTS (2008-09) REGULARISATION OF EXCESS OVER VOTED
GRANTS/CHARGED APPROPRIATION UNDER GRANT NO. VII—STAMPS &
REGISTRATION (REVENUE SECTION)

According to the Appropriation Accounts 2008-09 reasons for excess/savings under the Grant No. VII—Stamps & Registration is indicated below:

<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure (in ₹)</i>	<i>Excess(+) Savings (-)</i>
2030-Stamps & Registration	82,18,70,000	85,73,57,000	+3,54,87,000
Original Grant	65,98,44,000		
Supplementary Grant	16,20,26,000		
Amount surrendered during the year			5,22,50,000

The major Head of Account “2030-Stamps & Registration” under Grant No. VII consist of three Sub Major Heads operated by three controlling officers. The Sub Major Heads “2030-01-Stamps Judicial” is operated and controlled by the Director of Treasuries. “2030-02-Stamps Non-Judicial” is operated by Land Revenue Commissioner and “2030-03-Registration” is operated by the Inspector General of Registration.

Excess/Savings occurred mainly under:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant</i>	<i>Actual Expenditure</i>	<i>Excess(+) Savings (-)</i>
1	2030-03-Registration 001- Direction and Administration 93-Computerization of Registration Dept. (Plan)			
	Original Grant	2,50,00,000	2,18,00,000	2,17,96,000
	Supplementary Grant	4,50,00,000		(-) 4,000
	Resumption	(-)4,82,00,000		
	Amount surrendered			

Reasons for Excess/Savings: The notes relating to the Sub Major Head of Account “2030-03-Registration” is furnished below:

In the Appropriation Accounts 2008-09, under the Head of Account “2030-03-001-93-Computerisation of Registration Department” (Plan), the total Grant was ₹ 2,18,00,000. The Actual expenditure was ₹ 2,17,96,000 and savings comes to ₹ 4,000. The Inspector General of Registration has reported that as per office records and Reconciliation actual expenditure was ₹ 2,17,99,910. Reconciliation from the department has been made and submitted to the Accountant General by 8-6-2009. As per the statement under the above head of Account ₹ 3,800 has been booked by the month of August 2008 and ₹ 2,17,96,110 has been booked by the Month of March 2009. Therefore actual expenditure comes to ₹ 2,17,99,910. Hence as per records there is no savings. (A copy of the statements is appended herewith for information).

(in ₹)				
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess(+) Savings (-)
2	2030-Registration-001-Direction and Administration 95-Sub-Registry Office (N.P) Original Re-appropriation Grant	39,72,87,000 39,71,90,000 97,000	38,62,04,000	 -1,10,83,000

Reasons for Excess/Savings: The notes relating to the Sub Major Head of Account “2030-03-Registration” is furnished below:

Under the minor head of account “2030-03-001-95-Sub Registry Officer” (N.P.) savings comes to ₹ 1,10,83,000 and under the minor head of Account “2030-03-001-98-Chitty Scheme” (N.P.) savings comes to ₹ 26,61,000.

The savings under the above head of account are mainly under salary components. At the time of preparation of Budget estimates there were more than 100 vacancies in different categories that is LDC, LD Typist, LGS and

Driver were vacant in this department and the above vacancies were also reported to PSC in time. It was the expectations that all the above vacancies would have filled by the PSC during that financial year itself. Though there was rank list for LDC and LD Typist the vacant posts were not filled by the PSC during that financial year due to the pending case regarding the reservation turn before the Hon'ble Supreme Court. Hence the savings. Now the vacancies are being filled by PSC. The Registration Department has obtained only ₹ 60,26,000 as Supplementary Demand for Grant.

(in ₹)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess(+) Savings (-)
3	Registration-001-Direction and Administration 98-Chitty Act	96,50,000	69,89,000	(-) 26,61,000
	Original	97,29,000		
	Resumption	(-)79,000		

Reasons for Excess/Savings: The notes relating to the Sub Major Head of Account "2030-03-Registration" is furnished below:

Under the minor head of account "2030-03-001-95-Sub Registry Officer" (N.P.) savings comes to ₹ 1,10,83,000 and under the minor head of Account "2030-03-001-98-Chitty Scheme" (N.P.) savings comes to ₹ 26,61,000.

The savings under the above head of account are mainly under salary components. At the time of preparation of Budget estimates there were more than 100 vacancies in different categories that is LDC, LD Typist, LGS and Driver were vacant in this department and the above vacancies were also reported to PSC in time. It was the expectations that all the above vacancies would have filled by the PSC during that financial year itself. Though there was rank list for LDC and LD Typist the vacant posts were not filled by the PSC during that financial year due to the pending case regarding the reservation turn before the Hon'ble Supreme Court. Hence the savings. Now the vacancies are being filled by PSC. The Registration Department has obtained only ₹ 60,26,000 as supplementary demand for Grant.

The reason for excess under Grant No. VII 2030, related to the Directorate of Treasuries is as follows:

Excess/Savings occurred mainly under;—

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant</i>	<i>Total Grant</i>	<i>Actual Expenditure</i> (₹ in lakh)	<i>Excess(+) Savings (-)</i>
4	2030-02-102-99, Stamps Non-Judicial-Expenses on sale of Stamps	10,000.00	10,000.00	1,970.69	(+)970.69
5	2030-01-102-99, Stamps Judicial-Expenses on sale of Stamps	65.00	65.00	87.86	(+)22.86

*Reasons for Excess 4&5:—*According to the Director of Treasuries, the expenditure on sale of stamps could not be postponed as the commission on sale of stamps is being paid at the time of sale of stamps. As the sale of stamps varies due to various reasons, the expenditure could not be predicted. The increase in sale of stamps leads to the increase in expenses on sale of stamps. The Director of Treasuries implies that the excess expenditure came to notice only on completion of the reconciliation of accounts by the department. It is also stated that the statement on sale of stamps got finalized much late and therefore SDG proposals could not be moved from his end.

In the circumstances explained above, the excess expenditure under various Head of Accounts mentioned above is 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”.

No. Fin. 8/22370/07

Office of the Inspector General of Registration,
Thiruvananthapuram, dated 8-6-2009.

Inspector General of Registration,
Thiruvananthapuram.

The Accounts Officer,
Office of the Accountant General (Audit), Kerala,
Thiruvananthapuram.

Sir,

Sub:—Registration Department—Finance—Reconciliation of Expenditure
2008-09 Head of account 2030 regarding of—

Ref:—1. DAE/RECON/MH/2030/209 dated 6-2-2009 of the
Accountant General, Kerala, Thiruvananthapuram.

2. DA&E1/G1/RECON/MH/2030/209 dated 22-5-2009 of the
Accountant General, Kerala, Thiruvananthapuram.

As the reconciliation of expenditure from 10/2008 to 3/2009 during the financial year 2008-09 has been completed, I am forwarding herewith the reconciliation statement under the head of account 2030-03-001-99, 98, 94, 93 and 3475 after having duly verified with treasury figures and the figure booked by A.G. for further action.

Yours faithfully,

(Sd.)

For *Inspector General of Registration.*

No. FIN. 8/22370/07

Office of the Inspector General of Registration,
Kerala, Thiruvananthapuram, Dated 1-8-2009.Inspector General of Registration,
Kerala, Thiruvananthapuram.The Principal Secretary (Finance),
Government of Kerala/
The Principal Secretary (Taxes Department),
Government of Kerala.

Sir,

Sub:—Registration Department—Finance—Reconciliation statement of
Expenditure and Receipt—2008-09 forwarding of—*Ref:*—Letter No. DAE/RECOW/MH 2030/209 dated 6-2-2009 of the
Accountant General of Kerala, Thiruvananthapuram.I am forwarding herewith the reconciled statement of Expenditure and
Receipts during the financial year 2008-09 under the following head of Accounts
for further action:

<i>Expenditure</i>			<i>Receipt</i>		
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Duration</i>	<i>Sl. No.</i>	<i>Head of Account</i>	<i>Duration</i>
1	2030-03-001-99 (Non Gazetted)	10/08 to 3/09	1	1475-00-200-99	1/09 to 3/09
2	2030-03-001-99 G.E	10/08 to 3/09	2	0070-60-800-42	1/09 to 3/09
3	2030-03-001-98 (Chitty)	10/08 to 3/09	3	0070-60-800-91	1/09 to 3/09
4	2030-03-001-94 (Non-Plan)	10/08 to 3/09	4	0030-03-800-94	1/09 to 3/09
5	2030-03-001-93 (Plan)				
6	3475-00-200-99 (Indian Partnership Act)	4/08 to 3/09			

Also certified that the reconciliation process during 2008-09 is completed.

Yours faithfully,

(Sd.)

For *Inspector General of Registration.*

Notes for Regularisation of Excess/Savings

GOVERNMENT OF KERALA

HEALTH AND FAMILY WELFARE (PS) DEPARTMENT

APPROPRIATION ACCOUNTS 2001-02—REGULARISATION OF EXCESS EXPENDITURE
OVER VOTED GRANTS UNDER GRANT NO. XVIII—MEDICAL AND
PUBLIC HEALTH (CAPITAL)

According to the Appropriation Accounts 2001-2002, the reasons for excess under the Grant No. XVIII—Medical and Public Health (Capital-Voted) are indicated below:

	<i>Total Grant or Appropriation (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess (+) Savings (-) (in lakhs of ₹)</i>
Major Head 4210 Capital outlay on Medical and Public Health			
Capital Voted			
Original	18,87,24,000	18,87,24,000	28,59,33,059 +97,20,90,59
Amount surrendered during this year		..	.. Nil

Notes and comments:

Capital

Voted

Excess occurred mainly under:

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual expenditure (in lakhs of ₹)</i>	<i>Excess/ Savings (in lakhs of ₹)</i>
1	4210-03-105-89 Medical College Hospital, Thrissur	11,18.47	9,64.93	-1,53.54
	O.	3,71.64		
	R.	7,46.83		

Reasons for final Savings: Due to general strike of the Government Employees, the regularisation of expenditure incurred under the above major head could not be assessed properly and incorporated in the final batch of SDG of 3/2002. Thereby Department could not take proper action for regularisation of expenditure for clearing the pending bills in date-wise seniority order during 2001-2002. When the actual expenditure details are ascertained from the Division the work expenditure for the Medical College, Thrissur under the head 4210-03-105-89 was ₹ 794.84 lakh only, due to slow progress of works and also due to the wrong calculation of the bill amount. In the initial stages of adopting computerised date-wise seniority list of pending bills, the clerical and accounting lapses occurred consequently against the Final Grant of ₹ 1118.47 lakh an expenditure of ₹ 964.93 lakh was incurred causing a saving of ₹ 153.54 lakh over the voted grant.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant or Appropriation (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess (+) Savings (-) (in lakhs of ₹)</i>
2	Major Head 4210-01-110-93 Allopathy improvement of Health facilities			
	Original	12.00	12.00	5,93.50
				+5,81.50

Reasons for the excess: In view of the directions of the Hon'ble Court dated 28-10-2000 and 11-4-2001 the Government was constrained to release letter of credit under various heads of accounts in date-wise seniority order by authorising additional expenditure invoking para 95(3) of KBM as an exceptional case. But due to the general strike of employees at the fag end of the financial year, the additional expenditure authorised could not be regularised.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
3	6210-03-105-98 Medical Education Training and Research Allopathy Kerala State Co-operative Hospital Complex and Centre for advanced Medical Services and Academy for Medical Science, Pariyaram, Kannur	..	2,00.00	+2,00.00

Reasons for excess: The expenditure of ₹ 200 lakh under the head 6210-03-105-98 for payment of advance to the Kerala State Co-operative Hospital Complex and Centre for advanced Medical Seminar and Academy for Medical Science, Pariyaram at Kannur.

Government had sanctioned ₹ 200 lakh during 4-5-2001, 19-7-2001 and 4-9-2001 though there was no budget provision under this head. Due to general strike of Government Employees, Government could not regularise the excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>	
4	4210-03-101(-98) Ayurveda Medical College Hospital, Thrippunithure	O. 60.00	60.00	1,61.39	+1,01.39

Reasons for excess: The excess expenditure was occurred for clearing the pending bills of contractors up to 31-8-2001 as per the letter of credit released vide G.O. (Rt.) No. 1368/02/Fin. dated 27-3-2002 based on the orders of the High Court as mentioned above.

<i>Sl. No</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
5	4210-03-105-91- Medical College, Hospital, Kottayam			
	O.	1,43.75		
	R.	83.19	2,26.94	2,17.37
				-9.57

Reasons for Savings: The savings occurred due to the release of letter of credit in date-wise seniority order of bills for the period up to 31-8-2001, based on Court directions. Hence the entire provision could not be utilised.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
6	4210-01-110-83 Improvement of Hospitals			
	O.	7.00	7.00	70.77
				+63.77

Reasons for Excess: The excess incurred due to date-wise clearing of bills in PWD (B&LW) for the period up to 31-8-2001 as explained above.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
7	4210-03-102-99- Homoeo Medical College Hospital, Thiruvananthapuram			
	O.	81.00		
	R.	-70.45	10.55	1,38.17
				+1,27.62

Reasons for Excess: The excess occurred due to date-wise clearing of bills in PWD (B&LW) for the period up to 31-8-2001 as explained above.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
8	4210-01-110 -92 Allopathy Mental Health Centre			
	O.	32.00	32.00	62.49
				+30.49

Reasons for Excess: The excess occurred due to date-wise clearing of bills in PWD (B&LW) for the period up to 31-8-2001 as explained above.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
9	4210-03-105-99 Nursing School			
	O.	7.00		
	R.	27.95		
	Total	34.95	34.95	35.39
				+0.44

Reasons for Excess: The excess occurred due to date-wise clearing of bills in PWD (B&LW) for the period up to 31-8-2001 as explained above.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
10	4210-02-110-96 Improvement of Health Facilities			
	O.	10.00		
	R.	20.29	30.29	23.39
				-6.90

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
11	4210-01-110-85- Raising the status of Ayurveda Hospitals into the status of District Hospitals			
	O.	Nil		
	R.	23.74	23.74	11.70
				-12.04

Reasons for Savings: The savings occurred in serial Nos. 10 and 11 was due to the release of letter of credit in date-wise seniority order of bills for the period up to 31-8-2001 based on court direction. Hence the entire provision could not be utilised.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
12	4210-03-101-99 Ayurveda Medical College, College Hostel, Thiruvananthapuram			
	O.	Nil	..	10.83
				+10.83
13	4210-01-110-96— Homoeopathy Improvement of—Health Facilities			
	O.	Nil	..	10.23
				+10.23

Reason for Excess: The excess expenditure occurred in Sl. Nos. 12 and 13 was due to the clearing of pending bills up to 31-8-2001.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
14	4210-03-105-87- Regional Limb filling center			
	R.	10.93	10.93	9.61
				-1.32
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
15	4210-01-104-98 District Medical Stores Depot			
	R.	10.93	10.93	6.68
				-4.25
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
16	4210-03-105-92- Medical College Hospital, Kozhikode			
	O.	3,47.33	..	77.70
	R.	-2,66.91	80.42	-2.72

Reason for Savings: The final savings occurred in item Nos. 14 to 16 to the clearing of bills in date-wise seniority order as per orders of the High Court in CCC. 803/2000 dated 28-10-2000 and 11-4-2001. The pending bills were cleared only up to 31-8-2001 during 2001-02 as per G.O. (Rt.) 1368/2002/Fin. dated 27-3-2002.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
17	4210-03-105-93- Medical College Hospital, Alappuzha			
	O.	3,17.20		
	R.	-1,98.28	1,18.92	1,60.95
				+42.03

Reason for Excess: The excess expenditure was occurred for clearing of pending bills up to 31-8-2001 as per G.O. (Rt.) 1368/2002/Fin. dated 27-3-2002 which could not be regularised through the SDG, being at the fag end of the year.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
18	4210-03-105-90- Medical College Hospital, Thiruvananthapuram			
	O.	1,70.96		
	R.	-1,28.57	42.39	14.97
				-27.42

Reason for savings: The savings was occurred due to the non-arrangement of certain works due to insufficient funds in the budget estimate.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
19	4210-03-101-93- Government Ayurveda College, Kannur			
	O.	1,25.00		
	R.	-75.60	49.40	50.29
				+0.89

Reason for Excess: The excess expenditure was occurred due to the date-wise clearing of the pending bills.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
20	4210-03-001-99 Directorate of Medical Education			
	O.	35.00		
	R.	-33.68	1.32	0.65
				-0.67
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
21	4210-04-200-97 School of Nursing for the benefit of SC/ST at Sasthamcotta (100% CSS)			
	O.	30.00		
	R.	-28.79	1.21	0.65
				-0.56
<i>Reason for Savings: The savings were occurred due to the non-arrangement of works.</i>				
<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
22	4210-01-110-80 Construction of RVDA Hospital, Thrissur, District Hospital, Ernakulam, Kottayam			
	O.	20.00		
	R.	-19.19	0.81	0.81
				..

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of ₹)</i>	<i>Actual Expenditure (in lakhs of ₹)</i>	<i>Excess Savings (in lakhs of ₹)</i>
23	4210-04-190-98 Investment in Public and other Undertakings Kerala Pharmaceutical Corporation—Share Capital Contribution			
	O.	30.00		
	R.	-29.99	0.01	22.16
				+22.15

Reason for Excess: The excess expenditure was due to the inadvertent re-appropriation of ₹ 29,99,000 effected from the head of account “4210-04-190-98” sanctioned on 30-3-2002.

The excess expenditure under certain heads occurred could not be regularised due to the clearing of pending bills in date-wise and state-wise seniority order as per the directions of the Honourable High Court in CCC 803/2000 dated 28-10-2000 and 11-4-2001. The pending bills in PWD (B&LW) for the period from 1999-2000 to 31-8-2001 was cleared for payment by release of letter of credit vide G.O. (Rt.) 1368/2002/Fin. dated 27-3-2002. The last letter of credit was issued only vide G.O. dated 27-3-2002 and so that the amount could not be regularised through the SDG being at the year end.

Reason for savings were due to slow the progress of certain works, payment of pending bills in date-wise seniority order and non-arrangement of certain works due to insufficient budget provision etc.

In the circumstances, explained above the excess of ₹ 9,72,09,059 and savings of ₹ 2,41,20,000 occurred may kindly be recommended for regularisation as per the Article 205 of the Constitution of India.

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

RECONCILED EXPENDITURE STATEMENT 2008-09 UNDER THE HEADS
(INCLUDING 2030-03-001-93 PLAN)

2030-03-001-92			2030-03-001-93 (Plan)			2030-03-001-94			Remarks
Date	Amount	Vr. No.	Date	Amount	Vr. No.	Date	Amount	Vr. No.	
April	Nil		April	Nil		April	Nil		
May	Nil		May	Nil		13-5-2008	6,673	94	
May	Nil		May	Nil		20-5-2008	39,079	82	
June	Nil		June	Nil		28-5-2008	19,000	115	
June	Nil		June	Nil		6-8-2008	39,800	34	
July	Nil		July	Nil		22-7-2008	83,046	91	
August	Nil		6-8-2008	3,800	38	August	Nil		
September	Nil		September	Nil		15-9-2008	6,140	144	
			Total	3,800		Total	1,93,738		

Verified with treasury figures and the figures booked by A.G. and found correct.

(Sd.)
For Inspector General of Registration.

RECONCILED EXPENDITURE STATEMENT FOR 2008-2009 UNDER THE HEADS

2030-03-001-92			2030-03-001-93 (PLAN)			2030-03-001-94			2030-03-001-98			Remarks
Date	Amount	Vr. No.	Date	Amount	Vr. No.	Date	Amount	Vr. No.	Date	Amount	Vr. No.	
Nil												
September						15-9-2008	6,140	144				
						26-9-2008	9,14,316	191				
October						Nil			15-10-2008	46,26,826	49	2030-03-001-94 DD cashed on 7-10-2008 in DTO it is on 26-9-2008 ₹ 9,14,316
						22-10-2008	8,925	32				
						30-10-2008	3,33,412	50				
November			11-11-2008	10,09,800	94	15-11-2008	30,806	78	12-11-2008	55,500	75	
									26-11-2008	1,000	98	
December 08			12-12-2008	42,003	132	6-12-2008	3,90,264	1				
						24-12-2008	988	98				
January 09			5-1-2009	1,07,642	1							
			20-1-2009	1,942	44	6-1-2009	500	6				
			23-1-2009	42,62,263	45	13-1-2009	4,140	43				
February 09			12-2-2009	4,92,000	91	10-2-2009	3,31,750	90				
			27-2-2009	21,28,914	93	26-2-2009	1,845	121				
						27-2-2009						
						27-2-2009	1,32,272	92				

March 09

			12-3-2009	3,52,928	92
12-3-2009	17,29,271	93	31-3-2009	30,250	104
28-3-2009	22,90,432	95			
28-3-2009	4,22,865	97			
28-3-2009	23,75,984	98			
28-3-2009	2,05,144	96			
28-3-2009	24,22,636	94			
31-3-2009	15,57,205	99			
31-3-2009	11,98,896	100			
31-3-2009	6,72,130	101			
31-3-2009	8,35,057	102			
31-3-2009	40,691	103			
31-3-2009	1,235	105			
Total	21796110			25,38,536	46,83,326

Verified with treasury figures and the figures booked by A.G. and found correct.

(Sd.)

For Inspector General of Registration.