

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-2026)**

FORTY FIRST REPORT

(Presented on *1st February*, , 2024)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2024**

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

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on

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

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COMMITTEE ON PUBLIC ACCOUNTS

(2023-2026)

COMPOSITION

Chairman :

Shri. Sunny Joseph

Members :

Shri. Manjalamkuzhi Ali

Shri. M. V. Govindan Master

Dr. K. T. Jaleel

Shri. C. H. Kunhambu

Shri. Mathew T. Thomas

Shri. M. Rajagopalan

Shri. P. S. Supal

Shri. Thomas K. Thomas

Shri. K. N. Unnikrishnan

Shri. M. Vincent

Legislature Secretariat :

Shri. Shaji C. Baby, Secretary-in - Charge.

Shri. P. S. Selvarajan, Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Forty First Report on Regularisation of Excess Expenditure over Voted Grants/Charged Appropriations as disclosed in the Appropriation Accounts for the years from 2016-17 to 2019-20

The Committee considered and finalised this Report at the meeting held on 10th January, 2024.

The Committee place on records our appreciation of the assistance rendered to ~~us~~ by the Accountant General in the examination of the Audit Report.

Thiruvananthapuram
1st February, 2024.

SUNNY JOSEPH
Chairman,
Committee on Public Accounts.

REPORT

Regularisation of excess expenditure over Voted Grants / Charged Appropriations as disclosed in the Appropriation Accounts for the years 2016-17 to 2019-20.

2. This Forty First Report of the Committee contains recommendations for regularisation of excess expenditure over Voted Grants/Charged Appropriations as disclosed in the Reports of the Comptroller and Auditor General of India for the financial years 2016-17 to 2019-20.

3. The Forty Fourth Report of the Committee on Public Accounts (2019-21) presented to the House on 7th February 2019 is the latest Report in this regard. The Committee took utmost sincere efforts to clear the volume of pendency in regularisation of excess expenditure and recommended for the regularisation of all cases pertaining to the Appropriation Accounts for the financial years 2016-17 to 2019-20, except those listed in Appendix II.

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 authorised by the Legislature, and if any excess expenditure is incurred in certain inevitable circumstances, it needs to be regularised as per the provision laid down in the Kerala Budget Manual, '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 reason for excess expenditure within a period of two months from the date of presentation of the Appropriation Accounts in the House.

Conclusion/Recommendation

5. The Committee expresses its displeasure on the inordinate delay in furnishing notes on excess expenditure. The details of items 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 directs those departments that have failed to submit the reasons for the excess expenditure to take adequate measures to furnish the notes urgently.

6. The Committee reminds that accumulation of excess expenditure in crores of rupees will lead to financial indiscipline and this tendency would undermine the effectiveness of control of the Legislature over expenditure. The Committee suggests that administrative departments should furnish proper estimates at the time of preparation of the Budget and should be cautious in not incurring expenditure exceeding that authorised by the Legislature.

7. The cases of excess expenditure mentioned in the table below were scrutinised by the Committee in its meeting held on 10.08.2022.

Sl No.	Year	Grant	Section	Amount(₹)	Department
1	2	3	4	5	6
1	2016-17	X – Treasury and Accounts	R(v)	10,80,38,497	Finance
2	2016-17	XI – District Administration and Miscellaneous	R(v)	1,80,62,932	Revenue
3	2016-17	XV – Public Works	C(v)	67,46,17,972	Public Works
4	2016-17	XIX – Family Welfare	R(v)	13,93,07,240	Health and Family Welfare

5	2016-17	XXX - Food	C(v)	1,63,02,089	Food and Civil Supplies
6	2017-18	I – State Legislature	R(v)	69,28,210	Legislature Secretariat
7	2017-18	Debt Charges	R(c)	10,97,60,71,248	Finance
8	2017-18	XV – Public Works	R(v)	65,46,74,799	Public Works
9	2017-18	XVI – Pension and Miscellaneous	R(v)	22,73,73,14,119	Finance
10	2017-18	XIX – Family Welfare	R(v)	54,53,82,062	Health and Family Welfare
			R(c)	2,25,400	
11	2018-19	I – State Legislature	R(v)	64,47,966	Legislature Secretariat
12	2018-19	Debt Charges	R(c)	10,57,69,39,594	Finance
13	2018-19	Public Debt Repayment	C(c)	33,63,84,70,908	Finance
14	2019-20	Public Debt Repayment	C(c)	3,36,63,05,807	Finance

Conclusion/Recommendation

8. Subject to the above observations / comments the excess expenditure over Voted Grants / Charged Appropriations for the years 2016-17 to 2019-20 as detailed in paragraph 7 is recommended for regularisation under Article 205 of the Constitution of India.

Thiruvananthapuram
1st February, 2024.

SUNNY JOSEPH
Chairman,
Committee on Public Accounts.

APPENDIX I

SUMMARY OF MAIN CONCLUSION / RECOMMENDATION

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
1	5	Home, Taxes, Water Resources, Stationery and Printing, General Education, Forest and Wild Life, Health and Family Welfare, Revenue, Finance.	The Committee expresses its displeasure on the inordinate delay in furnishing notes on excess expenditure. The details of items 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 directs those departments that have failed to submit the reasons for the excess expenditure to take adequate measures to furnish the notes urgently.
2	6	Finance	The Committee reminds that accumulation of excess expenditure in crores of rupees will lead to financial indiscipline and this tendency would undermine the effectiveness of control of the Legislature over expenditure. The Committee suggests that administrative departments should

			furnish proper estimates at the time of preparation of the Budget and should be cautious in not incurring expenditure exceeding that authorised by the Legislature.
3	8	Concerned Departments	Subject to the above observations / comments the excess expenditure over Voted Grants / Charged Appropriations for the years 2016-17 to 2019-20 as detailed in paragraph 7 is recommended for regularisation under Article 205 of the Constitution of India.

APPENDIX II

**DEPARTMENT-WISE STATEMENT OF ITEMS IN RESPECT OF
WHICH NOTES EXPLAINING REASONS FOR EXCESS
EXPENDITURE OVER VOTED GRANTS / CHARGED
APPROPRIATION ARE NOT RECEIVED AS ON 01.08.2022**

Sl No.	Year	Grant	Section	Amount(₹)	Department
1	2	3	4	5	6
1	2016-17	III – Administration of Justice	R(v)	67,20,391	Home
2	2016-17	VII – Stamps and Registration	R(v)	2,82,62,799	Taxes
3	2016-17	XX – Water Supply and Sanitation	R(v)	42,04,35,584	Water Resources
4	2017-18	XIV – Stationery and Printing and Other Administrative Services	C(v)	9,17,981	Stationery and Printing
5	2017-18	XVII – Education, Sports, Art and Culture	C(v)	53,27,39,118	General Education
6	2017-18	XXXIV – Forest	R(c)	1,74,186	Forest and Wild Life
7	2018-19	XVII – Education, Sports, Art and Culture	C(c)	1,02,66,364	General Education
8	2018-19	XIX – Family Welfare	R(v)	39,81,04,066	Health and Family Welfare
9	2018-19	XXXIV – Forest	R(c)	12,77,076	Forest and Wild Life
10	2019-20	XXVI – Relief on account of Natural Calamities	R(v)	1,09,09,73,058	Revenue
11	2019-20	Debt Charges	R(c)	2,19,63,71,543	Finance

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APPENDIX III

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

Grant No. X TREASURY AND ACCONTS

Major Head:
2054- Treasury and Accounts Administration

Revenue:
Charged:

	Total grant	Actual Expenditure (in thousands of rupees)	Excess+ / Savings -
Original 2,50,11,14	2,50,43,97	2,61,24,35	+ 10,80,38 4,41,03
Supplementary 32,83			
Amount surrendered during the year (31 March 2017)			

The excess occurred due to the following reasons:-

Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) / Saving (-)
2054 - 097 Treasury Establishment 98 SubTreasury Establishment			
O. 1,00,53.28	99,69.42	1,08,49.32	+8,79.90
R. -83.86			

The Excess was mainly in the salary heads ie. Pay, DA, HRA & OA due to the payments of Pay Revision of State Government employees effected as per G.O.(P) No. 7/2016/Fin Dated 20/01/2016.

Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) / Saving (-)
2054 - 098 Local Fund Audit 99 Local Fund Audit Department			
O. 65,56.34	65,74,29	71,17.97	+5,43.68
S. 32.83			
R. -14.88			

The Director of Local Fund Audit Department reported that excess was mainly in the salary heads due to the payment of Pay Revision of employees effected as per GO(P) No. 7/2016/Fin Dated 20.01.2016.

Head of Account	Total Grant	Actual Expenditure	Excess (+) / Saving (-)
2054 - 097 Treasury Establishment 99 District Treasury Establishment			
O. 51,62.39			
R. -67.65	50,94.74	51,81.30	+86,56

The Excess was on mainly in the salary heads ie. Pay, DA, HRA & OA due to the payments of Pay Revision of State Government employees effected as per G.O.(P) No. 7/2016/Fin Dated 20/01/2016.

Head of Account	Total Grant	Actual Expenditure	Excess (+) / Saving (-)
2054 - 097 Treasury Establishment 95 Savings Deposits Incentives to Canvassing Officers			
O. 3,00.00			
R. -35.47	2,64.53	2,58.96	-5.57

The final resumption of fund was done in the close of the financial year with the unreconciled expenditure reports received from the sub offices. On reconciliation it is found that there is a savings of Rs. 5.57 lakh in this item which could not be surrendered.

As the expenditure exceeded the grant by Rs.1080.38 lakh in the major head 2054, it is requested to take necessary steps for the regularisation of the excess.

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



G. SREENI
Joint Secretary
Finance Department
Govt. Secretariat
Thiruvananthapuram

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NOTES FOR REGULARISATION OF EXCESS/SAVINGS

**GOVERNMENT OF KERALA
(REVENUE DEPARTMENT)**

Appropriation Accounts (2016-17) Regularisation of Excess/Savings over voted grant charged appropriation under Grant No. XI District Administration and Miscellaneous (Revenue Section)

Major Heads

2047 Other Fiscal Services
2053 District Administration
2250 Other Social Services

Revenue Voted	Total Grant or Appropriation (in Thousands of Rupees)	Actual Expenditure (in Thousands of Rupees)	(+) Excess (-) Savings (in Thousands of Rupees)
1	2	3	4
Original - 5,94,40,09			
Supplementary -64,19,48	6,58,59,57	6,60,40,20	+1,80,63
			Amount Surrendered during the year (31 March 2017)
			28,28,77
			Charged
Original - 1,07,20	1,07,20	1,05,23	-1,97
Supplementary- 0			
			Amount Surrendered during the year (31 March 2017)
			1,96

According to the Appropriation Accounts (2016-17) the reason for Excess/Savings under the Grant No. XI District Administration and Miscellaneous are indicated below:

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
1)	2250-103 Upkeep of Shrines, Temples etc. 87 Malabar	25,44.50	45,41.35	(+)19,96.85

Devaswom Board
 O : 36,35.00
 R : -10,90.50

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Reason for Excess/ Saving:-

Government revised the salary of the employees of the temples in Malabar w.e.f 01.01.95 and also constituted Malabar Devaswom Management Fund as per G.O (Ms) No. 481/65/RD dated 10.10.95, in pursuant to the direction of the Hon'ble High Court in OP 214/92, sanctioning amounts to assist the needy temples for payment of revised salary, if it cannot be met it by spending 30% of the annual assessable income of the temple. Subsequently, 30% was revised as 50%. The Board is sanctioning financial assistance to the needy temples on the basis of the norms stipulated in the Government Order, issued from time to time. Out of 6547 temple employees, 2693 temple employees, who were appointed by various temple authorities, are being paid salary arrears from the Management fund.

An amount of Rs. 29.462 Crore and Rs.31.9685 Crore were allotted as Budgetary Grant for the financial year 2014-15 and 2015-16 respectively for Malabar Devaswom Board under the Head of Account 2250-103-87. However no single allotment was sanctioned in the respective head of account in these financial years. On the other hand, only an amount of Rs.12 Crore has been allotted as ELA for the financial year 2015-16 and it is sanctioned as per G.O (Rt) No. 4052/2015/RD dated 31.07.2015.

There is no fund pooling of temple under Malabar Devaswom Board, and hence there is no source of income other than the contribution from the temple u/s 76 of the ACT. So the Malabar Devaswom Board is solely existing on the Grant -in -aid from the Government. Since no amount was sanctioned for the financial years 2014-15 & 2015-16, the fund of the Malabar Devaswom Board has become more deplorable to extend financial assistance to the poor employees, as such the claim of salary arrears of the temple employees could not be fully cleared.

Subsequently an amount of Rs. 19,96,85,000/- has been allotted as ELA Grant for the financial year 2016-17 as per Electronic Ledger Account No.50/16 dated 30.03.2016 and 51/16 dated 30.03.2016 which has been sanctioned as per G.O(Rt) No. 2470/2016/RD dated 01.06.2016 (Rs.11,74,05,000) and G.O (Rt) No. 2471/2016/RD dated 01.06.2016 (Rs.8,22,80,000).

Thereafter, provision of Rs.36,35,00,000/- (Rs.27,30,00,000/- towards Grant-in-aid salary and Rs.9,05,00,000/- for Grant-in-aid Non Salary) has been made as Budgetary Grant in the same financial year. Out of which an amount of Rs.25,44,50,000/- (Rs.19,11,00,000/- towards Grant-in-aid Salary and Rs.6,33,50,000/- for Grant-in-aid Non-salary) has been sanctioned as per G.O(Rt) No. 4732/2016/RD dated 10.11.2016 and G.O(Rt) No. 1346/2017/RD dated 23.03.2017 respectively. In toto, an amount of Rs. 45,41,35,000/- sanctioned to Malabar Devaswom Board including ELA was utilized by Malabar Devaswom Board for allowing salary arrears to the temple employees, which resultantly exceeds the budget allotment of Rs.36.35 crore by Rs. 9,06,35,000/-.

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The statement showing the Budget allocation and sanction during the financial year 2014-15, 2015-16 and 2016-17 are as follows:

Financial year	Budget Allocation	Amount Sanctioned	ELA	Excess Amount
2014-15	29.462 Crore	Nil		
2015-16	31.9685 Crore	Nil	12 Crore	
2016-17	36.35 Crore	25,44,50,000	19,96,85,000	9,06,35,000
Total	97.7805	25,44,50,000	31,96,85,000	

In the above statement, it can be seen that the total budget allocation for the year 2014-15 to 2016-17 is 97.7805 Crore, whereas the total amount sanctioned excluding ELA is only Rs.25,44,50,000/-. It is also pertinent to note that including ELA also (2015-16, 2016-17), total amount sanctioned is Rs. 57,14,35,000/-. As such, the amount incurred was far below the sanctioned amount.

The sad plight of the employees was a concern for Malabar Devaswom Board as well as Government. Since no amount was sanctioned in the financial year, 2014-15 and that no amount was sanctioned in the year 2015-16 towards budgetary allocation, Board could not clear the salary arrears of the temple employees fully for the years 2014,2015 and 2016, which consequently led to discontent of temple employees towards Malabar Devaswom Board and Government. So in order to alleviate their grievances, installment allotted as ELA grant, being 1st instalment, and budgetary grant for the financial year 2016-17, was utilized for the purpose of allowing salary arrears to the temple employees. Excess expenditure was occurred only for the reasons stated above and there is no irregularity. It is therefore submitted that the allotted amount was spent with the bonafide intention to clear salary arrears of the poor temple employees under Malabar Devaswom Board.

In the circumstances, it is recommended that the excess expenditure incurred in the financial year 2016-17 may be regularised, as it was utilised for the purpose of giving salary arrears to the temple employees for the years 2014-16, 2015-16 and 2016-17 which is an inevitable and irrevocable expenses met from grant in aid from time to time.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
2)	2053-00-094 Other Establishments 49 Integrated package for endosulphan affected	20,11.15	20,11.14	-0.01

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panchayats (RIDF)

S: 15,20.00

R: 4,91.15

Reason for Excess/ Saving:-

An amount of Rs. 20,11,13,936/- has been expended during the financial year 2016-17 and the said amount has already been regularised as per G.O (Rt) No. 3903/2017/Fin dated 09.05.2017 and G.O(Rt) No. 5404/2017/Fin dated 06.07.2017 (Rs. 19,99,79,726/- and Rs. 11,34,210/- respectively).

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
3)	2053-00-094 Other Establishments 51 State Disaster Management Authority O: 73.42 R: 2,22.29	2,95.71	3,03.90	(+)8.19

Reason for Excess/ Saving:-

Reappropriation was made by considering the excess expense and savings under detailed and object head of accounts. But on 31st March it was not possible to find out the actual reconciled expenditure. Hence it could be made of by unreconciled figures and that caused the excess.

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
4)	2053-00-094 Other Establishments 99 Taluk Officers O: 1,90,90.07 R: 9.89	1,90,99.96	1,92,96.94	(+)1,96.98

Reason for Excess/ Saving:-

Reappropriation was made by considering the excess expense and savings under detailed and object head of accounts. But on 31st March it was not possible to find out the actual reconciled expenditure. Hence it could be made of by unreconciled figures and that caused the excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
5)	2250-102 Administration of Religious and Charitable Endowments Acts 98 Kerala Devaswom Recruitment Board	3,50.20	3,50.20	0.00
	O: 1,50.20 R: 2,00.00			

Reason for Excess/ Saving:-

Kerala Devaswom Recruitment Board has started its function from 16.03.2015 for making appointment to various posts in 5 Devaswom Boards in the State. In the budget 2016-17, an amount of Rs. 1,15,10,000/- and Rs 35,10,000/- has been provided under the heads of account '2250-102-98-31 Grant-in-aid General Salary' and '2250-102-98-36 Grant-in-aid General Non-salary' respectively. But, Government as per letter no. 29182/Dev2/2016/RD dated 22.06.2016 kept the initial process including the appointment procedure of the Board in abeyance. Eventhough, the deputation/contract employees of the Board continued their service, the proposals in respect of the fund required for the expenses of the Board during the financial year 2016-17 could not be moved in time due to the uncertainty over the continuance of the Board. With the reconstitution of the Board by amending the Kerala Devaswom Recruitment Act, a new Board took charge and functioning of the Board including the recruitment process has been in full swing.

With the reconstitution of the Board, appointment has been done in 33 new posts sanctioned to the Board and also decided to start recruitment process for which fund in connection with salary and non salary expenses, like recruitment expenses (conduct of exam, software development, web designing and maintenance, printing etc), setting up of the office, rent & other expenses, were required and in addition to the amount provided in the budget, it was also decided to move for additional fund.

In the circumstances, additional fund amounting to Rs 1 crore each was provided in the heads of account 2250-102-98-36 Grant-in-aid General Salary & Non

Salary respectively during the financial year 2016-17 and the amount was fully expended during the year itself. Therefore, no excess/savings occurred during the year.

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
6)	2053-00-094 Other Establishments 50 Disaster Management, Mitigation and Rehabilitation O: 5,00.00 R: -5,00.00	0.00	6,16.80	(+)6,16.80

Reason for Excess/ Saving:-

An amount of Rs. 500 lakh was provided in the head of account 2053-00-094-50 during the financial year 2016-17. In addition to this, an amount of Rs. 1,16,80,000/- was expended from the head of account as part of allotting fund posted in e-lams during the year 2015-16. Though the amount (Rs.1,16,80,000/-) was sanctioned during the financial year 2015-16, the same was not released due to treasury restrictions which were in force and finally decided to post it in e-ledger. Since it was a committed and irrevocable one excess expenditure was occurred.

In the circumstances, it is recommended that the excess expenditure incurred in the financial year 2016-17 may be regularised

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
1)	2053-00-094 Other Establishments 98 Special Staff for acquisition of land for Railways O: 8,14.86 R: -5,78.22	2,36.64	2,40.91	(+)4.27

Reason for Excess/ Saving:-

Re appropriation was made by considering the excess expense and savings under detailed and object head of accounts. But on 31st March it was not possible to find out the actual reconciled expenditure. Hence it could be made of by unreconciled figures and that caused the excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
2)	2053-00-094 Other Establishments 57 Special staff for acquisition of land for National Highway Authority of India O- 17.62.40 R-(-)3.04.90	14,57.50	14,60.75	(+)3.25

Reason for Excess/ Saving:-

Re appropriation was made by considering the excess expenses and savings under detailed and object head of accounts. It could be made of by unreconciled figures and that caused the excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
3)	2053-00-093 District Establishments 97 Special Land Assignment Unit for the regularisation of occupation of forest land prior to 1.1.1977 O-11,28.12 R-(-)2,48.72	8,79.40	8,88.21	(+)8.81

Reason for Excess/ Saving:-

*Reappropriation was made by considering the excess expenses and savings under detailed and object head of accounts. Hence it could be made of by unreconciled figures on 31st March and that caused the excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
4)	2053-00-094 Other Estblishments 65 Special staff for acquisition of land for National Highway Development Project, Mannuthy O- 5,54.70 R-(-)2,02.06	3,52.64	3,56.03	(+)3.39

Reason for Excess/ Saving:-

Reappropriation was made by considering the excess expenses and savings under detailed and object head of accounts. Hence it could be made of by unreconciled figures on 31st March and that caused the excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
5)	2053-00-093 District Establishments 99 Collectors and Magistrates O- 1,30,72.08 S- 49.35 R- (-)3,69.69	1,27,51.74	1,29,55.37	(+)2,03.63

Reason for Excess/ Saving:-

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Re appropriation was made by considering the excess expense and savings under detailed and object head of accounts. But on 31st March it was not possible to find out the actual reconciled expenditure. Hence it could be made of by unreconciled figures and that caused the excess.

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
6)	2047-00-103 Promotion of Small Savings 96 District Savings O- 4,89.60 R- (-)1,28.34	3,61.26	3,49.42	(-)11.84

Reason for Excess/ Saving:-

During the financial year 2016-17, an amount of Rs. 489.60 lakh was provided under the head of account 2047-00-103-96. In addition to this, an amount of Rs. 0.58 lakh was provided as additional fund under head. Therefore total expenditure was 361.26 lakh and an amount of Rs. 128.92 lakh was surrendered during the year. The savings occurred mainly due to non filling up of vacant posts and reduction of claims under Tour TA & Transfer TA.

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2	3	4	5
7)	"2047-00-103-99" O-334.92 R-(-)45.46	289.46	298.50	(+)9.04

Reason for Excess/ Saving:-

During the financial year 2016-17, an amount of Rs. 334.92 lakh was provided under the head of account 2047-00-103-99. In addition to this, an amount of Rs. 5.61 lakh was provided as additional fund under head. Therefore total expenditure was 289.46 lakh and an amount of Rs. 51.07 lakh was surrendered during the year. The savings occurred mainly due to non filling up of vacant posts and rationalization of expenditure.

In the circumstances explained above the excess of Rs.1,80,63,000/- may be recommended for regularisation as per Article 205 of the Constitution of India.

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



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

Appropriation Accounts (2016-17) Regularization of excess / Voted Grants / under Grant No. XV (Capital) Section.

Major / Heads:

4059 CAPITAL OUTLAY ON PUBLIC WORKS
 5054 CAPITAL OUTLAY ON ROADS & BRIDGES
 Capital : Voted

		<i>(in thousands of Rupees)</i>		
		Total grant for appropriation	Actual Expenditure	Excess (+) / Savings (-)
Capital : Voted				
Original	22,99,04,45			
Supplementary	7,51,57,39	30,50,61,84	31,18,08,02	+67,46,18
Amount surrendered during the year Nil				

According to the appropriation accounts 2016-17 the reason for excess under Grant No. XV, PWD are indicated below.

(x) Excess occurred mainly under :

(in Lakh of Rupees)

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
1	5054 - 04 District and Other Roads			
	337 Road Works			
	99 Major District Roads – Developments and Improvements			
	O. 61,77.92			
	S. 6,00,00.00			
	R. 3,98,35.49			
		10,60,13.41	10,55,61.50	-4,51.91

Reason for Excess / Savings:- Actual expenditure was more than original grant available. The final saving occurred due to final booking of lower amount under the revenue head 5054 than actual.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
2	5054 - 80 General			
	001 Direction and Administration			
	99 Establishment Charges transferred on percentage basis from '3054- Roads and Bridges'			
	O. 89,08.09			
	R. 1,76,70.55	2,65,78.64	3,32,56.62	+66,77.98

Reason for Excess / Savings :- The excess expenditure occurred due to increase of establishment share debit due to works.

<i>Sl. No</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
3	5054 - 04 District and Other Roads			
	101 Bridges			
	99 Major District Roads – Bridges and Culverts			
	O. 12,35.58			
	S. 1,50.62			
	R. 1,72,09.22	1,85,95.42	1,93,61.09	+7,65.67

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills. The final saving occurred due to final booking of lower amount under the revenue head 5054 than actual.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
4.	5054 - 03 State Highways			
	337 Road Works			
	98 Developments and Improvements			
	O. 20,59.31			
	S. 5.85			
	R. 92,83.64	1,13,48.80	1,13,48.70	-0.10

Reason for Excess / Savings:- Actual expenditure was more than original grant available owing to huge pendency of work bills.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
5.	5054 - 01 National Highways			
	800 Other Expenditure			
	97 Land Acquisition Charges			
	O. 6,58.37			
	S. 1,50,00.00			
	R. 61,00.73	2,17,59.10	2,17,59.10	

Reason for Excess / Savings:- Reappropriation was proposed to meet land acquisition charges which cannot be postponed.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
6	5054 - 01 National Highways			
	337 Road Works			
	95 NH Bye Passes Kollam and Alappuzha (Cost Sharing Basis with GOI)			
	O. 0.82			
	R. 54,32.11	54,32.93	54,32.92	-0.01

Reason for Excess / Savings:- Savings are due to shortfall in the anticipated expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7	5054 - 04 District and Other Roads			
	101 Bridges			
	86 Projects under Anti Recession Stimulus Package – Public Works (Bridges)			
	O. 0.01			
	R. 31,71.03	31,71.04	31,71.03	-0.01

Reason for Excess / Savings :- Actual expenditure was more than original grant available owing to huge pendency of work bills.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8	4059 - 01 Office Buildings			
	051 Construction			
	86 Public Works (Civil Works)			
	O. 26,45.24			
	R. 27,20.69	53,65.93	54,49.80	+83.87

Reason for Excess / Savings : Expenditure incurred over and above the original budget provision of the financial year for clearing the pending bill of the contractors on seniority basis for which Letter of Credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
9	5054 - 04 District and Other Roads			
	101 Bridges			
	94 Payment of Compensation for land Acquisition (Bridges)			
	O. 0.01			
	R. 19,59.54	19,59.55	19,59.54	-0.01

Reason for Excess / Savings : Actual expenditure was more than original grant available owing to huge clearance of land acquisition cases. The excess expenditure was incurred on the basis of Letter of Credit to effect payment strictly on state-wide seniority basis.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
10	5054 - 05 Roads			
	337 Road Works			
	97 CRF Roads – (Ordinary allocation)			
	O. 43,64.37			
	R. 17,95.36	61,59.73	61,59.23	-0.50

Reason for Excess / Savings: Actual expenditure was more than original grant available for clearing bills of several CRF works.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
11	4059 - 01 Office Buildings			
	051 Construction			
	71 Projects under Anti-Recession Stimulus Package – PWD (Buildings)			
	O. 5,00.00			
	R. 17,07.72	22,07.22	22,28.22	+20.50

Reason for Excess / Savings: Expenditure incurred over and above the original budget provision of the financial year for clearing the pending bill of the contractors on seniority basis for which Letter of Credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12	5054 - 80 General			
	0052 Machinery and Equipments			
	99 Tools and Plants charges transferred on percentage basis from '3054 Roads and Bridges'			
	O. 6,23.55			
	R. 17,04.42	23,27.97	23,27.96	-0.01

Reason for Excess / Savings: Actual expenditure was more than original grant available owing to increase of tools and plants charges due to works.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
13	4059 - 80 General 001 Direction and Administration 99 Establishment Charges transferred on percentage basis from '2059-Public Works'			
	O.	9,93.74		
	R.	9,36.52	19,30.26	19,19.56
				-10.70

Reason for Excess / Savings :- Expenditure incurred over and above the original budget provision of the financial year for clearing the pending bill of the contractors on seniority basis for which Letter of Credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
14	5054 - 03 State Highways 101 Bridges 99 Bridges and Culverts			
	O.	6,58.98		
	R.	9,01.02	15,60.00	15,60.00

Reason for Excess / Savings : Actual expenditure was more than original grant available owing to huge pendency of work bills.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
15	4059 - 01 Office Buildings 051 Construction 91 Secretariat General Service			
	O.	9,55.03		
	R.	6,03.03	15,58.06	17,28.92
				+1,70.86

Reason for Excess / Savings:- Expenditure incurred over and above the original budget provision of the financial year for clearing the pending bill of the contractors on seniority basis for which Letter of Credit was already issued. For regularising the excess expenditure the said amount has been reappropriated from the heads on which there was savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
16	4059 - 60 Other Buildings 051 Construction 69 Construction of Buildings for Courts (60% CSS)			
	O.	16,32.00		
	R.	6,72.88	23,04.88	23,40.80
				+35.92