

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2014-2016)**

HUNDREDTH REPORT

(Presented on 30th June, 2015)



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2015**

THIRTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
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On

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

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COMMITTEE ON PUBLIC ACCOUNTS (2014-2016)

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Legislature Secretariat :

Shri P. D. Sarangadharan, Secretary

„ K. Mohandas, Special Secretary

Smt. A. K. Shaila, Deputy Secretary

Shri G. P. Unnikrishnan, Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report on its behalf, present the Hundredth Report on excess over Voted Grants/Charged Appropriations as disclosed in the Appropriation Accounts for the years 2011-12 to 2012-13.

The Report was considered and finalised by the Committee at the meeting held on 3rd June, 2015.

The Committee place on record its appreciation of the assistance rendered to them by the Accountant General (General and Social Sector) in the examination of the Appropriation Accounts.

Thiruvananthapuram,
30th June, 2015.

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

REPORT

Regularisation of excess expenditure over Voted Grants/Charged Appropriations as disclosed in the Appropriation Accounts for the years 2011-12 and 2012-13.

2. This 100th Report of the Committee contains recommendations for regularisation of excess expenditure over Voted Grants/Charged Appropriations as disclosed in the Reports of the Comptroller and Auditor General of India for the financial years 2011 -12 to 2012 -13.

3. The Fiftieth Report of the Committee on Public Accounts (2011-14) presented to the House on 28th January, 2014 is the latest Report in this regard. The Committee appreciated the efforts taken to clear the volume of pendency in regularisation of excess expenditure and recommended for the regularisation of all cases, except of the two pertaining to 2011-12 and five cases pertaining to 2012-13.

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 money in excess of that allotted by the Legislature. The Committee reminds that accumulation of excesses in crores of rupees will lead to financial anarchy and this tendency would undermine the effectiveness of Legislator's control over expenditure.

5. The Committee reiterates its earlier recommendation that Finance Department should take measures to avoid the circumstances that lead to excess expenditure and should check whether the excess expenditure was incurred due to flawed budgeting, the genuineness of the extra requirement and the reason why the extra requirement could not have been met through supplementary demand.

6. The Committee suggests that administrative departments should be cautious in not incurring expenditure more than that granted by the Legislature and excess expenditure incurred under certain inevitable conditions should 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. But in actual practice, none of the administrative department complies with the time limit prescribed for submitting the explanatory notes. **The Committee directs that Finance Department should instigate necessary move to direct the departments to strictly adhere the time limit so that the procedures to regularise the excess expenditure could be completed before the end of the financial year in which appropriation accounts was laid on the Table of the House.**

7. The Committee appreciates the Apex Committee for the steps taken to clear the pendency and suggests to render the same service in future in this regard.

8. The details of items of which the Committee could not recommend for regularisation due to the non-submission of notes by the administrative departments is listed as Appendix II. The Committee urges those departments to take adequate measures to furnish the notes urgently.

9. The cases of excess expenditure mentioned in the table below were scrutinised by the Committee in its meetings held on 17-9-2014 and 16-1-2015.

Sl. No.	Year	Grant	Section	Amount(₹)	Department
1	2	3	4	5	6
1	2011-12	II—Heads of States, Ministers and Headquarters Staff	R (C)	2,55,30,919	General Administration
2	2011-12	V—Agricultural Income Tax and Sales Tax	R (V)	2,69,07,419	Taxes
3	2011-12	VIII—Excise	R (V)	4,74,89,272	Taxes
4	2011-12	XI—District Administration and Miscellaneous	R (V)	8,28,23,107	Revenue
5	2011-12	XII—Police	R (V)	104,47,42,687	Home
6	2011-12	XII—Police	R (C)	3,01,000	Home
7	2011-12	XII—Police	C (V)	11,81,652	Home
8	2011-12	XIII—Jails	R (V)	1,03,42,841	Home
9	2011-12	XIV—Stationery and Printing and Other Administrative Services	C (V)	41,04,486	Higher Education
10	2011-12	XVI—Pensions and Miscellaneous	R (V)	570,16,88,879	Finance
11	2011-12	XIX—Family Welfare	R (V)	48,86,93,678	Health and Family Welfare

1	2	3	4	5	6
12	2011-12	XXVIII—Miscellaneous Economic Service	R (V)	2,27,91,084	Planning and Economic Affairs
13	2011-12	XLVI—Social Security and Welfare	C (V)	1,15,740	Social Justice
14	2012-13	I—State Legislature	R (V)	21,53,117	Legislature Secretariat
15	2012-13	I—State Legislature	R (C)	6,73,466	Legislature Secretariat
16	2012-13	V—Agricultural Income Tax and Sales Tax	R (V)	9,77,56,867	Taxes
17	2012-13	X—Treasury and Accounts	R (V)	1,19,80,020	Finance
18	2012-13	XII—Police	R (V)	156,15,14,343	Home
19	2012-13	XIII—Jails	R (V)	51,88,792	Home
20	2012-13	XVI—Pensions and Miscellaneous	R (V)	262,56,55,607	Finance
21	2012-13	XIX—Family Welfare	C (V)	40,760	Health and Family Welfare
22	2012-13	XX—Water Supply and Sanitation	C (V)	16,91,06,000	Water Resources
23	2012-13	XXVIII—Miscellaneous Economic Service	C (V)	17,04,318	Planning and Economic Affairs

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

Appropriation Accounts (2011-12) Grant No. XIII—Jails

R (V)—₹ 1,03,42,841

11. When informed that the excess expenditure was due to emoluments given to daily wage employees and enhancement in the wages of prisoners, the Committee exhorts that Home Department should not entertain appointment of personnel on daily wages in future.

Appropriation Accounts (2011-12) Grant No. XVI-Pensions and Miscellaneous

R (V)-₹ 570,16,88,879

12. The Committee expresses its anguish that Finance Department had not furnished the explanatory notes within 2 months as stipulated in the rules. It criticises the Finance Department, which is bound to bring discipline in this regard had incurred an excess expenditure to the tune of ₹ 570 crore and wonders that if Finance Department itself had caused for such lapses, how financial discipline could be maintained. It directs that Finance Department should take necessary measures to avoid excess expenditure in future.

Appropriation Accounts (2012-13) Grant No. XII-Police

R (V)-₹ 156,15,14,343

13. The Committee observes that the excess expenditure was due to insufficient budget allocation under the head of account for salary and wages and directs the Finance Department to take necessary steps to ensure that expected salary component is fully provided.

14. Subject to the above observations/comments the excess expenditure over Voted Grants/Charged Appropriations for the years 2011-12 to 2012-13 as detailed in paragraph 9 is recommended for regularisation under Article 205 of the Constitution of India.

Thiruvananthapuram,
30th June, 2015.

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

APPENDIX I

SUMMARY OF MAIN CONCLUSION/RECOMMENDATION

<i>Sl. No.</i>	<i>Para No.</i>	<i>Department concerned</i>	<i>Conclusion/Recommendation</i>
1)	2	3	4
1	6	Finance	The Committee suggests that administrative departments should be cautious in not incurring expenditure more than that granted by the Legislature and excess expenditure incurred under certain inevitable conditions should 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. But in actual practice, none of the administrative department complies with the time limit prescribed for submitting the explanatory notes. The Committee directs that Finance Department should instigate necessary move to direct the departments to strictly adhere the time limit so that the procedures to regularise the excess expenditure could be completed before the end of the financial year in which appropriation accounts was laid on the Table of the House.
2	8	Finance, Home, Legislature Secretariat, Public Works, Agriculture (Dairy), Transport, Tourism, Agriculture (Animal Husbandry), Generaln Education, Election	The details of items of which the Committee could not recommend for regularisation due to the non-submission of notes by the administrative departments is listed as Appendix II. The Committee urges those departments to take adequate measures to furnish the notes urgently.

(1)	(2)	(3)	(4)
3	11	Home	When informed that the excess expenditure was due to emoluments given to daily wage employees and enhancement in the wages of prisoners, the Committee exhorts that Home Department should not entertain appointment of personnel on daily wages in future.
4	12	Finance	The Committee expresses its anguish that Finance Department had not furnished the explanatory notes within 2 months as stipulated in the rules. It criticises the Finance Department, which is bound to bring discipline in this regard had incurred an excess expenditure to the tune of ₹ 570 crore and wonders that if Finance Department itself had caused for such lapses, how financial discipline could be maintained. It directs that Finance Department should take necessary measures to avoid excess expenditure in future.
5	13	"	The Committee observes that the excess expenditure was due to insufficient budget allocation under the head of account for salary and wages and directs the Finance Department to take necessary steps to ensure that expected salary component is fully provided.
6	14	Concerned departments	Subject to the above observations/comments the excess expenditure over Voted Grants/Charged Appropriations for the years 2011-12 to 2012-13 as detailed in paragraph 9 is recommended for regularisation under Article 205 of the Constitution. ❏

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 16-01-2015**

Sl. No	Year	Grant	Section	Amount	Department
1	2011-12	XLI - Transport	R(V)	14,90,73,882	Transport
2	2011-12	XLII - Tourism	C(V)	9,58,81,595	Tourism
3	2012-13	LX - Taxes on vehicles	R(V)	80,65,569	Transport
4	2012-13	XVII - Education	R(V)	29,71,81,070	General Education
		Sports, Arts and Culture	C(V)	1,18,49,442	
5	2012-13	XXXI - Animal Husbandry	R(V)	4,79,92,489	Animal Husbandry
6	2012-13	XLII - Tourism	R(V)	3,92,53,979	Tourism
7	2013-14	I- State Legislature	R(V)	32,74,452	Legislature
			R(C)	7,79,857	Secretariat
8	2013-14	IV-Elections	R(V)	2,10,27,603	Election
9	2013-14	Debt Charges	R(C)	1,09,10,96,321	Finance
10	2013-14	XIII - Jails	R(V)	3,74,75,050	Home
11	2013-14	XV - Public Works	C(V)	72,52,76,458	Public Works
			R(C)	27,21,676	
12	2013-14	XVI - Pensions and Miscellaneous	R(V)	3,71,23,54,719	Finance
			R(C)	1,27,63,774	
13	2013-14	XXXII - Dairy	C(V)	19,774	Agriculture (Dairy)

Appendix III
Note furnished by Government

**NOTES FOR RECONCILIATION OF EXCESS
GOVERNMENT OF KERALA
(GENERAL ADMINISTRATION (BUDGET WING) DEPARTMENT)**

Administrative Accounts (2011-12) Reconciliation of excess over Charged Appropriation under Grant No. 11, Heads of Budget, Estimates and Head Quarters Grant (Interim) Budget.

According to the Administrative Accounts (2011-12) the reasons for Excess under Grant No. 11 are indicated below.

Major Head/Head:

- (i) 2012 President/Vice President/Governor/Administration of Union Territories
- (ii) 2011 Public Service Commission

Revenue - Charged

Total gross appropriation

Actual Expenditure
(in thousands)

Excess

Original Rs. 66.97

Supplementary Rs. 91.00

Rs. 97.97

Rs. 53.28

(+2.51.31)

Amount sanctioned during the year (31st March 2012)

3.58.03

Excess Savings occurred mainly under:

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess/Saving
1	2012 RS 066.97	(in lakh of rupees)		
	G 2.71.31			
	R (-) 36.33		2.35.28	(-1.72)

Reason for Excess/Savings:

The amount was not fully utilized due to the absence of HR for Governor in action.

Sl. No.	Head of Account	Total grant	Actual Expenditure	Excess/Saving
2	2011 102.53	(in lakh of rupees)		(+) 5.17.59
	G 74.72.48			
	R 3.00.05		74.55.11	
	R (-) 2.82.77		82.35.00	

Reason for Excess/Savings:

Most of the Granted estimate of PSC was primarily utilized for stipends of various lower officers at the end of the financial year in the revised pay scales. In the subsequent period above the amount of Rs. 2.51.31 (+0.00) may be recommended for regularization as per Article 203 of the Constitution of India.

(The above has been verified in detail and minutely pointed out in detail for interpretation in the final notes are only incorporated.)

(TAXES DEPARTMENT)

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

Major Head/ Heads:2020, 2040, 2045

Revenue Voted

(Rs. In Thousands)

	Total Appropriation	Actual Expenditure	Excess+
1960	1,000,000	950,000	50,000
1961	1,200,000	1,100,000	100,000
1962	1,500,000	1,400,000	100,000
1963	1,800,000	1,700,000	100,000
1964	2,000,000	1,900,000	100,000
1965	2,200,000	2,100,000	100,000
1966	2,500,000	2,400,000	100,000
1967	2,800,000	2,700,000	100,000
1968	3,000,000	2,900,000	100,000
1969	3,200,000	3,100,000	100,000
1970	3,500,000	3,400,000	100,000
1971	3,800,000	3,700,000	100,000
1972	4,000,000	3,900,000	100,000
1973	4,200,000	4,100,000	100,000
1974	4,500,000	4,400,000	100,000
1975	4,800,000	4,700,000	100,000
1976	5,000,000	4,900,000	100,000
1977	5,200,000	5,100,000	100,000
1978	5,500,000	5,400,000	100,000
1979	5,800,000	5,700,000	100,000
1980	6,000,000	5,900,000	100,000
1981	6,200,000	6,100,000	100,000
1982	6,500,000	6,400,000	100,000
1983	6,800,000	6,700,000	100,000
1984	7,000,000	6,900,000	100,000
1985	7,200,000	7,100,000	100,000
1986	7,500,000	7,400,000	100,000
1987	7,800,000	7,700,000	100,000
1988	8,000,000	7,900,000	100,000
1989	8,200,000	8,100,000	100,000
1990	8,500,000	8,400,000	100,000
1991	8,800,000	8,700,000	100,000
1992	9,000,000	8,900,000	100,000
1993	9,200,000	9,100,000	100,000
1994	9,500,000	9,400,000	100,000
1995	9,800,000	9,700,000	100,000
1996	10,000,000	9,900,000	100,000
1997	10,200,000	10,100,000	100,000
1998	10,500,000	10,400,000	100,000
1999	10,800,000	10,700,000	100,000
2000	11,000,000	10,900,000	100,000
2001	11,200,000	11,100,000	100,000
2002	11,500,000	11,400,000	100,000
2003	11,800,000	11,700,000	100,000
2004	12,000,000	11,900,000	100,000
2005	12,200,000	12,100,000	100,000
2006	12,500,000	12,400,000	100,000
2007	12,800,000	12,700,000	100,000
2008	13,000,000	12,900,000	100,000
2009	13,200,000	13,100,000	100,000
2010	13,500,000	13,400,000	100,000
2011	13,800,000	13,700,000	100,000
2012	14,000,000	13,900,000	100,000
2013	14,200,000	14,100,000	100,000
2014	14,500,000	14,400,000	100,000
2015	14,800,000	14,700,000	100,000
2016	15,000,000	14,900,000	100,000
2017	15,200,000	15,100,000	100,000
2018	15,500,000	15,400,000	100,000
2019	15,800,000	15,700,000	100,000
2020	16,000,000	15,900,000	100,000
2021	16,200,000	16,100,000	100,000
2022	16,500,000	16,400,000	100,000
2023	16,800,000	16,700,000	100,000
2024	17,000,000	16,900,000	100,000
2025	17,200,000	17,100,000	100,000
2026	17,500,000	17,400,000	100,000
2027	17,800,000	17,700,000	100,000
2028	18,000,000	17,900,000	100,000
2029	18,200,000	18,100,000	100,000
2030	18,500,000	18,400,000	100,000
2031	18,800,000	18,700,000	100,000
2032	19,00		

Original 1,70,50,57

Supplementary	10,36,84	1,80,87,41	1,83,56,48	(+)2,69,07
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Re-appropriation

Amount surrendered during the year (31 st March 2012)	6,53,19
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Excess / Savings occurred mainly under:-

(Rs. in Lakhs)

Sl. No	Head of Account	Modified Appropriation	Actual Expenditure	Excess/ Saving
1	2040-101-97- Offices of Commercial Taxes O 1,41,69.05 S 29.31 R(-) 6,02.26	1,35,96.10	1,44,31.16	(+)8,35.06

Reasons for Excess/Savings:

Excess expenditure under the above head of account was due to the payment of enhanced rates of D.A. sanctioned as per G.O (P) No.535/11/Fin dated 14.11.2011 and G.O (P) No.323/12/Fin dated 04.06.2012 and payment of arrears in finance year 2011-12. Payment of arrears of latest Pay Revision also was another reason for incurring excess expenditure.

Sl. No	Head of Account	Modified Appropriation	Actual Expenditure	Excess/ Saving
2	2020-104-Collection Charges O:11.28	(In lakh of rupees)		
		11.28	37.70	(+)26.42

Reasons for Excess/Savings:-

The Head of Account '2020-00-104' is not a regular expenditure head of account, but is intended for account adjustments of expenditure on collection of Agricultural Income Tax and Sales Tax calculated on a prorata basis and transferred from the head of account '2040-00-101'. This is a post-expenditure activity and in the absence of a proper mechanism to track figures of expenditure and receipts to work out the proportionate share of expenditure transferable from the major head '2040' to the major head '2020' at the end of the financial year, the Commissioner of Commercial Taxes could not obviously move for additional appropriation required under major Head '2020' during 2009-10. Steps have already been taken to arrive at the excess expenditure under AIT-Collection charges' under '2020-104' and to regularize the same by obtaining additional authorization from 2012-13 onwards.

In the circumstances explained above the excess of ₹861.48 lakhs may be recommended for regularization as per Article 205 of the Constitution of India.

The notes has been vetted in audit and remarks pointed out in the audit for incorporation in this final notes are duly incorporated.

**Notes for Regularisation of Excess
GOVERNMENT OF KERALA
TAXES (G) DEPARTMENT**

Appropriation Accounts (2011-12) Regularization of excess over Voted Grants under Grant No.VIII Excise (Revenue) Section.

According to the Appropriation Accounts (2011-12), the reasons for excess under Grant No.VIII – State Excise are indicated below:-

Major Head/Leads:

2039 State Excise - (Revenue - voted)

	Total grant or Actual appropriation	Excess+ Expenditure Saving - (in thousands of rupees)
Original	1,38,62,03	
Supplementary	1,40,00	1,40,02,03
Reappropriation		1,44,76,92
Amount surrendered during the year (31 st March 2012)		10,00
Excess occurred mainly under:-		+ 4,74,89

Sl.No.	Head of Account	Total Grant	Actual Expenditure (As per office - record) (In lakhs of rupees)	Excess+ Saving -
1	2039-001-99 O 59,62.92 S 40.00 R 2,47,61	62,50.53	65,96.54	+3,46.01

Reason for Excess:- There is no appropriation control under 01 salaries and 02 wages. The excess occurred under 01 salaries and 02 wages was mainly due to the implementation of Pay Revision Order, 2009 with effect from 01-07-09.

Sl.No.	Head of Account	Total Grant	Actual Expenditure (As per office - record) (In lakhs of rupees)	Excess+ Saving -
2	2039-001-98 O 75,58.31 S R -2,49.45	73,08.86	74,36.47	+1,27.61

Reason for Excess:- There is no appropriation control under 01 salaries and 02 wages. The excess occurred under 01 salaries and 02 wages was mainly due to the implementation of Pay Revision Order, 2009 with effect from 01-07-09.

Reason for Saving:- The reason for the anticipated savings of Rs.249.45 lakhs was due to strict enforcement of economy measures under 05(1) Water charges, 05(2) Electricity charges, 05(3) Telephone charges, 05(4) Other charges & 45 POL etc. and lesser number of claims under 01(4) Medical reimbursement, 04(1) Tour TA & 04(2) Transfer TA etc.

In the above circumstances, the excess of Rs.4,74.89/- (in thousands) may be recommended for regularization as per Article 205 of the Constitution of India.

Notes has been vetted in audit.

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

Appropriation Accounts (2011-12) Regularisation of Excess/Savings over voted grants/appropriation under Grant No. XI District Administration and Miscellaneous (Revenue voted section)

According to the Appropriation Accounts (2011-12) the reason for Excess/Savings under the Grant No. XI District Administration and Miscellaneous are indicated below:

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 3,38,67,40 Supplementary 14,39,10	3,53,06,50	3,61,34,73	+8,28,23
Amount Surrendered during the year (31 March 2012)			

Excess/Savings occurred mainly under the following Heads of Account.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
1	2053-			
	094 other establishments			
	99 Taluk Offices	96,85.96	1,00,77.91	+3,91.95
	O. 92,34.74			
	R. 4,51.22			

Reason for Excess

The excess was due to the implementation of IX th pay revision order and subsequent drawl of arrears of pay and allowances from 01.07.2009. The arrear on pay revision was mainly expected during 2010-11 and the extra provision for pay & allowances was partially incorporated during 2010-11 and partially during

2011-12. But in fact due to the delayed implementation of the pay revision order the entire claim was drawn during 2011-12. Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The re-appropriated amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
2	2053-			
	093 District Establishments			
	99 Collectors & Magistrate			
	O. 75,77.41	77,58.27	80,69.60	+3,11.33
	R. 1,80.86			

Reason for Excess

The excess was due to the implementation of IX th pay revision order and subsequent drawal of arrears of pay and allowances from 01.07.2009. The arrear on pay revision was mainly expected during 2010-11 and the extra provision for pay & allowances was partially incorporated during 2010-11 and partially during 2011-12. But in fact due to the delayed implementation of the pay revision order the entire claim was drawn during 2011-12. Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The re-appropriated amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
	2053			
	094 Other Establishments			
	65 Special staff for acquisition of land for National Highway Development Project, Mannuthy			
	O. 2,71.98	2,81.03	3,11.53	+30.50
	R. 9.05			

Reason for excess

The excess was due to the implementation of IX th pay revision order and subsequent drawal of arrears of pay and allowances from 01.07.2009. The arrear on pay revision was mainly expected during 2010-11 and the extra provision for pay & allowances was partially incorporated during 2010-11 and partially during 2011-12. But in fact due to the delayed implementation of the pay revision order the entire claim was drawn during 2011-12. Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The re-appropriated amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
4	2053-			
	094 Other Establishments			
	56 Special Staff for acquisition of land for Vizhinjam International Sea Port	45.51	44.81	-0.70
	O. 12.01			
	R. 33.50			

Reason for Savings.

Some posts remained vacant during the financial year resulted in savings. Actual reconciled expenditure could not be obtained from the District Collector on 31.03.2011. The re-appropriated amount is calculated based on the un-reconciled expenditure figures received from District Collectors.

Sl.No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
5	2053-			
	094 Other Establishments			
	61 Special Staff for acquisition of land for Power Grid Corporation	89.49	88.34	-1.15
	O. 56.17			
	R. 33.32			

Reason for Savings.

Some posts remained vacant during the financial year resulted in savings. Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The re-appropriated amount is calculated based on the un-reconciled expenditure figures received from District Collectors.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
6	2053-			
	800 Other Expenditure			
	98 Institution of Land and Disaster Management-Grant-in-Aid	83.00	83.00	
	O. 66.00			
	R. 17.00			

Reason for Savings/Excess

The resumption amount of (₹ 8 lakhs was under plan head. Hence it could not be accounted under non-plan head. The original budget provision of ₹ 36 lakhs and supplementary of ₹ 25 lakhs under non plan head were fully utilized. In fact the re-appropriated amount of ₹ 25 lakhs was not offset by these savings of ₹ 8 lakhs.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
7	2053-			
	094 Other Establishments			
	57 Special Staff for acquisition of land for National Highway Authority of India	6,51.25	6,82.99	+31.74
	O. 8,69.72			
	R. -2,18.47			

Reason for Excess

The excess was due to the implementation of IX th pay revision order and subsequent drawal of arrears of pay and allowances from 01.07.2009. The arrear on pay revision was mainly expected during 2010-11 and the extra provision for pay & allowances was partially incorporated during 2010-11 and partially during 2011-12. But in fact due to the delayed implementation of the pay revision order the entire claim was drawn during 2011-12. Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The re-appropriated amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

Sl.No	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
8	2053-			
	800 Other Expenditure			
	91 Protection of Public Wealth- Kerala land Bank Project	40.84	40.84	
	O. 1,25.00			
	R. -84.16			

Reason for Excess/Savings

Resumption was due to non receipt of administrative sanction. On 2010-11 savings were attributed due to same reason.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
9	2053-			
	094 Other Establishments			
	98 Special staff for acquisition of land for Railways	3,98.95	4,52.64	+53.69
	O. 5,31.77			
	R. -1,32.82			

Reason for Excess

In both case actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2010. The resumed amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
10	2053-			
	094 Other Establishments			
	58 Special Staff for acquisition of land for Aligarh University off Campus Centre, Malappuram	30.02	31.56	+1.54
	O. 1,02.78			
	R. -72.76			

Reason for Excess

In both case actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2010. The resumed amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
11	2053-			
	094 Other Establishments			
	59 Special Staff for Acquisition of land for Rail Coach Factory, Palakkad	35.01	34.99	-0.02
	O. 97.69			
	R. -62.68			

Reason for savings

Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The resumed amount is calculated based on the unreconciled expenditure figures received from District Collectors. Hence the final savings.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
12	2053-			
	094 Other Establishments			
63	Special Staff for Acquisition of land for Vallarpadam International Container Transhipment Terminal Project	14.86	28.88	+14.02
O.	89.73			
R.	-74.87			

Reason for Excess.

Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The resumed amount is calculated based on the unreconciled expenditure figures received from District Collectors. Hence the final excess.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
13	2047-			
	103 Promotion of small savings			
96	District Offices	2,01.12	2,17.58	+16.46
O.	2,66.42			
R.	-65.30			

Reason for Excess.

After reconciliation of expenditure of all 14 Districts of National Savings offices, some miss classifications are found in treasury figures/AG's figure with that of Department figure. This is the main reason for excess. The task for finding out the exact amount of miss classification is a time consuming process and necessary steps has already been taken for it.

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
14	2053-			
	094 Other Establishments			
	92 Special Staff for land acquisition for Naval Academy at Ezhimala	0.00	0.00	
	O. 32.38			
	R. -32.38			

Reason.

Continuous sanction of this office has been rejected just after the preparation of budget 2011-12. After 2011-12, only token provision is allotted for this office.

SI. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
15	2053-			
	094 Other Establishments			
	55 Special staff for acquisition of land for Karipur International Air Port	39.45	25.87	-13.58
	O. 57.05			
	R. -17.60			

Reason for savings

Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The resumed amount is calculated based on the unreconciled expenditure figures received from DC's. Hence the final savings.

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
16	2047- 103 Promotion of small savings			
	99 National Savings Organisation Directorate	2,13.87	2,30.63	+16.76
	O. 2,43.07			
	S. 14.11			
	R. -43.31			

Reason for excess

After reconciliation of expenditure of Directorate of National Savings, some misclassifications are found in treasury figure/AG's figure with that of Department figure. This is the main reason for excess. Necessary steps has already been taken to find out the exact amount of misclassification

Sl. No.	Head of Account	Total Grant (In Lakh of Rupees)	Actual Expenditure (In Lakh of Rupees)	(+) Excess (-) Savings (In Lakh of Rupees)
17	2053- 094 Other Establishments			
	73 Special staff for acquisition of land for Airport, Kannur	1,77.86	1,79.30	+1.44
	O. 1,99.65			
	R. -21.79			

Reason for Excess

Actual reconciled expenditure could not be obtained from the District Collectors on 31.03.2011. The resumed amount is calculated based on the un-reconciled expenditure figures received from District Collectors. Hence the final excess.

In the circumstances explained above the excess of ₹8,28,23,107/- may be recommended for regularisation as per Article 205 of the Constitution of India and also 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
(HOME (E) DEPARTMENT)**

Appropriation Accounts (2011-12) Regularization of excess/Savings over Voted Grants/Charged appropriation under Grant No XII (Revenue) Section.

According to the Appropriation Accounts (2011-12) the reasons for Excess/savings under Grant No XII are indicated below.

Major Head/Heads: 2055-Police

Revenue – Voted

	Total Grant	Actual Expenditure (in thousands)	Excess+ Savings –
Original	16,09,83.31		
Supplementary	9,71.14	16,19,54.45	17,24,01.88
Reappropriation	0		1,04,47.43 (+)

Amount surrendered during the year (31st March 2012) 1,48,16

Excess occurred mainly under :-

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess
1	(2055-00-109-99 District Force (Voted -Non Plan) O 10,90,69.74 S 3,81.02 R 25,93.97	11,20,44.73	12,19,06.52	+ 98,61.79

Reason for Excess:- The excess expenditure noted above was occurred under Salaries, OE 4 other items, POL etc. The excess expenditure occurred under Salaries was due to the implementation of Pay revision 2009. Most of the employees, elected their option date with effect from 7/2009. Hence the expenditure increased beyond the original provision which resulted in excess expenditure, which could not be regularized in time for want of savings within the grant at the end of the financial year.

The excess expenditure occurred under OE 4 Other Items was due to the hike of prices in stationery items etc. The expenditure under the head during the end of March could not be accounted while fixation of final grant.

The excess expenditure occurred under POL was due to the frequent hike in prices of fuels. The expenditure under the head during the end of March could not be accounted while fixation of final grant.

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess
2	(2055-00-101-99-Criminal Investigation Branch- Voted Non Plan) O 39,08.02 S 0.00 R 5,28.25	44,36.27	49,37.74	+ 5,01.47

Reason for Excess:- The excess expenditures occurred was under Salaries, Wages, 04 Travel Expenses, 05 OE 4 Other items and POL etc.

The excess expenditure occurred under Salaries was due to the implementation of Pay revision 2009. Most of the employees elected their option date with effect from 7/2009. As such the expenditure under the head has been increased beyond the original provision which resulted the excess expenditure, which could not either be identified while fixation of final grant for the year 2011-12 or regularized in time.

The excess expenditure under wages was due to the revision of wages of Full time/ PT contingent employees consequent on Pay Revision 2009.

The excess expenditure occurred under Tour TA was due to the settlement of pending TA to the Police personnel and also due to the expenditure in connection with the Assembly Election 2011. This excess expenditure occurred during the end of March could not be accounted while fixation of final grant.

The excess expenditure occurred under other items was due to the hike of prices of stationery items etc. The expenditure under the head during the end of March could not be accounted while fixation of final grant.

The excess expenditure occurred under POL was due to the hike in prices of fuels. The expenditure under the head during the end of March could not be anticipated while fixation of final grant.

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess
3	(2055-00-101-96-Agency Charges for Immigration wing of Airports and Seaports-Voted Non Plan) O 1110.75 S 0.00 R 241.05	1351.80	1447.77	+ 95.97

The Excess of Rs 95.97 Lakhs under the above head was the result between the excess under Salaries and Savings under the head of account Wages, Travel Expenses and other charges as detailed below.

Reason for Excess:- The excess expenditure occurred under the head of account of Salaries was due to the implementation of Pay revision 2009. Most of the employees have elected their option date with effect from 7/2009. As such the expenditure under the head exceeded the original provision which resulted in excess expenditure, which could not either be identified while preparing budget proposals for the year 2011-12 or got regularized in time.

The Savings under wages was due to non filling of Vacancies of contingent employees and daily wages Camp followers. The savings under Tour TA because of the bills related to Tour TA were not encashed fully. The amount utilized under the head 34 other charges could not be fixed in the final grant. Hence the savings in 34 other charges.

(Rs. in lakhs)				
Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
4	(2055-00-800-99 Payment of cost for the deployment of CRPF) O 0.01 S 0.00 R -0.01	0.00	3,06.39	+ 3,06.39

Reason for Excess: - The excess expenditure noticed under this head of account is due to misclassification which is actually related to 111-99-01 salaries, and 104-98-01-Salaries.

Savings occurred mainly under :-

Sl.No.	Head of Account	Total Grant	(Rs. in lakhs)	
			Actual Expenditure	Savings
5	(2055-00-111-99-Railway Police) O 15,99.44 S 0.00 R 433.74	20,33.18	17,86.36	-2,46.82

The Savings Rs 246.82 lakhs occurred under the head was the result between savings under the head of Salaries, Travel Expenses, Office Expenses, and excess expenditure under Wages, Other Charges and POL, as detailed below

Reason for Savings:-

The Savings noticed under this head of account is mainly due to booking of some expenditure under salaries which is actually related to 800 Other Expenditure 99-Payment of cost for the Deployment of CRPF. Also the bills related to pending Tour TA could not be encashed fully and the expenditure anticipated under other items could be utilized fully. Hence the savings.

Reason for excess:- The excess expenditure under wages was due to revision of Wages of Full time/ PT contingent employees consequent on Pay revision 2009. Actual expenditure under Other Charges could not be identified while fixation of final grant. The excess expenditure occurred under 45 POL was due to the hike in prices of fuels. The expenditure under the head during the end of March could not be anticipated while fixation of final grant.

Excess occurred mainly under

Sl.No.	Head of Account	Modified Appropriation	(Rs. in lakhs)	
			Actual Expenditure	Excess
6	(2055-00-101-98-Special Branch CID) O 49,21.87 S 0.00 R -5,14.72	44,06.95	50,74.08	+ 6,67.13

The excess expenditure Rs 667.13 lakh occurred under the minor head was the result of excess expenditure under the head of Salaries and Repair & maintenance, and savings under Wages, Travel Expenditure, 05 OE, RRT and POL, as detailed below.

Reason for Excess: - The excess expenditure occurred mainly under salaries, was due to implementation of Pay revision 2009. Most of the employees have elected their option date with effect from 7/2009. Hence the expenditure under the head exceeded original provision which resulted in excess expenditure which could not be identified while fixation of final grant for the year 2011-12. Also excess expenditure was occurred under repair and maintenance was due to the hike of prices in spare parts and repair charges of the vehicle, which could not be identified while fixation of final grant.

The savings occurred under wages is due to non filling up of vacant posts. The bills related to pending Tour TA was not encashed fully before end of the financial year Hence the savings under Tour TA. The amount earmarked for the payment towards the Private party and firms for the purchase of items could not be encashed before the close of the financial year. Hence the Savings under

Office expenses. The amount under the head of account RRT could not be utilized completely as anticipated. Hence the Savings under RRT. The savings under POL was due to the non payment of bill amount anticipated for the settlement of dues to firms due to technical reasons. Hence the savings.

Savings occurred mainly under:-

(Rs. in lakhs)

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
7	(2055-00-003-88-Keral Police Academy) O 19.39.40 S 33.00 R 3,81.34	23.53.74	20.80.80	(-) 2.72.94

Reason for Savings:-

The Savings noticed is mainly under Salaries, Wages Tour TA, etc. The Savings under salaries is due to misclassification of expenditure relating to the head of account 104-99- 01Salaries. The Savings occurred under wages is due to non filling up of Vacant posts. The TA bills in respect of the Gazetted officers could not be encashed fully due to administrative reasons. Hence the savings under tour TA. The above savings could not be anticipated while fixation of final grant

Excess occurred mainly under :-

(Rs. in lakhs)

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess
8	(2055-00-112-89-Cochin Harbour Police) O 1.45.48 S 0.00 R 1.26	1.46.72	2.47.47	+ 100.75

Reason for Excess:-

The excess expenditure was occurred under the Salaries, Wages, 04 Travel Expenses, 05 OE Office Expenses, 21 MV 2 Repair and Maintenance, and 45 POL. The excess expenditure occurred under the Salaries was due to the implementation of Pay revision 2009. Most of the employees have elected their option dated with effect from 7/2009. As such the expenditure under the head has been increased beyond the original provision which resulted in excess expenditure, which could not be accounted while fixation of final grant for the year 2011-12.

The excess expenditure under wages was due to revision of Wages of Full time/ PT contingent employees consequent on the implementation of Pay revision 2009,

The amount expended under Tour TA during March could not be anticipated exactly while fixation of final grant. Hence the excess in Tour TA.

The excess expenditure was occurred under Other Items due to the hike of prices of stationary items. The expenditure under the head during the end of March could not be accounted while fixation of final grant.

The excess expenditure occurred under Motor vehicle repair and maintenance is due to the enhanced rate of labour charges and including cost of spare parts of the vehicles.

The excess expenditure under the Item POL was due to the hike in prices of fuel prices etc. The expenditure under the head during the end of March could not be accounted while fixation of final grant.

(Rs. in lakhs)

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess
9	(2055-00-115-99-Modernisation of Police Force) O 38,87.00 S 0.00 R -258.28	36,30.72	39,67.13	+ 3,36.41

The Savings of Rs 336.41 lakhs occurred under the minor head was the result between the excess expenditure under 2055-115-99 MoPF (01) Central share and Savings under 2055-115-99-MoPF (02) State Share, as detailed below.

Reason for Excess:-

The Excess expenditure noticed under 2055-115-99 MoPF (01) Central share is due to misclassification of expenditure which is actually related to 800-84 MPD (PLAN).

The anticipated payments under the head 2055-115-99 MoPF 9 (02) State Share at the end of March 2012 could not be released completely. Hence the Savings under State Share

The above excess expenditure was partly offset by savings, mainly under the following head of account

Excess occurred under :-

(Rs. in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
1	(2055-00-104-99 Armed Police) O 2,01,38.64 S 1,06.00 R -16,82.77	1,85,60.87	1,88,14.16	+ 2,53.29

The Excess of Rs 253.29 lakhs occurred under the minor head was the result of excess expenditure occurred under the head of salaries, and POL and savings under Wages, Travel Expenses, Maintenance, Repair and Maintenance, Other Charges etc, as detailed below.

Reason for Excess:- The excess expenditure occurred mainly under salaries, was due to implementation of Pay revision 2009. Most of the employees have elected their option date with effect from 7/2009. Hence the expenditure under the head exceeded original provision which resulted in excess expenditure which could not be identified while fixation of final grant for the year 2011-12 some amount of Excess expenditure noticed under salaries is due to booking of expenditure which relating to the head of account 003-98-01 Salaries. The excess expenditure occurred under POL was due to hike in prices of fuels etc. The expenditure under the head during the end of March could not be anticipated while fixation of final grant.

The Savings under wages is due to non filling up of vacant posts of contingent employees.

The amount anticipated for the settlement of TA bills for the month of February could not be utilized completely and this amount could not be taken in to account while fixation of final grant. Hence the Savings under Travel Expenditure.

The amount of Rs.10,000/- has not been accounted while fixation of final grant. Hence the savings under Maintenance which is nominal.

The amount earmarked for the expenditure has not been completely utilized due to technical reasons. Hence the savings under 21 MV 2 Repair and Maintenance, which is nominal

The amount earmarked for the expenditure was less than that anticipated Hence the savings under other charges, which is nominal.

Savings occurred mainly under :-

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
2	(2055-00-104-98-India Reserve Battalion) O 22,96.48 R -13,65.58	9,30.90	8,76.27	(-) 54.63

The Savings of Rs 54.63 lakhs occurred under the minor head was the result of difference between Savings under the head of Salaries, Wages and Excess expenditure under, Travel Expenses, and Office expenses etc, as detailed below.

Reason for Savings- The Savings noticed under salaries is due to misclassification of expenditure which actually related to 2055-800-99-01. The expenditure for wages of contingent employees was less than that anticipated. Hence the savings.

The excess occurred under 04 Travel Expenses is mainly due to settlement of pending TA bills which could not be accounted while fixation of final grant.

Exact amount of expenditure under Office Expenditure is due to the hike in prices of various stationary items.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
3	(2055-00-800-84-Modernisation of Police Department (PLAN)) O 4,47.00 R -0.1	4,46.90	0.00	(-) 4,46.90

Reason for Savings:- The Savings noticed under this head of account is due to misclassification of expenditure which is actually related to the head of account 115-99- MoPF

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
4	(2055-00-112-98Coastal Police Stations) O 7,75.41 S 200.00 R -2,50.21	7,25.20	6,59.87	(-) 65.63

Reason for Savings-

The anticipated savings of RS 300.79 Lakh was partly offset of Rs 50.58 Lakh mainly for meeting increased expenditure due to remittance of insurance premium of boats allotted to Coastal Police Stations and for the payment of pending liabilities like wages etc.

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
5	(2055-00-114-99-Wireless Unit) O 27,32.11 R -119.00	27,51.11	24,64.32	(-) 2,86.79

The Savings Rs 286.79 lakhs occurred under the minor head was the result of difference between savings under the head of salaries, Travel Expenses, Office Expenses, and excess expenditure under Wages, Other Charges and POL, as detailed below.

The savings noticed under this head of account is due to misclassification of expenditure relating to the head of account 101-99-01 Salaries. The tour performed was less than that programmed. Hence the savings. The anticipated expenditure could not be utilized completely due to technical reasons. Hence the savings.

The excess expenditure under wages was due to revision of Wages of Full time/ PT contingent employees consequent on Implementation of Pay revision 2009.

The excess expenditure occurred under this items was due to the hike in prices of fuels, lubricant etc. The expenditure under the head during the end of March could not be accounted while fixation of final grant. Hence the excess.

(Rs. in lakhs)				
Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
6	(2055-00-001-99-Superintendence) O 3200.02 S 191.85 R -86.43	3305.44	3177.09	(-) 128.35

The Savings Rs 128.35 lakhs occurred under the head was the result of difference between savings under the head of salaries, Office Expenses, and RRT, 19 M&E, and 45 POL and excess expenditure under Wages, as detailed below.

Reason for Savings:-

The savings noticed under salaries is due to non filling of vacant posts. The amount anticipated for the expenditure could not be utilized completely. Hence the savings in Office expenses and RRT. Savings occurred under M&E is due to postponement of certain purchases of machinery items. The amount anticipated for the expenditure during the end of March could not be utilized completely POL. The savings could not be accounted in the final grant fixation. Hence the savings

The excess expenditure under wages was due to revision of Wages of Full time/ PT contingent employees consequent on implementation of Pay Revision 2009,

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Savings
7	(2055-Police-800-Other Expenditure 77 Flagship programme on gender awareness and gender friendly infrastructure facilities in Police Department (PLAN)) O 4,00.00 R -148.10	2,51.90	2,39.14	(-) 12.76

Reason for Savings:- The anticipated expenditure under the head has not been utilized fully and the exact expenditure could not be anticipated while fixation of the final grant. Hence the savings.

Sl.No.	Head of Account	Rs in Lakh		
		Total Grant	Actual Expenditure	Savings
8	(2055-Police-800- Other Expenditure - 80-Police Complaints Authority)			
	O 40.65	40.65	1.73	(-) 38.92
	S 0.00			
	R 0.00			

Reason for Savings:- The major portion of the allocation (ie amounting to Rs 36.15 Lakhs) was the salary of the chairman, who was also acting as the Chairman, Kerala Anti Social (Prevention) Act, Advisory Board. But the salary and allowances of the chairman were met from the account of the advisory board, which resulted in savings. A copy of Government letter No 1430/SS A5 /2013/Home dated 15/2/2013 in this regard is enclosed for information

Excess occurred under :-

Sl.No.	Head of Account	(Rs. in lakhs)		
		Total Grant	Actual Expenditure	Excess
9	(2055-00-116-99-Forensic Science)			
	O 3,68.90	212.68	340.37	(-) 127.49
	R -1,52.02			

Reason for Excess:-

The excess expenditure occurred under Salaries, Wages and Office Expenses.

The excess expenditure occurred under Salaries was due to the implementation of Pay revision 2009. Most of the employees, elected their option date with effect from 7/2009. As such the expenditure under the head had been increased beyond the original provision which resulted in excess expenditure, which could not be accounted while fixation of final grant for the year 2011-12.

The excess expenditure under wages was due to revision of Wages of Full time/ PT contingent employees consequent on implementation of Pay revision 2009.

The excess expenditure was mainly occurred under the items was due to the hike in prices of office stationary item etc. The expenditure under the head during the end of March could not be accounted while fixation of final grant.

In the circumstances explained above the Excess of Rs 104,47,43,000/- may please be recommended for regularization as per Article 205 of the Constitution of India.

Certified that 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/SAVINGS
(HOME(E) DEPARTMENT)**

Appropriation Accounts (2011-12) Regularization of excess over charged appropriation under Grant No XII (Revenue) Section.

According to the Appropriation Accounts (2011-12) the reasons for Excess/savings under Grant No XII are indicated below.

Major Head/Heads: 2055-Police-
Revenue-Charged

		Total appropriation	Actual Expenditure (in thousands of Rupees)	Excess+ Savings -
Original	599			
Supplementary	0.00	599	900	301 (+)

Amount surrendered during the year (31st March 2012) 504

Excess occurred under

Sl.No.	Head of Account	Total Appropriation	(Rs. in lakhs) Actual Expenditure	Excess
	(2055-Police-109 District Police -99 District Force (Non Plan Charged))	0.95	9.00	+8.05
	O 1.38			
	R -0.43			

Reason for Excess:- An amount of Rs 5.04,000/- from the total Charged provision has been surrendered vide GO(Rt) No 4208/2012/Fin dated 31/3/2012. The remaining Excess of Rs 301,000/- noted under this head of account is due to misclassification of expenditure which related to 109-99-05 -4 Other Items (Voted).

In the circumstances explained above the Excess of Rs 301,000/- may please be recommended for regularization as per Article 205 of the Constitution of India.

Certified that 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/SAVINGS
(HOME(E) DEPARTMENT)**

Appropriation Accounts (2011-12) Regularization of excess over Voted Grants under Grant No XII(Capital) Section.

According to the Appropriation Accounts (2011-12) the reasons for Excess/savings under Grant No XII are indicated below.

Major Head/Heads: 4055 Capital Outlay on Police –

Capital – Voted

		Total appropriation	Actual Expenditure (in thousands of Rupees)	Excess+ Savings –
Original	3			
Supplementary	90.51	90.54	1,02.36	11.82 (+)

Amount surrendered during the year (31st March 2012)

52

Excess mainly under:

Rupees in Lakh

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
	(4055-Police-207 State Police- 97 Other Buildings-(01) major works)			
	O 1	44.51	56.85	+12.34
	S 44.50			

Reason for Excess:- The excess occurred under this head of account is due to the payment of pending bills up to 12/2011. A copy of the letter No FB9-6227/2012 dated 5/3/2013 received from the Chief Engineer, PWD in this regard is for information.

In the circumstances explained above the Excess of Rs.11.82,000/- may please be recommended for regularization as per Article 205 of the Constitution of India.

Certified that 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**GOVERNMENT OF KERALA
Home (B) Department**

Appropriation Accounts 2011-12 Regularisation of excess over voted Grants appropriation under Grant No. XIII, JAILS (Revenue Section).

According to the Appropriation Account 2011-12 the reasons for Excess under the Grant No. XIII JAILS are indicated below.

Major Head - 2056 JAILS
Revenue (Voted)

	Total appropriation (in thousands)	Actual Expenditure	Excess +
	63,73,06	64,76,49	+1,03,43
Original	60,31,06		
Supplementary	3,42,00		

Amount surrendered during the year (31st March 2012)

Nil

Notes and Comments

- (i) In view of the excess of Rs. 103.43 Lakh, the supplementary grant of Rs. 342.00 lakh obtained in March 2012 proved inadequate.

The excess expenditure occurred was mainly under the head of account 01 Salaries. In previous years, excess expenditure has not occurred in this head of account. In the absence of PSC rank list, more daily waged employees were engaged duty in the prisons and the enhancement of wages of prisoners were also added increase in the expenditure.

(ii) Excess occurred mainly under:-

Sl.No.	Head of Account	Total Grant (in lakhs)	Actual Expense (in lakhs)	Excess (in lakhs)
1.	2056-00-101-99-00-Jails Original Grant : 5129.88 Supplementary Grant : 337.00 Re-appropriation : 23.21	5490.09	5582.58	+92.49

Excess occurred mainly under Salaries. In the 2011-12 Budget, an amount of Rs. 34,25,04,000 was sanctioned as Original Grant in the Head of Account '2056-00-101-99-Jails-01 Salaries'. An amount of Rs. 36,72,000 was reappropriated for various other heads due to lack of funds. Thus the Total Grant reduced to Rs. 33,88,32,000. As per the Departmental figures the expenditure in '01 salaries' is Rs. 35,42,11,960 and the variation is Rs. 1,53,79,960 (excess). The variation is due to the implementation of revision of pay and allowance of employees by the Government was not anticipated at the time of preparation of Budget estimates. But as per the letter, it is intimated that the actual excess was only Rs. 1,03,42,841 and required to be regularised.

Due to the increase of expenditure in various other heads under '2056 Jails', the Department has proposed final reappropriation and the Government accorded sanction for an amount of Rs. 4,47,63,000 vide G.O.(Rt) No. 4210/2012/Fin. dated 31.03.2012 (copy enclosed).

In the circumstances explained above the excess of Rs. 1,03,42,841 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.

**NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA
(PRINTING AND STATIONERY DEPARTMENT)**

Appropriation Accounts (2011-12) Regularisation of Excess over (voted grant under Grant No.XIV (Capital Section))

Major Heads:

4058 - Capital Outlay on Stationery and Printing

Capital/Voted

		Total grant	Actual Expenditure (in thousands)	Excess+
Original	1,70,000/-	1,70,000/-	2,11,04	+41,04
Supplementary	Nil			

According to the Appropriation Accounts (2011-12) the reasons for Excess under the grant No.XIV are indicated below

SL.No	Head of Account	Total Grant	Actual Expenditure	(in lakhs) Excess
1.	4058-00-103-99 Government Presses – Construction of Building for Government Presses O...1, 70.00	1,70.00	2,11.04	+41.04

Reason for Excess

In the SDG the excess could not be regularised more over there was no scope for re-appropriation. The excess was due to payment of pending bills for actual work done and for establishment and T&P share debit.

In the circumstances explained above the excess of Rs.41.04 lakh may be recommended for regularisation as per Article 205 of the constitution of India. *Notes has been vetted by audit and remarks pointed out in audit for incorporation in the final copies are duly incorporated.*

NOTES FOR REGULARIZATION OF EXCESS
GOVERNMENT OF KERALA
(FINANCE DEPARTMENT)

Appropriation Accounts (2011-12) Regularization of excess expenditure over voted grants under Grant No. XVI - Pensions and Miscellaneous Revenue Section.

Major Heads-	Total Grant/ Appropriation	Actual Expenditure	Excess + /Saving-
2071 - PENSIONS AND OTHER RETIREMENT BENEFITS		(In thousands of rupees)	
2075 - MISCELLANEOUS GENERAL SERVICES			

Revenue

Voted

Original

Supplementary - 78,96,77.88

Amount surrendered during the year (31st March 2012)

91,02,13.30

96,72,30.19

+5,70, 16, 89

nil

According to the Appropriation Accounts (2011-12) the reasons for excess expenditure under Grant no.XVI - Pensa and Miscellaneous Revenue Section are indicated below.

Excess / Savings occurred mainly under :-

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving-
1	2071-01-10-99- Pension to Kerala Govt. Pensioners O-37,03,62.40 S-6,00,00.00	43,03,62.40	45,73,03.09	+ 2,69,40.69

Reason for Excess :- The excess expenditure is due to the additional commitment in respect of dearness relief sanctioned to the pensioners.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
2	2071-01-109-99- Pensionary benefit to employees of State Aided Educational Institutions. O-9,82,31.40 S-1,00,00.00	10,82,31.40	12,48,79.96	+1,66,48.56

Reason for Excess /Savings :- The excess expenditure is due to the additional commitment in respect of dearness relief sanctioned to the pensioners.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving
3	2071-01-105-99- Family Pension O-6,40,84.20 S-50,00.00	6,90,84.20	7,99,48.82	+1,08,64.62

Reason for Excess/Savings :- The excess expenditure is due to the additional commitment in respect of dearness relief sanctioned to family pensioners.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
4	2071-01-101-97- Pension to personal staff of Ministers and Leaders of Opposition and Govt. Chief Whip. O-1,80.00 R-33,92.00	35,72.00	35,72.01	+0. 01

Reason for Excess:- Augmentation of provision through re-appropriation was to meet the expenditure incurred due to implementation of Pension revision orders.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
5	2071-01-800-97- Medical allowance to pensioners O-41,00.00 S-65,00.00 R-27,66.97	1,33,66.97	1,33,66.93	-0.04

Reason for Excess / Savings :- Augmentation of provision through re-appropriation was to meet the expenditure incurred due to implementation of Pension revision orders.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
6	2071-01-115-99 - Leave encashment benefits O-2,28,08.00	2,28,08.00	2,55,73.53	+27,65.53

Reason for Excess / Savings :- The claims were more than anticipated which resulted in excess expenditure.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving
7	2075-103-97- Distribution of prizes O-2,48,90.70 S-90,00.00 R-24,33.85	3,63,24.55	3,63,20.84	-3.91

Reason for Excess / Savings :- As per the details in the office of the Director of State Lotteries there is an excess of Rs.692 under the head of account and the variation has been intimated to AG vide letter Bud 1/5238/2011/DSL dated 28.7.2012. The excess is due to the increase in distribution of prize than anticipated as a result of reintroduction of Lotteries on all days from September.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
8	2071-01-101-96 - Introduction of ex-gratia pension. O-7,00.00 R-11,37.90	18,37.90	18,37.89	-0.01

Reason for Excess / Savings :- Augmentation of provision through reappropriation was to meet the expenditure incurred due to implementation of Pension Revision Orders.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
9	2071-01-800-99 - Cost of Remittance of Pension by money orders O-16,00.00 R-7,63.64	23,63.64	23,63.63	-0.01

Reason for Excess / Savings :- Augmentation of provision through reappropriation was to meet the expenditure incurred due to implement Pension Revision Orders.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
10	2071-01-200-99 Political pensions. O-1,20.00 R-1,69.93	2,89.93	2,89.93	—

Reason for Excess / Savings :- Augmentation of provision through reappropriation was to meet the expenditure incurred due to implementation of Pension Revision Orders.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. In lakhs)	Excess + / Saving -
11	2075-800-90 - Allowance to the members of the families of ex-rulers - Pensions O-44.00	44.00	1,30.15	+86.15

Reason for Excess / Savings :- The allowance to the members of the families of the ex-rulers has been enhanced vide GO(MS) No.23/2013/GAD dated 30.01.2013. Also the political pension given to Chendamaralam Paliyam Eswara Seva Trust has been enhanced. Vide GO(MS) No.24/2013/GAD dated 30.01.2013. The pension of ex-rulers of Kottayam Meenactal has been enhanced vide GO(MS) No.348/2012/GAD dated 04.12.2012. Hence the excess.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. In lakhs)	Excess + / Saving -
12	2075-800-81 - Kerala State Haj Committee Contribution. O-41.37	41.37	93.37	+ 52

Reason for Excess / Savings :- The State Haj Committee reported that in addition to the Original Budget provision of 41.37 lakh, an amount of 52 lakh was provided under the head of account for completion of construction work at Haj House and the amount was released vide GO(Rt) No.291/2012/Home dated 30.01.2012. Hence the total grant under the h/a is 93.37 lakhs and the expenditure has not exceeded the final grant.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. In lakhs)	Excess + / Saving -
13	2071-01-103-99 - Compassionate allowances O-30.00 R - 21.46	51.46	51.45	-0.01

Reason for Excess / Savings :- Augmentation of provision through reappropriation was to meet the expenditure incurred due to implementation of Pension Revision Orders.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. In lakhs)	Excess + / Saving -
14	2071-01-102-99 - commuted value of pension payments in India S-10,50,00.00 R (-) 55,57.44	9,94,42.56	9,94,42.56	---

Reason for Excess / Savings :- The savings due to unification of retirement date, hence re-appropriated.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. In lakhs)	Excess + / Saving -
15	2071-01-104-99 - Gratuities S-6,25,00.00 R (-) 19,03.70	6,05,96.30	6,06,52.03	+55.73

Reason for Excess / Savings :- The claims were more than anticipated which resulted in excess expenditure.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. In lakhs)	Excess + / Saving -
16	2075-103-98 - Commission for agents O-2,47,84.06 S-1,82,00.00 R (-) 14,64.22	4,15,19.84	4,15,19.73	-0.11

Reason for Excess / Savings :- Savings was mainly on account of reduction of discount and rate of commission due to the agents for sale of lottery tickets during 2011-12

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
17	2075-103-99 - Sale of lottery tickets. O-61,35.58 S-50,00.00 R-(-) 10,92.19	1,00,43.39	97,51.36	-2,92.03

Reason for Excess / Savings :- Delay in submission of claims by Print and Visual medias resulted in the pendency of settlement and hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
18	2071-01-111-99 - Pension to Legislatures S-10,91.32 R-(-) 5,61.73	5,29.59	5,29.58	-0.01

Reason for Excess / Savings :- Fourteen ex-MLAs passed away during the year 2011-12. Hence the expenditure under the head of account was lesser than anticipated.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
19	2075-800-88 - Allowances to the members of the ruling families of Cochin O-65.00	65.00	1.83	-63.17

Reason for Excess / Savings :- Even though the monthly allowances to the members of the ruling families of Cochin was enhanced vide GO(MS) No.110/2008/GAD dated 17.03.2008, the expenditure was less than anticipated. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
20	2071-01-800-96 - Medical attendance charges to Legislatures drawing pension O-2,00.00 R-(-) 57.73	1,42.27	1,42.27	-----

Reason for Excess / Savings :- The number of claims was less than anticipated. Hence the savings.

Sl. No.	Head of Account	Total Grant	Actual Expenditure (Rs. in lakhs)	Excess + / Saving -
21	2071-01-800-98 - Interest charges on delay in settling pension O-45.15 R-(-) 30.83	14.32	13.22	-1.10

Reason for Excess / Savings :- Govt. were forced to pay interest on delayed payment of pensionary benefits due to the lapse on the part of officers in settling pension cases in time. Strict directions has been issued for the expeditious settlement of pension case and also to recoup the interest paid from the responsible officers who delayed the pensionary benefits. Consequent on the issuance of instructions no. of claims were reduced. Hence the savings.

In the circumstances explained above the excess of Rs 5,70,16.89 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 REGULARIZATION OF EXCESS EXPENDITURE**GOVERNMENT OF KERALA****Health & Family Welfare (FW) Department**

Appropriation Accounts (2011-12) Regularization of excess expenditure over voted grants under Grant No. XIX Family Welfare (Revenue).

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

.....
Total Grant or Actual Expenditure Excess (+)
Appropriation (In thousands of rupees)

MAJOR HEADS**2211 FAMILY WELFARE**

Revenue:

Voted-

Original: 2,57,53,71

Supplementary 0 2,57,53,71 3,06,40,65 + 48,86,94

Amount surrendered during the year(31st March 2012)

50,45

Excess occurred mainly under:-

Sl. No.	Head	Total Grant for Appropriation	Annual Expenditure (In lakh of rupees)	Excess (+)
1.	2211-			
	101 Rural Family Welfare Services			
	99 Sub Centres (100 % CSS)			
	O. 1,38,25.00			
	R. 42.78	1,38,67.78	2,03,54.04	+64,86.26

Reason for Excess:-Expenditure incurred for the salaries under the Head was greater than that of expected amount. Hence the excess expenditure.

2.	2211-			
	200 Other Services and Supplies			
	92 Cost of Materials supplied by Government of India (100% CSS)			
		0.00	1,29.96	+1,29.96

Reasons for the Excess: Excess was due to account adjustment of cost of Family Planning Materials received from Government of India for which no provision was made in the budget.

3.	2211-			
	001 Direction and Administration			
	99 State Level Organization (100% CSS)			
	O. 3,22.00			
	R. -9.39	3,12.61	3,85.88	+73.27

Reasons for the Excess: Expenditure incurred for the salaries under the Head was greater than that of expected amount. Hence the excess expenditure

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

Sl. No.	Head	Total Grant or Appropriation	Actual Expenditure (In lakhs of rupees)	Savings (-)
4.	2211 101 Rural family Welfare Service 96 Rural family Welfare Centres and Post Partum Centres (Block PHCs) O. 61,34.27 R. 10.96	61,45.23	47,21.15	-14,24.08
5.	2211 200 Other Services and Supplies 96 Post Partum Centres MC Hospital, District Hospital and the major hospitals O. 8,86.26 R. -7.47	8,78.79	6,12.82	-2,65.97

6.	2211 104 Transport 96 Health Transport Organization (100% CSS) O. 1,40.00 R. -51.14	88.86	30.09	-58.77
7.	2211 003 Training 98 Training of Health Visitors, ANMs and DAIs (100% CSS) O. 1,62.00 R. -3.42	1,58.58	1,31.76	-26.82

Reasons for the saving in respect of the 4 cases mentioned above (Sl nos. 4 to 7) : Expenditure incurred for the salaries under the Head was less than that of expected amount. Hence the savings.

In the circumstances explained above the excess of Rs. 48,86,93,678 may 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
PLANNING & ECONOMIC AFFAIRS DEPARTMENT

Appropriation Accounts (2011-12) Regularization of excess over voted grants under Grant No.XXVIII - Miscellaneous Economic Services (Revenue Section).

Revenue		Total Grant	Actual Expenditure	Excess + Savings -
		(in thousands of Rupees)		
Original	84,62.91			
Supplementary	3,60.70	88,23.61	90,51.52	+ 2,27.91
Amount surrendered during the year (31 st March 2012)				2,58.44

According to the Appropriation Accounts (2011-12) the reason for Excess/Savings under the Grant No.XXVIII are indicated below.

Excess occurred mainly under :-

Head	Total Grant	Actual Expenditure (in lakh of Rupees)	Excess + Savings -
(1) 3454 -02 - Surveys and Statistics 111 - Vital Statistics 89 - Improvement of Agricultural Statistics Scheme - EARAS (100% CSS) O - 17,63.50 S - 2,86.50 R - 3,65.34	24,15.34	24,42.12	+ 26.78

Reason for Excess :

The excess expenditure has occurred in the salary part due to the Pay Revision Arrears during 2011-12. Hence this may be regularized.

Head	Total Grant	Actual Expenditure (in lakh of Rupees)	Excess + Savings -
(2) 3454 -02 - Surveys and Statistics 112 - Economic Advice & Statistics 98 - Bureau of Economics & Statistics O - 17,96.03 R - (-) 9.28	17,86.75	19,12.59	+ 1,25.84

Reason for Excess :

The excess expenditure has occurred in the salary part due to the Pay Revision Arrears during 2011-12. Hence this may be regularized.

Head	Total Grant	Actual Expenditure	Excess + Savings -
(In lakh of Rupees)			
(3) 3454-02 - Surveys and Statistics 111 - Vital Statistics 99 - State Income Unit O - 21.82 R - 5.64	27.56	43.23	+ 15.67

Reason for Excess :

The excess expenditure has occurred in the salary part due to the Pay Revision Arrears during 2011-12. Hence this may be regularized.

Head	Total Grant	Actual Expenditure	Excess + Savings -
(In lakh of Rupees)			
(4) 3454-02 - Surveys and Statistics 112 - Economic Advice & Statistics 98 - National Sample Survey O - 1,43.29 R - 17.15	1,60.43	1,53.50	+ 3.07

Reason for Excess :

The excess expenditure has occurred in the salary part due to the Pay Revision Arrears during 2011-12. Hence this may be regularized.

Excess mentioned above was partly off set by saving, mainly under :-

Head	Total Grant	Actual Expenditure	Excess + Savings -
(In lakh of Rupees)			
(5) 3454-02 - Surveys and Statistics 112 - Economic Advice & Statistics 93 - Improvement of Statistical Systems in State Government - 13 th Finance Commission Recommendations O - 3,00.00 R - (-) 2,38.64	61.36	60.65	- 0.71

Reason for Savings :

The activities included in this Scheme were started belatedly due to administrative delay and some technical issues. So the fund could not be utilized fully during the financial year 2011-12.

Head	Total Grant	Actual Expenditure (in lakh of Rupees)	Excess + Savings -
(6) 3454 - 02 - Surveys and Statistics 111 - Vital Statistics 95 - Registration of Vital Statistics O - 1,43.96 R - (-)78.20	65.76	66.46	+ 0.70

Reason for Excess :

The excess expenditure has occurred due to the hike in pay and allowances of the employees of the Directorate of Panchayats and Directorates of Registration of Birth and Deaths. Hence the excess may be regularized.

Head	Total Grant	Actual Expenditure (in lakh of Rupees)	Excess + Savings -
(7) 3475 -- 106 - Regulation of Weights and Measures 98 - Weights and Measures improvement in the quality and efficiency of verification O - 50.00 R - (-)38.44	11.56	11.72	+ 0.16

Reason for Excess :

The Legal Metrology Department has expended 11.56 lakhs only. No excess expenditure has been incurred.

The Account has been duly reconciled by the Department.

Head	Total Grant	Actual Expenditure (in lakh of Rupees)	Excess + Savings -
(8) 3475 -- 201 - Land Ceilings 96 - Annuity to Religious Charitable & Educational Institution of a Public Nature under the Kerala Land Reforms Act, 1963 Contribution O - 1,00.00 R - (-)36.33	63.67	79.32	+ 15.65

Reason for Excess :

Annuity is being drawn by the Institutions directly from Treasuries based on the Government Orders. No specific allotment of fund is done from the part of the Land Board to District Collectors. It was under this circumstance the excess expenditure occurred. Hence this may be regularized.

Head	Total Grant	Actual Expenditure (in lakh of Rupees)	Excess Savin
9) 3475 201- Land Ceilings 99- Land Board and Land Tribunals under Kerala Land Reforms Act, 1963 O - 19,64.09 R - (-) 1,97.68	17,66.41	20,19.24	+2,52.8

Reason for Excess:

Based on the report of District Collectors an excess amount was erroneously refunded in advance. Hence this may be regularised.

"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
SOCIAL JUSTICE DEPARTMENT**

Appropriation Accounts (2011-2012) regularisation of excess over Voted Grants under Grant No. XLVI, Capital Section

According to the Appropriation Accounts (2011-12) the reasons for Excess/Savings under Grant No XLVI are indicated below.

Major Head/Heads:

4235

Capital - Voted

	Total Appropriation (in thousands)	Actual Expenditure	Excess+ Savings -
Original : 9999	13333	13449	+ 116
Supplementary : 3334			
Reappropriation : 0			
Amount surrendered during the year (31 st March 2012) <u>Nil</u>			

Excess/Savings occurred mainly under:-

(in lakhs)

Sl No	Head of Account	Modified Appropriation	Actual Expenditure	Excess
1	4235-60-800-98 (P)			
	O 99.99			
	S 33.34			
	R 0	133.33	134.49	+1.16

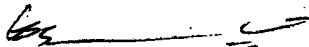
Reason for excess :-

There is an excess of Rs. 1.16 lakhs under the above head of account. The excess is due to increase in the cost of raw materials.

In the circumstances explained above the excess of Rs. 1.16 lakhs 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.



(Signed by an Officer not below the rank of a Joint Secretary)

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

**Appropriation Accounts(2012-13)Regularisation of excess/savings over voted Grants
under grant no I, STATE LEGISLATURE (Revenue) Section**

According to the Appropriation Accounts (2012-13)the reasons for Excess/Savings
under Grant No I, STATE LEGISLATURE are indicated below.

Major Head/Heads: 2011

Revenue-Voted

Total Grant

Actual Expenditure

Excess +
Savings-

(In thousands of Rupees)

Original 53,80,11

57,50,86

57,72,39

+21,53

Supplimentary 3,70,75

Amount Surrendered during the year (30th March 2013)

Rs.75, 49

Excess occurred mainly under:-

Rs. In Lakhs

SL.NO.	Head of Account	Total Grant	Actual Expenditure	Excess/Saving
1	2011 - 02 State/ Union Territory Legislatures 101 Legislative Assembly 92 Remuneration to Additional Staff of MLAs S 1,40.00 R +38.94	1,78.94	1,78.94	

Reason for Excess:-

In order to disburse remuneration to two additional staff of each of 116 MLAs, an amount of Rs.1,40,00,000/- sanctioned under this Head of Account through Supplementary Demand for grants 2012-13 (First Batch). An amount of Rs.2,08,80,000/- needed for disbursing remuneration to additional staff of MLA's in a financial year ($116 \times 2 \times 7500 \times 12 = \text{Rs.}2,08,80,000/-$). Since the amount sanctioned through Supplementary Demand for Grants was insufficient for disbursing remuneration to additional staff of MLAs, an amount Rs.38,94,000/- sanctioned under this Head of Account through reappropriation (+). This is the reason for excess.

Savings occurred mainly under:-

SL.NO.	Head of Account	Total Grant	Actual Expenditure	Excess/Saving
1	2011 - 02 State/ Union Territory Legislatures 800 other expenditure 96 Conduct of Commonwealth Parliamentary Seminar 2011 O 50.00 R -50.00	0.00		

Reason for Savings:

Commonwealth Parliamentary Seminar was not conducted in the financial year 2012-13. Hence the savings.

*In the circumstances explained above the excess of Rs 21,53,117/- Under the Major Head '2011' May be recommended for regularization as per Article 205 of the Constitution of India.

CERTIFICATE

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

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

Appropriation Accounts(2012-13)Regularisation of excess/savings over voted Granted/Charged

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

According to the Appropriation Accounts (2012-13)the reasons for Excess/Savings under Grant No I, STATE LEGISLATURE are indicated below.

Major Head/Heads: 2011

Revenue-Charged

		Total Grant (In thousands of rupees)	Actual Expenditure	Excess + Savings-
Original	45,28	45,28	52,02	+6,74
Supplimentary	0			
Amount Surrendered during the year (31st March 2013)				Nil
Excess occurred mainly under:-				Rs.In Lakhs

SL.NO.	Head of Account	Total appropriation	Actual Expenditure	Excess/Saving
1	2011 - 02 State/ Union Territory Legislatures 101 Legislative Assembly 99 Legislative Assembly O. 30.35	30.35	37.09	+6.74

Reason for savings/excess:-

The Salary Allowances and Travelling Allowance of Hon'ble Speaker and Deputy Speaker were increased with effect from 2nd April 2012 onwards as per the Payment of Salaries and Allowances (Second Amendment) Act 2012. Drawing of this increased Salary Allowances and Travelling Allowance resulted in the excess of Rs.6,73,466/- under this Head of Account.

*In the circumstances explained above the excess of Rs 6,73,466/- Under the Major Head '2011' May be recommended for regularization as per Article 205 of the constitution of India.

CERTIFICATE

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

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

Appropriation Accounts (2012-13) Regularisation of excess/ savings over Voted Grants/ Appropriation under Grant No.V (Revenue Section).

According to the Appropriation Accounts (2012-13) the reasons for excess / savings under the Grant No.V are indicated below.

Major Head/ Heads: 2020: Collection of Taxes on Income and Expenditure

2040: Taxes on Sales, Trades etc

2045: Other Taxes and Duties on Commodities and Services

REVENUE VOTED

(₹ In Thousands)

	Total Appropriation	Actual Expenditure	Excess(+)/ Savings(-)
Original:	1,70,09,56		
Supplementary:	50,78	1,70,60,34	1,80,37,91
			(+)9,77,57
Amount surrendered during the year			Nil

Excess occurred mainly under:-

Sl. No	Head of Account	Total Grant	Actual Expenditure	Excess(+)/ Savings(-)
(Rupees in Lakhs)				
1	2040- 101-Collection Charges 97- Office of the Commercial Taxes O.- 1,41,65.83 S. - 0.77 R.- 35.99	1,42,02.59	1,49,98.35	(+)7,95.76

Reason for Excess/Savings:

Excess expenditure under the above head of account was due to the payment of D.A. at enhanced rates sanctioned as per G.O (P) No.323/12/Fin dated 04.06.2012 and G.O (P) No.614/12/Fin dated 08.11.2012 and payment of arrears. Payment of pending bills of Electricity, Rent, Rates and Taxes was another reason for incurring excess expenditure.

Sl. No	Head of Account	Total Grant/ Appropriation	Actual Expenditure	Excess/ Savings
2	2045	(Rupees in Lakhs)		
	103 Collection charges Electricity Duty 99 Electrical Inspectorate Original: 1557.50 Supplementary: 0.10 Reappropriation: -11.29	1546.31	1726.49	+180.18

Reasons for Excess/Savings:-

Budget Estimate from this office was reckoned and submitted prior to the fixation of pay of some Gazetted Officers as per G.O(P)No.85/2011/ Fin dated 26.02.2011. The details of pay with respect of Gazetted Officers were not readily available at the time of submitting the estimate. Further, DA was revised more than once. The actual amount required on pay fixation and DA arrears especially of Gazetted Officers could not be calculated accurately. This is supposed to be the reason for the said variation.

Sl. No	Head of Account	Total Grant	Actual Expenditure	Excess(+)/ Savings(-)
3	2040	(Rupees in Lakhs)		
	101-Collection Charges 99- Law Officers O.- 1,44.17 S. - 0.01 R.- 44.54	1,88.72	2,02.96	(+)14.24

Reasons for excess/ savings:

Excess expenditure under the above head of account was due to the payment of Pay and DA at enhanced rates sanctioned as per G.O(P)No.323/12/Fin dated:04.06.2012 and G.O(P)No.614/12/Fin dated: 08.11.2012 and payment of arrears.

Sl. No	Head of Account	Total Grant	Actual Expenditure	Excess(+)/ Savings(-)
		(Rupees in Lakhs)		
4	2040 101-Collection Charges 94- Computerization O.- 4,50.85 R.- (-)57.90	3,92.95	3,97.60	(+)4.65

Reason for excess/ savings:

Anticipating savings under this head of account funds were appropriated to the head of account "2040-00-101-97" to meet expenditure on electricity and repair and maintenance of motor vehicles etc. However towards the close of financial year balance available under the Head proved inadequate.

In the circumstances explained above the excess of ₹9,77,56,867 may be recommended for regularisation as per Article 205 of 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
(FINANCE DEPARTMENT)**

Appropriation Accounts (2012-13) Regularisation of Excess over voted grants under Grant No. X- Treasury and Accounts

Major Heads:

2054- Treasury and Accounts Administration
Revenue - Voted

	Total grant	Actual Expenditure (in thousands of rupees)	Excess+ / Savings -
Original	1,49,82.34		
Supplementary	87.81		
Amount surrendered during the year (30 th March 2013)	1,50,82.05	1,31,72.85	+ 1,19.80 8,19.80

According to the Appropriation Accounts 2012-13 the reasons for Excess under grant No X- Treasury and Accounts Administration are indicated below.

Excess occurred mainly under :-

(₹. in lakhs)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) / Saving (-)
1	2054 - 007 Treasury Establishment 99 District Treasury Establishment O. 29,03.29 S. - 0.18 R. 11.95	29,15.83	38,43.38	+4,28.03

Reason for Excess / Savings :- The Excess was on 01-Salaries. The increase in Pay, DA, HRA, OA due to revision of Pay and other allowances as per G.O.(P) 85/2011/Fin. Dated 26/02/2011 and also increase in wages is another reason for excess expenditure.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) / Saving (-)
2	2054 - 088 Local Fund Audit 99 Local Fund Audit Department O. 39,02.57 S. 97.28 R. -7.20	39,92.60	42,71.90	+2,79.30

Reason for Excess / Savings :-

1. Government have sanctioned 12 additional posts for the formation of new concurrent audit wings at Kerala Veterinary and Animal Sciences University, Kerala University of Fisheries and Ocean Studies and Kerala University of Health and allied sciences. One post of Law Officer on deputation basis is also provided in the Directorate. Pay and Allowances of the above employees are being claimed accordingly.

2. While preparing the B.E for the year 2012-13 the rate of DA was 24%. But during the year rate of DA was enhanced upto 45% the expenditure under DA was ₹10,79,27,248/- against the provisions of ₹ 9,72,89,000/. Hence the excess.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) / Saving (-)
3	2054 - 097 Treasury Establishment 98 Sub Treasury Establishment O. 63,16.59 S. 0.39 R. -22.08	62,94.90	64,59.61	+1,64.71

Reason for Excess / Savings :- The Excess was on 01-Salaries. The increase in Pay, DA, HRA, OA due to revision of Pay and other allowances as per G.O.(P) 85/2011/Fin. Dated 26.02.2011, materialised in the financial year 2012-13. Hence the excess..

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess (+) / Saving (-)
4	2054 - 095 Directorate of Accounts and Treasuries 96 Upgradation of Infrastructure and Introduction of Central Server System and ATM O. 8,50.00 R. -8,49.81	0.19	0.19	NIL

Reason for Excess / Savings :- Withdrawal of funds by resumption was due to non-implementation of schemes.

The budget provision is for the Upgradation of Infrastructure and Introduction of Central Server System and ATM. In the Plan head there was a resumption of an amount of ₹ 649 lakh. It is mainly due to the Non-implementation of plan schemes. The reasons for the same are summed up as follows.

a) The proposed Central Server System and Introduction of ATM could not be materialized in the Financial Year 2012-2013. Though Administrative Sanction had been received the tender proceedings could not be completed and envisaged. No one responded or submitted the tender for the introduction of ATM and Central Server System. Hence the project could not be implemented and savings occurred in the Head of Account.

b) Upgradation and new building work started by INKEL Ltd in 2012-13. But the firm could not complete the work and thus no payment had to be given to INKEL Limited in 2012-13.

In the circumstances explained above the excess of ₹ 1,19,80,020 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.



**GOVERNMENT OF KERALA
HOME(E) DEPARTMENT**

NOTES FOR REGULARISATION OF EXCESS EXPENDITURE

Appropriation Accounts (2012-13) Regularization of excess over Voted Grants appropriation under Grant No XII

(Revenue) Section

According to the Appropriation Accounts (2012-13) the reasons for Excess/Savings under Grant No XII are indicated below.

Major Head/Heads: 2055- Police

Revenue – Voted

	Total appropriation (in thousands)	Actual Expenditure	Excess+ Savings –
Original	17,78,58,87		
Supplementary	40,58,05	18,19,16,92	1,56,15,14 (+)
Re appropriation	0		
Amount surrendered during the year (31 st March 2013) 0.			

Excess occurred mainly under:-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
1	(2055-00-109-99 District Force) O. 11,54,61.62 S. 18.02 R. 66,05.69	12,20,85.33	13,61,06.35	+1,40,21.02

Reason for Excess:- The excess expenditure is occurred under the items Salaries, mainly due to insufficient budget provision for the year 2012-13. The Department proposed an amount of ₹1366.6755 Crores for the Salaries under the minor head of account (Except Medical Reimbursement) which is inclusive to meet the expenditure for revising salaries based on the Pay Revision 2011 for the remaining employees, for the revision of DA and for 740 new posts of Police Constable created vide GO(MS) No. 201/2011/Home dated 3/9/2011. But the budget provision under Salaries of the minor head of account (Except Medical Reimbursement) was too meagre which resulted huge shortage of fund under salaries. Also expenditure was increased due to increase in the rate of DA. The excess expenditure under wages was due to filling up of vacancies of Full time/ PT Contingent employees. The excess under 34 OC and POL were due to payment of pending bills and due to certain unexpected expenditure on this account.

(Rupees in Lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
2	(2055-00-101-99CBCID) O. 45,37.46 S. 10.24 R. -2,38.79	43,08.91	56,42.54	+13,33.63

Reason for Excess:- The excess expenditure occurred mainly under the items Salaries, Wages, Travel Expenses, 19 M&E and 21MV (2)R&M. The excess expenditure under Salaries was due to filling of vacancies and also due to merging of arrears of Salaries of some employees consequent on pay revision 2011. The expenditure under Salaries after 15 th of March could not be included in the final grant fixation. Also the Expenditure under Salaries was increased due to increase in the rate of DA.

The excess expenditure under wages was due to filling up of vacancies of Full time/PT, Contingent employees.

The excess expenditure under Traveling expenses is due to the booking of railway warrants by the AG which could not be accounted while fixation of final grant. The excess under Machineries and equipments, 34OC and POL were due to payment of pending bills and due to certain unexpected expenditure on this account.

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
3	(2055-00-101-98 SBCID) O. 53,21.63 S. 10.30 R. 3,24.02	56,55.95	57,00.34.	+44.39

Reason for Excess :- The excess mainly occurred under Salaries and Wages. The excess expenditure under salaries was due to the merging of Salary arrears of remaining employees consequent on the implementation of Pay Revision 2011, the expenditure due to increase of rate of DA and also filling up of vacant posts etc. The expenditure under Wages was due to filling up of vacant posts of Full time/PT Contingent employees etc. The expenditure incurred under Salaries and Wages after 15th of March could not be included in the final grant fixation. [The excess is nominal.]

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
4	(2055-00-111-99 Railway Police) O. 17,75.80 S. 0.16 R. 2,02.85	19,78.81	20,48.33	+69.52

Reason for Excess :- Here the excess is mainly under the Salaries and Wages., The expenditure under Salaries was due to increase in the rate of DA and also filling up of vacant posts etc. The expenditure under Wages was due to filling up of vacant posts of Full Time/PT Contingent employees etc. The expenditure incurred under Salaries and Wages after 15th of March could not be included in the final grant fixation. [The excess is nominal.]

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
5	(2055-00-003- -98 KPA) O. 20,73.69 S. 43.76 R. 1,07.85	22,25.30	22,80.06	+54.76

Reason for Excess: - The excess mainly occurred under Salaries. The excess expenditure was due to the increase in the rate of DA and also filling up of vacant posts etc. The expenditure incurred under Salaries after 15th of March could not be included in the final grant fixation. The excess is nominal.

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
6	(2055-00-112- -99 Cochin Harbour Police) O. 1,92.47 S. 0.16 R. -17.14	1,75.49	2,93.67	+1,18.18

Reason for Excess: - Here the excess occurred mainly under Salaries, Wages, Office Expenses, and 45 POL. The excess expenditure under Salaries was due to the increase in the rate of DA and also due to the filling up of vacant posts etc. The expenditure under Wages was due to filling of vacant posts of Full Time/PT Contingent employees etc. The expenditure incurred under Salaries and Wages during the March could not be included in the final grant fixation. The excess expenditure under Other Items was due to the misclassification from the head of account "2055-00-112-98 05 OE 4 Other Items (v)". The excess expenditure noticed under 45 POL was due to the misclassification from the head of account 2055-00-112-98 45 POL.

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
7	(2055-00-800-80 Police Complaints Authority) O. 31.61 S. 9.01 R. 19.62	60.24	61.52	+1.28

Reason for Excess: - The excess expenditure was occurred under Salaries. This is due to the drawal of Salaries of the employees in the Police Complaints authority. The exact amount of expenditure under Salaries could not be anticipated while preparing budget proposals. [Hence the excess amount of ₹1.28 Lakh is nominal].
Savings is mainly under :-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Saving
8	(2055-00-104-99 Armed Police) O. 2,58,29.80 S. 61.50 R. -2487.74	2,34,03.56	2,30,69.88	-333.68

Reason for Savings: - The Savings is mainly under Salaries due to the transfer of Police personnel to Special units; the number of recruitments being less and no filling up of vacant posts in Battalions. Hence the amount anticipated under Salaries could not be utilized fully. The savings is nominal

Excess occurred mainly under:-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
9	(2055-00-115 -99 MoPF) O. 42,75.70 S. 0 R. -18,81.96	23,93.74	24,84.30	+90.56

Reason for Excess: - Final excess was due to the adjustment of Grant in -aid of ₹ 90 lakh received in kind from Government of India.

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
10	(2055-00-104 -98 India Reserve Battalion) O. 24,41.99 S. 59.66 R. -11,40.41	13,61.24	14,20.45	+59.21

Reason for Excess: - The excess expenditure incurred mainly under Salaries. This is due to the merging of arrears of Salaries of employees consequent on the implementation of Pay Revision 2011, and also to meet the expenditure in connection with enhanced rate of DA. The exact amount of expenditure could not be traced out while preparing final grant. The excess is nominal

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
11	(2055-00-112 -98 Coastal Police Station) O. 17,15.15 S. 18.57 R. -5,14.94	12,19.18	12,86.23	+67.05

Reason for Excess: - The excess amount noticed is the result between excess expenditure under Salaries, Office Expenses-02 Electricity Charges and Savings under Wages, Office Expenses -4 Other Items and 45 POL. The excess expenditure was incurred mainly under Salaries, and Wages was due to the enhancing of rate of DA. The exact amount of expenditure could not be traced out while preparing final grant. The excess expenditure under Electricity Charges was occurred due to the remitting of arrear amount which could not be anticipated while fixation of final grant.

The Savings noticed under Other Item and 45 POL is due to the misclassification to the head of account 2055-00-112-99-05 OE 4 Other Items and 2055-00-112-99-45 POL.

Savings is mainly under:-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Saving
12	(2055-00-800-84 Modernisation of Police Department) O. 13,00.00 S. 0. R. -2,98.78	10,01.22	9,80.43	-20.79

Reason for Savings:- The above savings is due to the misclassification from 2055-00-001-99-19 M & E. [Savings is nominal.]

Excess occurred mainly under:-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Saving
13	(2055-00-001-99 Superintendence) O. 34,78.07 S. 37,07.56. R. -3,08.75	68,76.88	69,81.96	+1,05.08

Reason for Excess:- The excess expenditure occurred mainly under the Salaries, Travel expenses, Office Expenses, Machinery and Equipments, and Motor Vehicle Repair and maintenance. The excess expenditure under Salaries was due to the merging of pay revision arrears to the employees whose the pay was not revised earlier. Also the amount of Salaries drawn in March could not be included in the Fixation of Final Grant. The expenditure under salaries also increased due to increase in the rate of DA.

The expenditure in connection with TA advance could not be incorporated in the final Grant fixation. The excess expenditure under Office expenses is due to the remitting of Water Charges which could not be included in the final grant Fixation. Due to the hike of prices of stationeries the additional amount incurred under other items could not be incorporated in the final grant fixation. The excess under Machineries and equipments is due to misclassification from 2055-00-109-99-19 M&E, and 2055-800-84 MPD and 34 Other charges of the same minor head. The excess expenditure under Motor vehicle repair and Maintenance is due to the misclassification from the sub head of Motor Vehicles 1 Purchase of Vehicles under the same minor head. [Considering the actual amount of expenditure the excess is nominal]

Savings is mainly under:-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Saving
14	(2055-00-114-98 Computer Centre) O. 9,63.33 S. 5.10 R. -1,51.33	8,17.10	7,90.72	-26.38

Reason for Savings:- The Savings was occurred mainly under Salaries and Office Expenses. The Savings under Salaries is due to the non filling of vacant posts. The expenditure under salaries as on 31/3/2013 was less than that anticipated and hence, this could not be included in the final grant fixation. An amount of ₹12000 earmarked for Telephone charges could not be utilized due to technical reasons. Also an amount of ₹1.73 lakh was noted to settle the pending liabilities under other Items which could not be incurred before 31/3/2014. [Hence the savings occurred, is nominal.]

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Saving
15	(2055-00-800-77 Flagship programme on gender awareness and gender friendly infrastructure facilities in Police Departemnt) O. 4,80.00 S. R. -0.20	4,79.80	4,24.180	-55.62

Reason for Savings:- The amount of expenditure calculated as per the scheduled scheme could not be utilized completely .Hence the savings.

Excess occurred mainly under:-

(Rupees in lakhs)

Sl.No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess
16	(2055-00-116-99 Forensic Science) O. 4,43.83 S. 19.51 R. -1,80.80	2,82.54	4,29.32	+1,46.78

Reason for Excess:- The excess expenditure occurred mainly under the Salaries and Travel Expenses The excess expenditure under Salaries was due to the merging of pay revision arrears of the employees whose pay were not revised earlier, consequent on the Pay Revision 2011. Also the amount of Salaries drawn by the end of March could not be included in the Fixation of Final Grant.

The number of Tours performed by the Officers were more and the actual expenditure for the month of March 2013 could not be anticipated while fixation of final grant. Hence the excess occurred under Travel Expenses.

In the circumstances explained above, the Excess of ₹156,15,14,000/- 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****HOME DEPARTMENT**

Appropriation Accounts 2012-13 Regularisation of excess over voted Grants appropriation under Grant No. XIII JAILS (Revenue Section).

According to the Appropriation Accounts 2012-13 the reasons for Excess under the Grant No. XIII JAILS are indicated below.

Grant No. XIII JAILS

Sl.No.	Head of Account	Total Grant	Actual Expenditure (in thousands of rupees)	Excess + Saving -
1	Major Head - 2056 Jails Revenue: Original 68,73,04 Supplementary 3,33,84	72,06,88	72,58,77	+51,89

Amount surrendered during the year : Nil

Excess occurred mainly under :-

Sl.No.	Head of Account	Total Grant	Actual Expenditure (in Lakh of rupees)	Excess + Saving -
2	2056 101 Jails 99 Jails O 58,87.64 S 3,13.25 R 26.39	62,27.28	62,88.91	+61.63

Notes and Comments

- (i) Expenditure exceeded the grant by Rs. 51.89 lakhs (actual excess was Rs.51.88,792); the excess requires regularization.

Actually expenditure exceeded the grant by Rs. 46.89 Lakhs (actual excess was Rs. 46,89,000/-) As per the departmental figures, there was an excess expenditure of Rs. 61,89,000/- incurred under the Head of Account 2056-00-101-99 Jails-01 salaries - 5 Other Allowances. After all possible re-appropriation during 2012-13, the department timely submitted proposal to Government for ratification of excess expenditure Rs. 61,89,000/- incurred (copy enclosed). Actually the excess expenditure was exceeded by the grant by Rs.46,89,000/-. Because an amount of Rs.15.00 Lakhs allowed as Prisoners Benevolent Fund was not resumed or intimated when the final reappropriation / resumption proposal submitted to Government. The amount of Rs. 15.00 Lakhs was announced in the Budget Speech 2012-13 for setting up of Prisoners Benevolent Fund and this amount was included in the SDG 1st batch of July 2012 as "New Service Scheme" (copy enclosed). Non-utilization of this fund was reported to Government on only after intimating the amount of Rs. 61,89,000/- on 06.06.2013 as per letter No. A3-13321/2013. There is a variation of Rs. 5,00,000/- between the expenditure booked by the Accountant General (+ 51,89) and the departmental figure (+46,89) (difference occurred Rs.61,89,000 - Rs.15,00,000 = Rs.46,89,000). The difference is below 10% of total grant.

The department is not in a position to re-appropriate the excess expenditure incurred under the above Head "2056-00-101-99 Jails-01 Salaries - 5 Other Allowances", because savings could not be located in any other head of account under "2056 Jails". The department had submitted timely proposals for additional authorization to Government but, no additional authorization was sanctioned under "Salaries" (copy enclosed). The department also submitted proposal for additional fund under salary in Supplementary Demand for Grants final batch 2012-13. The excess expenditure incurred was beyond the control of the department.

- (ii) In view of the excess of Rs.51.89 Lakhs, the supplementary grant of Rs. 318.84 lakh obtained in February 2013 proved inadequate.

The above said Supplementary Grant of Rs. 318.84 obtained mainly under the "non salary item" such as "2056-00-101-99 Jails-34 Other Jails, 56 Feeding and Cash doles, 45 POL, Water Charges, etc." The department proposed an additional authorization of Rs.4.50 Crore under the Head of Account "2056-0-101-99-01 Salaries". 1. Pay, 2. D.A., 5. Other Allowances (copy enclosed). But the additional amount was not sanctioned. The department also proposed additional authorization under the item Salaries in the final batch of SDG. But only a token supplementary grant was provided (copy enclosed).

The excess expenditure occurred due to the creation of 31 new posts for the newly created Special Sub Jail, Neyyattinkara as per G.O.(Ms) No. 110/12/Home dated 21.4.2012. In addition to this, 3 posts of Special Officers were created as per G.O.(MS) No. 273/12/Home dated 21.02.2013. Government have declared 7% DA as per G.O.(P) No. 614/2012/Fin. dated 8.11.2012. Besides these, due to the Pay Revision, the expenditure on account of allowances such as Uniform Allowance, Risk Allowances, Smart Allowance etc. are very high. The excess expenditure incurred under the salary item was beyond the control of the department. Hence the excess expenditure.

As per the departmental figures, there was an excess expenditure of Rs.61,89,000/- under the Head of Account "2056-00-101-99 Jails-01 Salaries-5 Other Allowances" after all possible re-appropriation during 2012-13. There is a variation of 0.26 between the expenditure booked by the Accountant General and the departmental figure. The difference is below 10% of the total grant (Government Circular No. 5/90/fin. dated 09.02.1990).

The excess expenditure occurred due to the creation of 31 new posts for the newly created Special Sub Jail, Neyyattinkara as per G.O.(MS) No. 110/12/Home dated 21.04.2012. In addition to this, 3 posts of Special Officers were created as per G.O.(Ms) No. 273/12/Home dated 21.02.2013. Government have declared 7% DA as per G.O.(P) No. 614/2012/Fin. dated 08.11.2012. Besides these, due to the

Pay Revision, the expenditure on account of allowances such as Uniform Allowance, Risk Allowances, Smart Allowance etc. are very high. The department proposed additional allotment under the item Salaries in the final batch of SDG. But only a token supplementary grant was provided.

In the Budget Speech 2012-13, an amount of Rs. 15 Lakh was announced for setting up of a 'Prisoners Benevolent Fund'. Hence through SDG first Batch of July 2012, by satisfying the 'New Service Procedure', an amount of Rs. 15 lakh was allotted under the Head of Account '2056-00-001-91-Prisoners Benevolent Fund'. But the amount was not utilized, because no claim has been reported till the end of the financial year. This amount was not resumed/intimated when the final re-appropriation/resumption proposal submitted to Government. The non-utilisation of the above fund was reported to the Principal Accountant General (A&E), Kerala, Thiruvananthapuram, vide letter No.A3-13321/2013 dated 06.06.2013 (copy enclosed).

In the circumstances explained above, the excess expenditure Rs.46,89,000/- 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} ~~am~~ duly incorporated.

NOTES FOR REGULARISATION OF EXCESS
GOVERNMENT OF KERALA

FINANCE (PENSION -A DEPARTMENT)

Appropriation Accounts(2012-13) Regularization of Excess Expenditure over Voted Grants under Grant No. XVI-Pension and Miscellaneous-Revenue(voted) section.

According to the Appropriation Accounts(2012-13), the reasons for Excess Expenditure under the Grant No.XVI-Pension and Miscellaneous-Revenue(voted) section are indicated below:

Total grant or Appropriation	Actual Expenditure (in thousands of rupees)	Excess+/ Savings -
---------------------------------	--	-----------------------

Major Heads:

2071 PENSIONS AND OTHER RETIREMENT BENEFITS
2075 MISCELLANEOUS GENERAL SERVICES

Revenue:
Voted-

Original 92,65,98,95

1,07,65,03,50

1,10,27,60,06 +2,62,56,56

Supplementary 14,99,04,55

Amount surrendered during the year (30 March 2013) Nil
Excess occurred mainly under :-

(in lakh of rupees)

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Saving-
1	2071-01-Civil 109 Pension to Employee of State Aided Educational Institutions 99 Pensionary benefits to employees of State Aided Educational Institutions. O. 11,50,00.00 S. 1,02,75.51	12,52,75.51	14,11,42.62	+1,58,67.11

Reason for Excess:-

The excess expenditure is due to the additional commitment in respect of dearness relief sanctioned to pensioners.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess + Savings -
2	2071-01 Civil 103 Family Pension 99 Family Pension O. 7,50,00.00 S. 58,71.72 R. 36,14.04	8,44,85.76	8,79,79.19	+34,93.43

Reason for Excess/Savings:-

The excess expenditure is due to the additional commitment in respect of dearness relief sanctioned to family pensioners and also due to revision of pension/family pension ordered to certain categories of employees.

Sl. No	Head of Account	Total grant	Actual Expense (₹ in lakh)	Excess+ Savings-
3	2071-01 Civil 800 Other Expenditure 97 Medical Allowance to Pensioners. O. 90,00.00	90,00.00	1,17,53.28	+27,53.28

Reason for Excess/Savings:-

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

Sl. No.	Head of Account	Original grant	Actual Expenditure (₹ in lakh)	Excess+ Saving-
4	2071-01 Civil 104 Gratuities 99 Gratuities O. 5,50,00.00	5,50,00.00	5,71,64.28	+21,64.28

Reason for Excess/Savings:-

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

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
5	2071-01 Civil 101 Superannuation and Retirement Allowance 96 Introduction of Ex-gratia pension O. 14,00.00	14,00.00	17,19.03	+3,19.03

Reason for Excess/Savings:-

The claims were more than anticipated hence the excess expenditure.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
6	2071-01 Civil 111 Pension to Legislators 99 Pension to Legislators O. 4,29.82	4,29.82	7,25.98	+2,96.1

Reason for Excess/Savings:-

The claims were more than anticipated. Hence the excess expenditure.

Sl.No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
7	2071-01 Civil 101 Superannuation and Retirement Allowances. 97 Pension to personal staff of Ministers, leader of Opposition and Government Chief Whip O. 2,05.68	2,05.68	3,37.02	+1,31.34

Reason for Excess/Savings:-

The actual expenses is greater than the original cost due to the enhanced Dearness Relief and related matter. Hence the excess.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
8	2071-01 Civil 109 Pension to employees of State Aided Educational Institutions 98 Pension to employees of Kerala Kala Mandalem. O. 1.22	1.22	50.43	+49.21

Reason for Excess/Savings:-

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

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
9	2071-01 Civil 101 Superannuation and Retirement Allowances 99 Pension to Kerala Government Pensioners O. 44,50,00.00 S. 3,27,83.77 R. -67,48.24	47,10,35.53	47,12,85.35	+2,49.82

Reason for Excess/Savings:-

The anticipation was that there will be savings under the head of account based on expenditure trend available up to 28.02.13. Hence re-appropriation was made. But the claim was more than anticipated resulted in excess expenditure.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
10	2071-01 Civil 115 Leave encashment benefits 99 Leave encashment benefits O. 2,30,00.00 R. -10,53.37	2,19,46.63	2,19,46.58	-0.05

Reason for Excess/Savings:-

The claims were less than anticipated. Hence the savings.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
11	2071-01 Civil 102 Commuted value of Pensions 99 Payments in India O. 9,00,00.00 R. -9,40.15	8,90,59.85	8,90,69.74	+9.89

Reason for Excess/Savings:-

It was anticipated that there will be savings under this Head on the expenditure trends up to 28.02.2013 and hence the same was re-appropriated. But the claim was more than anticipated which resulted in excess expenditure.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
12	2071-01 Civil 800 Other Expenditure 98 Interest charges on delay in settling pension O. - 40.00 R. - -34.61	5.39	6.14	+0.75

Reason for Excess/Savings:-

Based on the trend in expenditure under this head up to 28.02.13 savings were anticipated and hence funds were re-appropriated. But the claims were more than the anticipated which resulted in excess expenditure.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
13	2071-01 Civil 800 Other Expenditure 99 Cost of Remittance of pension by money orders 0.-22,00.00	22,00.00	30,99.79	+ 8,99.79

Reason for Excess:-

Claims were more than anticipated. Hence the excess expenditure.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
14.	2075 103 State Lotteries 98 Commission for agents O.-4,58,14.00 S.-3,66,00.60 R. -66,82.62	8,90,96.62	8,91,46.62	+ 50.00

Reason for Excess:- Vide D.O.letter No. Bud1/7118/12/DSL dated 12/05/2014, the Director of State Lotteries has informed that as per the extant accounting system and sales procedure in the department, a major chunk of prize to the prize winners and agents is disseminated directly from sale proceeds i.e, directly from revenue collection, (minor prizes upto ₹10,000/-) and in the case of discount to agents, ticket is sold out to agents after deducting the discount amount from the face value of the ticket. Later the amount of prize

disbursed from sale proceeds(revenue collection) and the amount of discount allowed on face value (deficits in actual revenue collection based on face value) are made good by way of adjusting the amount (transferring) from the expenditure head of account, concerned to the revenue head of account, by the Accountant General, based on the expenditure reported by the department. Sales and prize disbursement from sale proceeds and discount are directly proportional. Means as the sales shores up, amount required for prize distribution and discount would also scale up and vice versa. Given the upward trend in sales and expenditure position, the final batch of SDG proposal was submitted seeking ₹450 crore and ₹600 crore under the head of account 2075-00-103-98 Commission for Agents and 2075-103-97-Distribution of prize respectively, specifically informing that the amount is required to make good the prize payments met from sale proceeds and discount (₹350 crore for regularization of additional authorization already sanctioned and ₹100 crore for meeting the requirements in the rest of the period of the current fiscal under the head of account 2075-00-103-98 Commission for Agents and in the case of the 2075-103-97-Prize disbursement ₹350 crore and ₹250 crore, respectively for the said purposes). The amount sought for by the department was absolutely necessary to meet the demand in the remaining period of the current fiscal. Whereas, in the SDG ₹366 crores (₹350 crore for regularization of additional authorization already sanctioned and ₹16 crore for meeting

expenditure in the remaining period of the current fiscal) under the head of account 2075-00-103-98 Commission for Agents was sanctioned. This amount was not sufficient to meet the expenditure. Hence the excess expenditure.

Sl. No.	Head of Account	Total grant	Actual Expenditure (₹ in lakh)	Excess+ Savings-
15.	2075-103-97- State Lotteries and Distribution of prizes. O.-4,78,80.00 S.-4,50,00.00 R.- -2,03.36	9,26,76.64	9,26,26.64	- 50.00

Reason for Savings :- Given the upward trend in sales and expenditure position, the final batch of SDG proposal was submitted seeking Rs.600 crore under the head of account 2075-00-103-97 Prize, specifically informing that the amount is required to make good the prize payments met from sale proceeds and discount (₹350 crore for regularization of additional authorization already sanctioned and ₹250 crore for meeting the requirements in the rest of the period of the current fiscal under the head of account 2075-00-103-97 Prize disbursement.) The amount sought for by the department was absolutely necessary to meet the demand in the remaining period of the current fiscal. Whereas, in the SDG ₹450 crores (₹350 crore for regularization of

additional authorization already sanctioned and ₹100 crore for meeting expenditure in the remaining period of the current fiscal) under the head of account 2075-00-103-97-prize was sanctioned.

In the circumstances explained above the excess of ₹2,62,56,55,607 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 REGULARIZATION OF EXCESS EXPENDITURE**GOVERNMENT OF KERALA****Health & Family Welfare (FW) Department**

Appropriation Accounts (2012-13) Regularization of excess expenditure over voted grants under Grant No. XIX Family Welfare (Capital).

According to the Appropriation Accounts (2012-13) the reasons for excess under the Grant No. XIX FW are indicated below:

.....
 Total Grant or Actual Expenditure Excess (+)
 Appropriation (In thousands of rupees)

MAJOR HEADS**4211 CAPITAL OUTLAY ON FAMILY WELFARE**

Capital:

Voted-

Original: 0

Supplementary 23,86 23,86 24,27 + 41

Amount surrendered during the year

NIL

Excess occurred mainly under:-

Sl. No.	Head	Total Grant	Actual Expenditure (In lakhs of rupees)	Excess (+)
1.	4211-			
	00			
	101 Rural Family Welfare Services			
	99 Buildings (100% CSS)			
	S. 23.86	23.86	24.27	+ 0.41

Reason for Excess:- An amount of ₹. 1306760/- was requested in final batch of SDG 2012-13 for clearing the bill of civil work of construction of new building for Family Welfare Centre Perumthuruthu, Muhamma, Alappuzha District. But only ₹. 1266000/- was sanctioned. Hence the excess expenditure.

In the circumstances explained above the excess of ₹. 40760 may be recommended for regularization as per the Article 205 of the Constitution of India.

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**NOTES FOR REGULARISATION OF EXCESS EXPENDITURE)
GOVERNMENT OF KERALA
WATER RESOURCES (WS-B) DEPARTMENT**

Appropriation Accounts (2012-13) Regularisation of (Excess Expenditure over Budget Provision
(Voted grant under
Grant No XX-Water Supply and Sanitation [C(V)] (capital section)
Major Head

6215

Capital:
Voted

		Total Grant/Appropriation	Actual Expenditure (in thousands of rupees)	Excess/Savings
Original	Rs 3,36,00,03			
Supplementary	Nil	3,36,00,03	3,52,91,09	+16,91,06

Amount surrendered during the year (31st March.....) Nil

According to the Appropriation Accounts (2012-13) the reasons for Excess Excess Expenditure under Grant No.XX- Water Supply and sanitation [C(V)] are indicated below:

Excess occurred under: (rupees in lakhs)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Saving
1	6215-01-190-98 O- Rs. 300,00,00,000 S- Nil R- 60,00,00,000	240,00,00,000	256,91,09,000	+16,91,09,000

Reasons for Excess

For the implementation of the JBIC assisted schemes, Rs.30000.00 lakh was provided in the Budget during the year 2012-13 under the head of account 6215-01-190-98. Out of this, only Rs.24000.00 lakh was released by Govt. of Kerala under this head based on the request of Kerala Water Authority considering the progress of the schemes and the bills pending for payment. Government sanctioned re-appropriation of Rs.6000.00 lakh from this head of account to the head of account 4215-01-102-98. AG has debited an amount of Rs.1691.09 lakh under this head towards the adjustment of rupee equivalent of funds due by the State Govt. to the Central Govt. Since the budget provision available under this head of account exhausted, KWA had made a request to Govt. for the re-appropriation of the amount debited by AG from the savings available under any other head of account in the Demand XX. The proposal received from the Managing Director, Kerala Water Authority was for reappropriation of the amount from 2215 to 6215 i.e., from the revenue section to capital section. No reappropriation is permissible between revenue and capital sections. In these circumstances, the excess expenditure could not be regularised as there were no savings under capital heads.

In the circumstances explained above, the excess of Rs. 16,91,09,000/- may be recommended for regularisation as per Article 205 of the Constitution of India.

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NOTES FOR REGULARISATION OF EXCESS / SAVINGS

GOVERNMENT OF KERALA
PLANNING & ECONOMIC AFFAIRS DEPARTMENT

Appropriation Accounts (2012-13) Regularisation of excess/savings over voted grants appropriation under Grant No. XXVIII - Miscellaneous Economic Services (Capital Section).

Capital		Total Grant	Actual Expenditure	Excess + Saving -
		(in thousands of Rupees)		
Original	1,77.06			
Supplementary	0	1,77.06	1,94.10	+17.04
Amount surrendered during the year (30th March 2013)				1,60.53

According to the Appropriation Accounts (2012-13) the reason for Excess/Saving under the Grant No. XXVIII are indicated below.

Excess occurred mainly under:-

Head	Total Grant	Actual Expenditure	Excess + Savings-
	(in lakh of Rupees)		
(1) 5475 -- 800 - other expenses 95 - Buildings O 1.75.00 R - (-)1,60.53	14.47	1,86.93	+1,72.46

Reason for Excess:

During 2012-2013 Chief Engineer, PWD (Buildings) have incurred an amount of ₹11,92,918/- based on the letter of Credit issued by the Government. Administrative Sanction was accorded to transfer the amount of ₹1.75 crore provided for the scheme to Public Works Department as requested by the Controller of Legal Metrology for the construction of Legal Metrology Bhavan at Pattam. Hence this may be regularised.

Head	Total Grant	Actual Expenditure	Excess + Savings-
	(in lakh of Rupees)		
(2) 5475 -- 101 - Land Ceilings (other than Agricultural Land) 98 - 4.5% Kerala Land Reforms (payment of compensation for excess lands) Bonds 16 years O 2.00	2.00	7.17	+ 5.17

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Reason for Excess:

No expenditure has been directly incurred through the Office of the Land Board under the Capital head 5475. Hence this may be regularised.

In the circumstances explained above the excess of ₹ 1704318 may be recommended for regularisation as per Article 203 of the Constitution of India.

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