

**TWELFTH KERALA LEGISLATIVE ASSEMBLY**

**COMMITTEE  
ON  
PUBLIC ACCOUNTS  
(2006-2008)**

**SIXTIETH REPORT**

(Presented on 15th July, 2008)



SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2008

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**On**

**Regularisation of excess expenditure over Voted Grants/Charged  
Appropriations**

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COMMITTEE ON PUBLIC ACCOUNTS (2006-2008)

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Smt. D. Kumari Girija, Deputy Secretary

Smt. A. Achamma, Under Secretary

## INTRODUCTION

I, the Chairman, Committee on Public Accounts having been authorised by the Committee to present this Report on their behalf present the Sixtieth Report on excess over Voted Grants/Charged Appropriations disclosed in the Appropriation Accounts for the Years 1985-86 to 2003-04.

This report was considered and finalised by the Committee at the meeting held on 7th July 2008.

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

Thiruvananthapuram,  
15th July, 2008

ARYADAN MUHAMMED,  
*Chairman,*  
*Committee on Public Accounts.*

## REPORT

Regularisation of excess expenditure over Voted Grants/Charged Appropriation disclosed in the Appropriation Accounts for the years 1985-86 to 2003-04.

1. This Sixtieth Report of the Committee consists of the cases of excess expenditure over Voted Grants/Charged Appropriation disclosed in the Reports of the Comptroller and Auditor General of India for the years 1985-86 to 2003-04. The First Report of the Committee on Public Accounts (2006-08) which was presented to the House on 26th September, 2006 is the latest Report in this regard.

2. Regarding the present position of regularisation of excess expenditure, a large number of cases of excess expenditure over Voted Grants/Charged Appropriation pertaining to the period from 1990-91 to 2005-06 remain to be regularised due to non submission of notes explaining the reasons for the excess by various Administrative Departments.

The Committee notes with serious concern the fact that in spite of repeated instructions, there has been inordinate delay in furnishing explanatory notes to the Committee in certain cases. The Committee deplores the lethargic attitude of the government departments in the matter and directs that the notes on excess expenditure pending before various departments from 1990-1991 onwards should be furnished within one month of presentation of this Report.

3. The Committee understands that as per the procedure prescribed vide Circular No.11/82/Fin. dated 17-8-1982 of Finance Department, the 'Notes' explaining the reasons for the excess expenditure should be submitted for regularisation by the Departments concerned, to Public Accounts Committee by 31<sup>st</sup> May of the second year following the year of Accounts or immediately after the presentation of the Appropriation Accounts, whichever is later. The Committee finds that inspite of instructions by Government vide Circular Nos. 95/85/Fin. dated 30-11-1985 and 11/98/Fin. dated 17-2-1998 and specific recommendations by Public Accounts Committee in its erstwhile reports, the time schedule is not being adhered to even now. There has been unpardonable delay in furnishing the 'Notes' to the Committee. The Committee express its serious displeasure over the lapse on the part of the Administrative Departments, in not adhering to the time limit for furnishing the 'Notes' as contemplated in the Hand Book of Instructions.

4. While examining the 'Notes' on excess expenditure submitted by various departments, the Committee finds that almost all the departments lacked

proper and effective control over expenditure. The system of check and balance does not function well in many departments, with the result that the excess expenditure over Voted Grants/Charged Appropriation is noticed only at the close of the year. The Committee is of the view that, had the departments adhered to the procedures laid down for budgetary control in its full sense and spirit, the excess expenditure over the years could have been avoided.

5. **The Committee finds that the departments are not serious in mooting proposals for Supplementary Demands to cover even the expenditure that was incurred during unavoidable circumstances. The Committee finds no justification for the reasons adduced for the non-submission of proposals for Supplementary Demands. The Committee directs the Government Departments to take adequate care to see that expenditure does not exceed the limit authorised by the Legislature.**

6. **The Committee notes that absence of timely reconciliation of Accounts by the administrative departments with those maintained by the Accountant General (A&E) has also contributed for excess expenditure at large. The Committee desires that the Departments should take a pragmatic approach in such matters. The Committee wish to point out that any lapse in timely reconciliation of Accounts would be viewed seriously. The Committee requires the Finance Department to ensure that the procedures for budgetary control as contemplated in the Kerala Budget Manual is being strictly adhered to by all the administrative departments.**

7. The details of items pending regularisation by the Committee due to non submission of Notes by the administrative departments is given in Appendix II. The Committee insists that effective steps be taken by the departments to furnish the notes to the Committee without any further delay.

8. The cases of excess expenditure mentioned in the table given below have been scrutinised by the Committee at its meetings held on 23-8-2006 and 13-12-2006. Government Notes on these items are incorporated in Appendix III.

<i>Sl. No.</i>	<i>Year of Appropriation</i>	<i>Revenue or Capital Section</i>	<i>Number and Name of Grant</i>	<i>Amount of Excess (Rs.)</i>	<i>Name of Department</i>
(1)	(2)	(3)	(4)	(5)	(6)
1	1985-86	C(C)	XVII-Education, Sports, Arts & Culture	10,512	General Education

(1)	(2)	(3)	(4)	(5)	(6)
2	1988-89	R(V)	XVIII-Medical & Public Health	4,17,596	Health and Family Welfare
3	1991-92	C(V)	XVIII-Medical & Public Health	25,74,776	Health and Family Welfare
4	1992-93	C(V)	XXX-Food	27,02,898	Food, Civil Supplies and Consumer Affairs
5	2001-02	R(V)	XIX-Family Welfare	47,48,32,278	Health and Family Welfare
6	1990-91	R(V)	VI-Land Revenue	18,16,552	Revenue
7	1994-95	C(V)	XVIII – Medical & Public Health	1,43,08,087	Health and Family Welfare
8	1994-95	C(C)	XVIII – Medical & Public Health	3,74,210	Health and Family Welfare
9	1996-97	C(V)	XVIII – Medical & Public Health	38,13,494	Health and Family Welfare
10	1998-99	Capital Section	XXVIII- Miscellaneous Economic Services	1,12,800	Revenue
11	2003-04	R(V)	XIX-Family Welfare	15,09,62,238	Health and Family Welfare

9. The Committee makes the following observations/comments in respect of a few selected items.

**1. Appropriation Accounts 1988-89 Grant No. XVIII – Medical and Public Health — Revenue (Voted) Rs. 4,17,596**

10. The Committee understands that the department had incurred an excess expenditure of Rs. 4,17,596 under this grant during the year 1988-89.

The Secretary, Health and Family Welfare Department had informed the Committee that the reasons for the excess expenditure were the increase in payment of salary consequent on the pay revision in 1988-89 and opening of new Ayurveda hospitals. The Committee found that the Health department had failed to comply with the directions issued by Government of India in 1993 regarding the manner in which Accountant General's observations were to be dealt with. The Department had failed to entrust the work to a specific officer as per the guidelines. The Department did not have an effective mechanism for monitoring the control and flow of expenditure. The Committee observes that there would not have been any excess expenditure had the department moved for supplementary grants in time.

**11. The Committee finds that the Health department had failed miserably to forecast the hike in expenditure under the Heads 'Salaries' and 'Materials and Supplies'. The Committee opines that the additional expenditure on account of pay revision, enhancement of DA etc. could have been anticipated reasonably, had the Department made earnest efforts for the same. Instead of obtaining sufficient funds by way of moving Supplementary Demands for Grants, the Department had resorted to the convenient method i.e., drawal of excess funds thereby leaving the matter to the Finance Department and the Committee to regularise the overdrawal. The Committee, observes that there is clear lapse on the part of the Department and recommends that such lapses should be avoided in future at any cost. The Committee also desires to be informed of the action taken by the Department to deal with Accountant General's observations as laid down in the circular of Government of India in 1993.**

**2. Grant No. XVIII—Medical and Public Health—Capital (Voted)**

**Appropriation Accounts 1991-92, 1994-95 and 1996-97**

**Rs. 25,74,776, Rs. 1,43,08,087 and Rs. 38,13,494**

12. The Committee found that the excess expenditure in all the three years were incurred mainly for the construction of buildings for various primary health centres, hospitals, hostels, nursing colleges etc. The Committee opines that having previous experience in the matter, the Department could have either earmarked sufficient funds in the budget estimates or mooted for supplementary demands for grants.

**13. The Committee finds that excess expenditure over Voted Grants/Charged Appropriations which normally occurs in unforeseen circumstances has now become a routine exercise in the Department. The Committee suspects**

that the excess was incurred due to the unrealistic estimates submitted by the Department. The proposals submitted to Finance Department were of ineffective nature which resulted in short provisions in the budget. Incurring excess expenditure for the same reason by the Department in consecutive years reveals the dismal picture of the system of budgetary control prevailing in the Department. The Committee desires that Finance Department should look into all aspects in the proposals submitted by the Department and make adequate provisions in the budget so that excess expenditure could be avoided to a certain extent in future. The Committee requires the Health Department to intimate the steps taken by it for complying with the procedure of budgetary control laid down in Kerala Budget Manual.

**3. Grant No. XXX – Food**

**Capital (Voted)**

**Appropriation Accounts 1992-93**

**Rs. 27,02,898**

14. According to the Department, the reasons for the excess expenditure was due to the decision of the Government to meet the additional expenditure on account of increased price of ration rice. The actual expenditure under the Head was Rs.1,14,35,78,506. The Committee finds that the Department had failed to book an expenditure of Rs.5,22,00,000 drawn from Contingency fund during the period. The Committee opines that, had the Department conducted timely reconciliation of Accounts, the expenditure could have either been limited to the amount provided in the budget or moved for supplementary demands. The Committee urges the department to take necessary action for reconciliation of accounts in time in future.

**4. Grant No. VI – Land Revenue**

**Revenue (Voted)**

**Appropriation Accounts 1990-91**

**Rs. 18,16,552**

15. It is evident from the government notes that the excess expenditure was due to the short assessment of funds required for payment of enhanced rate of DA allowed during March and August 1990. When enquired as to why the Department had not moved for supplementary grants when there was ample time with the Department for the same, the witness could not afford a satisfactory reply. The Committee finds that the witness could not answer to even the queries relating to the notes furnished by the Department.

The Committee expresses displeasure on the inability of the Department to put forth sufficient clarification even after 15 years regarding the excess expenditure incurred by them. The Committee observes that there was inordinate delay of more than 15 years in getting the excess expenditure regularised by the Department. Even though the Committee sought clarification as to why the Department had not moved for supplementary demands for grants, the witness could not offer a convincing reply. The Committee observes that all these are indications of the absence of financial discipline in the Department and urges that strict financial discipline should be observed in future in the Department at any cost.

**5. Grant No. XIX – Family Welfare**

**Revenue (Voted)**

**Appropriation Accounts 2003-04**

**Rs. 15,09,62,238**

16. The Committee finds that out of the total excess expenditure, Rs.13,68,65,000 related to the cost of materials supplied by Government of India for which provision has not been made in the budget. The Department stated that it could not foresee the quantum or cost of materials likely to be supplied by Government of India.

17. The Committee takes note of the fact that the Department had incurred excess expenditure under the Head during all the preceeding years from 1992-93 onwards. Hence the Committee directs that necessary provision be made in the budget based on the previous year's receipt from Government of India and to follow a correct accounting procedure in order to have a proper control over expenditure.

18. The Committee finds that the other items for which excess expenditure had incurred were payment of annual increment, salaries and DA. The Committee opines that the department could have reasonably anticipated the expenditure in this regard and moved for supplementary grants. The Committee requires the Department to make earnest efforts to adhere to the mechanism of budgetary control more effectively in the Department so that the excess expenditure could be avoided in future.

19. The Committee opines that strict budgetary discipline and monitoring of expenditure should be observed by all administrative departments and necessary steps should be taken to ensure that excess expenditure over budgetary provision is incurred only after exhausting all other means to get necessary funds sanctioned and also the excess amount is limited to the barest minimum and that too only in unavoidable circumstances.

20. **The Committee was informed by Finance Department that the expenditure of the administrative departments could be monitored effectively only after the completion of the computerisation and networking of treasury branches. The Committee urges the Finance Department to intimate the present position of the computerisation and networking of the treasury branches.**

21. **The Committee also directs the Finance Department to give strict direction to those Departments which have failed to furnish the notes on excess expenditure disclosed in the Appropriation Accounts of various years. The Committee requires the concerned departments to furnish the notes explaining the reasons for excess expenditure duly vetted by Audit, in respect of items mentioned in Appendix II within one month of presentation of this Report.**

22. Subject to the observations/comments, the excess expenditure over Voted Grants/Charged Appropriations for the years 1985-86 to 2003-04 as detailed in paragraph 8 is recommended for regularisation under Article 205 of the Constitution of India.

Thiruvananthapuram,  
15<sup>th</sup> July, 2008.

ARYADAN MUHAMMED,  
*Chairman,*  
*Committee on Public Accounts.*

## APPENDIX I

**Summary of Main Conclusions/Recommendations**

<i>Sl. No.</i>	<i>Para No.</i>	<i>Department Concerned</i>	<i>Conclusions/Recommendations</i>
(1)	(2)	(3)	(4)
1	5	General Education, Health & Family Welfare, Food, Civil Supplies and Consumer Affairs, Revenue	The Committee finds that the departments are not serious in mooted proposals for Supplementary Demands to cover even the expenditure that was incurred during unavoidable circumstances. The Committee finds no justification for the reasons adduced for the non-submission of proposals for Supplementary Demands. The Committee directs the Government Departments to take adequate care to see that expenditure does not exceed the limit authorised by the Legislature.
2	6	General Education, Health & Family Welfare, Food, Civil Supplies and Consumer Affairs, Revenue, Finance	The Committee notes that absence of timely reconciliation of Accounts by the administrative departments with those maintained by the Accountant General (A&E) has also contributed for excess expenditure at large. The Committee desires that the Departments should take a pragmatic approach in such matters. The Committee wish to point out that any lapse in timely reconciliation of Accounts would be viewed seriously. The Committee requires the Finance Department to ensure that the procedures for budgetary control as contemplated in the Kerala Budget Manual is being strictly adhered to by all the administrative departments.
3	11	Health & Family Welfare	The Committee finds that the Health Department had failed miserably to forecast the hike in expenditure under the Heads 'Salaries' and 'Materials and Supplies'. The Committee opines that the additional expenditure on account of pay revision, enhancement of DA etc. could have been anticipated reasonably, had the Department made earnest efforts for the same. Instead of

(1)	(2)	(3)	(4)
			obtaining sufficient funds by way of moving Supplementary Demands for Grants, the Department had resorted to the convenient method i.e., drawal of excess funds thereby leaving the matter to the Finance Department and the Committee to regularise the overdrawal. The Committee, observes that there is clear lapse on the part of the Department and recommends that such lapses should be avoided in future at any cost. The Committee also desires to be informed of the action taken by the Department to deal with Accountant General's observations as laid down in the circular of Government of India in 1993.
4	13	Health & Family Welfare, Finance	The Committee finds that excess expenditure over Voted Grants/Charged Appropriations which normally occurs in unforeseen circumstances has now become a routine exercise in the Department. The Committee suspects that the excess was incurred due to the unrealistic estimates submitted by the Department. The proposals submitted to Finance Department were of ineffective nature which resulted in short provisions in the budget. Incurring excess expenditure for the same reason by the Department in consecutive years reveals the dismal picture of the system of budgetary control prevailing in the Department. The Committee desires that Finance Department should look into all aspects in the proposals submitted by the Department and make adequate provisions in the budget so that excess expenditure could be avoided to a certain extent in future. The Committee requires the Health Department to intimate the steps taken by it for complying with the procedure of budgetary control laid down in Kerala Budget Manual.

(1)	(2)	(3)	(4)
5	14	Food, Civil Supplies and Consumer Affairs	According to the Department, the reasons for the excess expenditure was due to the decision of the Government to meet the additional expenditure on account of increased price of ration rice. The actual expenditure under the Head was Rs. 114,35,78,506. The Committee finds that the Department had failed to book an expenditure of Rs. 5,22,00,000 drawn from Contingency fund during the period. The Committee opines that, had the Department conducted timely reconciliation of Accounts, the expenditure could have either been limited to the amount provided in the budget or moved for supplementary demands. The Committee urges the department to take necessary action for reconciliation of accounts in time in future.
6	15	Revenue	It is evident from the Government notes that the excess expenditure was due to the short assessment of funds required for payment of enhanced rate of DA allowed during March and August 1990. When enquired as to why the Department had not moved for supplementary grants when there was ample time with the Department for the same, the witness could not afford a satisfactory reply. The Committee finds that the witness could not answer to even the queries relating to the notes furnished by the Department. The Committee expresses displeasure on the inability of the Department to put forth sufficient clarification even after 15 years regarding the excess expenditure incurred by them. The Committee observes that there was inordinate delay of more than 15 years in getting the excess expenditure regularised by the Department. Even though the Committee sought clarification as to why the Department had not moved for supplementary demands for grants,

(1)	(2)	(3)	(4)
			the witness could not offer a convincing reply. The Committee observes that all these are indications of the absence of financial discipline in the Department and urges that strict financial discipline should be observed in future in the Department at any cost.
7	17	Health & Family Welfare	The Committee takes note of the fact that the Department had incurred excess expenditure under the Head during all the preceeding years from 1992-93 onwards. Hence the Committee directs that necessary provision be made in the budget based on the previous year's receipt from Government of India and to follow a correct accounting procedure in order to have a proper control over expenditure.
8	18	Health & Family Welfare	The Committee finds that the other items for which excess expenditure had incurred were payment of annual increment, salaries and DA. The Committee opines that the department could have reasonably anticipated the expenditure in this regard and moved for supplementary grants. The Committee requires the Department to make earnest efforts to adhere to the mechanism of budgetary control more effectively in the Department so that the excess expenditure could be avoided in future.
9	19	All Administrative Departments	The Committee opines that strict budgetary discipline and monitoring of expenditure should be observed by all administrative departments and necessary steps should be taken to ensure that excess expenditure over budgetary provision is incurred only after exhausting all other means to get necessary funds sanctioned and also the excess amount is limited to the barest minimum and that too only in unavoidable circumstances.

(1)	(2)	(3)	(4)
10	20	Finance	The Committee was informed by Finance Department that the expenditure of the administrative departments could be monitored effectively only after the completion of the computerisation and networking of treasury branches. The Committee urges the Finance Department to intimate the present position of the computerisation and networking of the treasury branches.
11	21	Finance, Health & Family Welfare, General Education, Higher Education, Social Welfare, SC/ST Development, Revenue, Home, Transport, Tourism, General Administration, Planning & Economic Affairs, Taxes, Local Self Government, Agriculture, Public Works	The Committee also directs the Finance Department to give strict direction to those Departments which have failed to furnish the notes on excess expenditure disclosed in the Appropriation Accounts of various years. The Committee requires the concerned departments to furnish the notes explaining the reasons for excess expenditure duly vetted by Audit, in respect of items mentioned in Appendix II within one month of presentation of this Report.

## APPENDIX II

DEPARTMENT WISE STATEMENT OF ITEMS IN RESPECT OF WHICH  
NOTES FROM GOVERNMENT DEPARTMENTS EXPLAINING  
REASONS FOR EXCESS EXPENDITURE OVER VOTED  
GRANTS/CHARGED APPROPRIATION HAVE NOT  
BEEN RECEIVED AS ON 7-7-2008

**1. HEALTH & FAMILY WELFARE DEPARTMENT**

1.	1997-98	XVIII- Medical & Public Health	Capital (Voted)	23,51,990
2.	2001-02	XVIII- Medical & Public Health	Capital (Voted)	9,72,09,059
3.	2002-03	XVIII- Medical & Public Health	Capital (Voted)	18,22,48,978
4.	2004-05	XIX – Health & Family Welfare	Revenue (Voted)	14,82,58,936
5.	2005-06	XIX- Health & Family Welfare	Revenue (Voted)	21,27,48,025
6.	2006-07	XIX – Family Welfare	Revenue (Voted)	5,88,05,425

**2. GENERAL EDUCATION DEPARTMENT**

7.	2003-04	XVII- Education, Sports, Arts & Culture	Revenue (Voted)	121,86,09,617
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**3. HIGHER EDUCATION DEPARTMENT**

8.	1993-94	XVII- Education, Sports, Arts & Culture	Capital (Charged)	64,76,968
9.	1995-96	XIV- Stationery, Printing & Other Administrative Services	Revenue (Voted)	1,31,86,314
10.	1996-97	XIV- Stationery, Printing & Other Administrative Services	Capital (Voted)	94,116

**4. SOCIAL WELFARE DEPARTMENT/SCHEDULED CASTE/SCHEDULED TRIBE DEVELOPMENT DEPARTMENT**

11.	1992-93	XXV- Social Welfare including Welfare of SC/ST & OBC	Capital (Voted)	3,67,400
12.	1996-97	XXV- Social Welfare including Welfare of SC/ST & OBC	Capital (Charged)	32,791
13.	1997-98	XXV- Social Welfare including Welfare of SC/ST & OBC	Capital (Voted)	3,92,65,631

14.	1998-99	XXV- Social Welfare including Welfare of SC/ST & OBC	Revenue (Voted)	7,87,64,570
15.	2000-01	XXV- Social Welfare including the Welfare of SC/ST & OBC	Revenue (Voted)	14,65,60,697

#### 5. REVENUE DEPARTMENT

16.	1995-96	XXVI-Relief on Account of Natural Calamities	Revenue (Voted)	21,12,10,533
17.	2001-02	XI- District Administration and Miscellaneous	Revenue (Voted)	19,35,59,472
18.	2003-04	XI-District Administration and Miscellaneous	Revenue (Voted)	4,11,22,987

#### 6. HOME DEPARTMENT

19.	2002-03	III- Administration of Justice	Revenue (Voted)	6,22,58,589
20.	2002-03	III- Administration of Justice	Revenue (Charged)	54,76,229
21.	2003-04	III- Administration of Justice	Revenue (Voted)	4,70,33,333
22.	2003-04	XII- Police	Capital (Voted)	12,030

#### 7. LEGISLATURE SECRETARIAT

23.	2002-03	I- State Legislature	Revenue (Voted)	59,86,857
24.	2003-04	I- State Legislature	Revenue (Voted)	1,21,89,740
25.	2006-07	I- State Legislature	Revenue (Charged)	25,755

#### 8. TRANSPORT DEPARTMENT

26.	1995-96	XLI- Transport	Revenue (Voted)	2,14,394
27.	1995-96	XLI- Transport	Capital (Voted)	10,54,781

#### 9. GENERAL ADMINISTRATION DEPARTMENT (TOURISM)

28.	2006-07	XLII- Tourism	Revenue (Voted)	1,27,72,873
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#### 10. GENERAL ADMINISTRATION DEPARTMENT

29.	2003-04	II- Heads of States, Ministers & Head Quarters Staff	Revenue (Charged)	55,71,880
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**11. PLANNING & ECONOMIC AFFAIRS DEPARTMENT**

30.	1990-91	XXVIII- Miscellaneous Economic Service	Revenue (Voted)	36,58,715
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**12. TAXES DEPARTMENT**

31.	2003-04	V- Agricultural Income Tax and Sales Tax	Revenue (Voted)	2,94,25,435
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**13. LOCAL SELF GOVERNMENT DEPARTMENT**

32.	2003-04	XLIII- Compensation & Assignments	Revenue (Voted)	2,64,00,000
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**14. AGRICULTURE DEPARTMENT**

33.	2004-05	XXIX- Agriculture	Capital (Charged)	24,695
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**15. PUBLIC WORKS DEPARTMENT**

34.	2004-05	XV- Public Works	Capital (Voted)	1,02,31,142
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## APPENDIX III

## GOVERNMENT OF KERALA

**General Education (P) Department**

Appropriation Accounts 1985-86—Regularisation of excess over Voted grants under Grant. No. XVII—Education, Sports, Art and Culture—Capital (Charged)

Charged-

Original	50,000			
Supplementary	54,600	1,04,600	1,15,112	+10,512
Amount surrendered during the year 31st March 1989			25,000	

*Reason for excess :*

The total excess of Rs. 10512 under capital charged items was due to the expenditure incurred for meeting decreal claims. Hence the excess may kindly be regularised.

## NOTES FOR REGULARISATION OF EXCESS

## GOVERNMENT OF KERALA

**Health and Family Welfare (PS) Department**

Appropriation Accounts (1988-89)—Regularisation of excess over Voted grant under Grant No. XVIII—Medical and Public Health (Revenue)

Appropriation Accounts 1988-89 the reason for excess under Grant No. XVIII—Medical and Public Health (Revenue) are indicated below :

<i>Major Head</i>	<i>Total (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess+ Savings - (Rs.)</i>
2210—M&PH			
Revenue			
Voted			
Original	Rs. 1,26,78,78,900		
Supplementary	Rs. 27,84,300	1,27,06,63,200	1,27,10,80,796
Amount surrendered during the year 31st March 1989			73,54,500

*Excess occurred mainly under :*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakhs of Rs.)</i>	<i>Actual Expenditure (In lakhs of Rs.)</i>	<i>Excess+ Savings - (In lakhs of Rs.)</i>	<i>Reasons for Excess</i>
(1)	(2)	(3)	(4)	(5)	(6)
1	2210-01 110 Hospitals and Dispensaries-01 Hospitals and Dispensaries - General District and Taluk Hospitals only O. 22,29.91 S. Token R. 8,21.15	30,51.06	33,20.46	+ 269.40	The excess was partly offset by the saving under other charges. During 1988-89 the pay scales of employees were revised. Consequent on this revision there was high in the emoluments of employees. Thus the excess expenditure was incurred under salary and D.A.
2	2210-06 003 Training 03 Training of Multipurpose Workers Centrally Sponsored -50% Central assistance	1,16.00	3,31.44	+2,15.44	The excess was in respect of salary and was due to the Dearness Allowance variation
3	2210-01-110-04- MC Kottayam O. 2,89.82 R. 19.69	3,09.51	3,54.40	+44.89	Expenditure over and above the Original Appropriation was incurred on account of increased expenditure under salaries and Materials and Supplies. Even though Additional authorization was sanctioned subject to the re-appropriation during the respective year. Savings, was not available to regularize excess expenditure.

(1)	(2)	(3)	(4)	(5)	(6)
4	2210-05-105 02 MC Trivandrum O. 2,34.86 S. Token R. -19.27	2,15.59	2,95.40	+ 79.81	Expenditure over and above the Original Appropriation was incurred on account of increased expenditure under Salaries and Materials and Supplies. Even though Additional Authorization was sanctioned subject to re-appropriation during the respective year, savings was not available to regularize excess expenditure.
5	2210-01-110-06 MC, Thrissur O. 1,44.96 R. 22.91	1,67.87	1,84.84	+16.97	Expenditure over and above the Original Appropriation was incurred on account of increased expenditure under Salaries and Materials and Supplies. Even though Additional Authorization was sanctioned subject to re-appropriation during the respective year, savings was not available to regularize excess expenditure.
6	2210-04 - 101-Ayurveda 01 Rural Dispensaries	16.00	40.19	+24.19	An amount of Rs. 18,61,591 was incurred for the scheme opening of new Ayurveda Dispensaries. The Budget outlay for the scheme was Rs. 16 lakhs. The excess was incurred on account of payment of salary and DA.

(1)	(2)	(3)	(4)	(5)	(6)
7	2210-03 104-Community Health Centre 01 Community Health Centre O. 10.00 R. 22.18	32.18	32.64	+ 0.46	Excess occurred due to variation in DA to employees.
8	2210-06-107 02-Govt. Analysis Lab O. 18.53 R. 1.34	19.87	38.25	+18.38	Excess occurred due to variation in DA to employees.
9	2210-06-101 15-Health Card for School; Children O. 45.00 R. 14.23	59.23	64.31	+5.08	The actual expenditure in respect of eligible students was higher than estimated amount. Hence the excess.
10	2210-05-800 11 - Regional Cancer Centre- Grant-in-aid O. 80.00 R. 11.00	91.00	91.00	..	..
11	2210-03-110 01-Hospitals and Dispensaries Except General, Dist. Taluk Hospital O. 22,29.91 R. -7,96.22	14,33.69	14,03.99	-29.70	The savings was due to the economy measures and posts lying vacant and was not able to be filled up

(1)	(2)	(3)	(4)	(5)	(6)
12	2210-06-101-10- Leprosy Control 100% CSS	1,70.00	75.37	-94.63	The savings was in respect of salary due to economy measures and a number of posts lying vacant.
13	2210-06-101-03- Filariasis Control (50% CA) O. 1,40.06 R. -0.56	1,39.50	90.14	-49.36	The savings was in respect of salary due to economy measures and a number of posts lying vacant.
14	2210-05-105-06 M.C.Thrissur O. 2,13.21 R. -43.92	169.29	1,74.57	+5.28	Reason for excess over grant was due to the fact that the vacant posts have since been filled up. Hence there was variation in the anticipated savings and excess expenditure incurred.
15	2210-01-110-05 MCH Alappuzha	1,91.88	1,60.21	-31.67	Reason for savings was due to the non filling up of vacant posts
16	2210-06-101-07- TB (50% CSS)	40.00	10.26	-29.74	The formalities that had to be observed for the purchase of materials could not be completed in time due to the administrative delay. Hence payment could not be effected. Hence the savings.

(1)	(2)	(3)	(4)	(5)	(6)
17	2210-06-003-04 (Training Special Component Plan)	40.00	11.66	-28.74	The savings was in respect of salaries due to economy measures and a number of posts were lying vacant and was not able to be filled up. Hence the savings.
18	2210-06-101-09 Leprosy Control Survey Education and treatment centre O. 95.68 R. -0.32	95.36	69.38	-25.98	The savings was in respect of salaries due to economy measures a number of posts were lying vacant and was not able to be filled up. Hence the savings.
19	2210-05-105-13 Post graduate Education in Medical College O. 32.61 R. -0.08	32.53	6.73	-25.80	It ws intended for starting Post Graduate Courses in various Medical Colleges. Sanction was obtained for starting a few post graduate courses in that financial year. Hence the savings.
20	2210-03-103 Primary Health Centre 04-Strengthening of Public Centres and sub Centres and opening of new Public Health Centres and opening of Sub centres. O. 1,34.00 R. -40.41	93.59	1,08.47	+14.88	Re-appropriation was effected based on the expenditure reported by various sub-offices. But due to omissions in the figures furnished by some of the sub-controlling officers, the actual expenditure happened to be higher than that was compiled for the purpose of re-appropriation.

(1)	(2)	(3)	(4)	(5)	(6)
21	2210-01-110-10- T.B. Isolation Beds O. 295.63 R. -0.16	25.47	2.37	-23.10	The savings was in respect of salaries due to economy measures and a number of posts were lying vacant.
22	2210-01-110-14- Blood Bank for District and Taluk HQS Hospitals O. 22.00 R. -11.20	10.80	2.61	-8.19	Shortage of Staff trained in Blood Bank has resulted in lesser payments causing the savings.
23	2210-05-107-01- PH Labs O. 79.89 R. -5.10	74.79	60.97	-13.82	Due to economy measures some posts were remaining vacant causing lesser payment. Hence the savings.

In the circumstances explained above the Excess expenditure of Rs. 4,17,596 may be regularized as per Article 205 of the Constitution of India.

NOTES FOR REGULARISATION OF EXCESS  
GOVERNMENT OF KERALA

**Health and Family Welfare (PS) Department**

Appropriation Accounts (1991-92)—Regularisation of excess over Voted grants under Grant. No. XVIII—Medical and Public Health (Capital Section).

According to the Appropriation Accounts (1991-92) the reasons for excess under the Grant No. XVIII—Medical and Public Health are indicated below :

*Major Head*

4210 Capital outlay on Medical and Public Health

	<i>Total Grant on appropriation (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess+ Savings - (Rs.)</i>
Capital			
Voted			
Original	4,70,77,000	5,15,77,000	+25,74,776
Supplementary	45,00,000		
Amount surrendered during the year			Nil

*Excess occurred mainly under :*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakhs of Rs.)</i>	<i>Actual Expenditure (In lakhs of Rs.)</i>	<i>Excess+ Savings - (In lakhs of Rs.)</i>
(1)	(2)	(3)	(4)	(5)
1	4210-02 Rural Health Services 103 PHCs 95 Alopathy-LA & Buildings R. 50.85	50.85	56.37	+ 5.52

(1)	(2)	(3)	(4)	(5)
2	4 2 1 0 - 0 3 — M e d i c a l Education Training and Research 105—Alopathy 92— Medical College, College Hospital, College Hostel Kozhikode - LA Buildings O. 30.00 R. 33.99	63.99	69.94	+ 5.95
3	4210-03-105-93—Medical College, College Hospital, College Hostel, Alappuzha O. 29.00 S. 45.00 R. 20.64	94.64	107.14	+ 12.50
4	4210-03-105-93—Medical College, College Hospital, College Hostel, Kottayam - LA Buildings O. 39.00 R. 32.78	71.78	71.36	-0.42
5	4210-01—Urban Health Services 110—Hospitals and dispensaries  9 9 — A y u r v e d a improvements of health facilities LA & Buildings O. 1.00 R. 29.71	30.71	32.17	+1.46

(1)	(2)	(3)	(4)	(5)
6	4210-02-110—Hospitals and Dispensaries 96—Alopathy—improvements of health facilities LA & Buildings O. 4.00 R. 24.50	28.50	34.55	+ 6.05
7	4210-01-110-93 Alopathy—improvements of health facilities LA & Buildings R. 31.47	31.47	27.20	-4.27
8	4210-03-105-88 Dental-College, LA & Buildings O. 9.00 R. 17.00	26.00	25.57	-0.43
9	4210-04— Public Health 107 Public Health Laboratories, 98—Chemical examiners laboratory LA & Buildings O. 3.00 R. 2.48	5.48	8.40	+2.29
10	4210-02-104—Community Health Centres 95—Alopathy-LA and & Buildings O. 75.00 R. -75.00	..	..	..

(1)	(2)	(3)	(4)	(5)
11	4210-02-101- Health Sub Centers 95 Alopathy-Land Acquisition and Buildings O. 66.00 R. -65.79	0.21	..	-0.21
12	4210-01-110-90 Improvements of hospital including establishment on women and children hospitals at Palakkad, Manjeri and Kannur- LA & Buildings O. 28.00 R. -28.00	..	..	..
13	4210-03-105-89—Medical College, College Hospital, College Hostel, Thrissur—LA& Buildings O. 28.00 R. (-)4.98	23.02	12.88	-10.14
14	4210-03-102 Homoeopathy 99 Homoeo Medical College and College Hospitals, College Hostel, Thiruvananthapuram— LA& Buildings O. 20.00 R. -8.48	11.52	10.26	-1.26

(1)	(2)	(3)	(4)	(5)
15	4210-03-101—Ayurveda 98—Ayurveda Medical College, College Hospital, Thirppunithura—LA & Buildings O. 10.00 R. -7.56	2.44	1.80	-0.64
16	4210-03-105-97 Nursing College, College Hostel, K o t t a y a m — L A & Buildings O. 8.00 R. -8.00	..	..	..
17	4210-03-105-96 Nursing College, College Hostel, K o z h i k o d e — L A & Buildings O. 7.00 R. 7.00	..	..	..
18	4210-03-105-94 Re-orientation in Medical E d u c a t i o n — L A & Buildings O. 6.00 R. 6.00	..	..	..
19	4210-03-101-99 Ayurveda Medical College, College Hostel, College Hospital, T r i v a n d r u m — L A & Buildings O. 8.00 R. 5.057	2.43	2.79	+ 0.36

*Reason for Excess :*

Sl. No. 1—The Excess expenditure was incurred towards the construction of buildings for various Primary Health Centers, which were in good progress. The payment could not be postponed for the early completion of the work.

Sl. No. 2—The expenditure for the construction of new buildings for the Medical College, Kozhikode was booked under the head 4210-03-105-92. For the satisfactory completion of the work, the payment for the work done could not be postponed and hence the excess.

Sl. No. 3—The expenditure for the construction of new buildings for the Medical College Alappuzha was booked under the head 4210-03-105-93. The excess is due to the unforeseen works necessitated during actual execution.

Sl. No. 4—The expenditure for the construction of new buildings in the Medical College Kottayam was booked under the head 4210-03-105-91. The savings is due to the slow progress of the works.

Sl. No. 5—The expenditure for the construction of Kottayam District Ayurveda Hospital, Kozhikode Ayurveda hospital, Kottakal Mental Ayurveda hospital etc. was booked under the head 4210-01-110-99. The payment of completed works was necessary and hence the excess.

Sl. No. 6—The expenditure for the construction works of Nilamboor 50 bedded ward, Kalikkavu Govt. Dispensary buildings, Vengola Dispensary, Palakkuzha Dispensary, Nooranadu Govt. Hospital etc. was booked under the head 4210-02-110-96. The excess is due to the inevitable payment of work done during the year, which could not be postponed.

Sl. No. 7—The expenditure for the construction works of Attingal Govt. hospital, Nedumangadu hospital, Kollam District hospital, Pathanamthitta Taluk hospital etc. was booked under the head 4210-01-110-93. The reason for savings was due to non completion of the works as anticipated.

Sl. No. 8—The expenditure for the construction works of Dental College, Thiruvananthapuram was booked under the head of account 4210-03-105-88. The savings is only 0.43 lakhs.

Sl. No. 9—The expenditure for the construction works of Chemical Examiners laboratory, Thiruvananthapuram and Kozhikode was booked under the head 4210-04-107-99. The payment of works done could not be postponed which resulted in excess.

Sl. No. 10—The expenditure for the works of Community Health Centre is charged to this head. The savings is due to the non arrangement of the targeted works. The full provision was re-appropriated.

Sl. No. 11—The expenditure of Allopathy, Health Sub Centres are met from this head. The savings is due to the non arrangement of targeted works. An amount of Rs. 65.79 lakhs was re-appropriated. Hence the savings was only Rs. 0.21 lakhs.

Sl. No. 12—The construction work expenditure of W&C hospital, Palakkad, Manjeri, Kannur etc. are booked under this head. The savings is due to the non arrangement of expected works. The full provision was re-appropriated.

Sl. No. 13—The expenditure for the construction of building in Medical College, Thrissur is booked under the head of account 4210-03-105-89. The savings was due to the slow progress of the works.

Sl. No. 14—The expenditure for the construction of buildings in Homoeo Medical College, Thiruvananthapuram is met from this head. The savings was due to the slow progress of the work.

Sl. No. 15—The expenditure for the work in Ayurveda College, Thripunithura was booked under this head. The savings was due to the slow progress of the work.

Sl. No. 16—The expenditure for the construction of Nursing College, Kottayam is charged to this head. The savings is due to the non arrangement of anticipated work. The full provision was re-appropriated.

Sl. No. 17—The expenditure for works in Nursing College, Kottayam is booked under this head. The savings is due to the non arrangement of works as anticipated. The full provision was re-appropriated.

Sl. No. 18—The expenditure for works for Re-orientation in Medical Education is charged to this head. The savings is due to the non arrangement of works as expected. The full provision was re-appropriated.

Sl. No. 19—The expenditure for buildings works in Ayurveda College, Thiruvananthapuram was booked under the head 4210-03-101-99. The payment was exceeded above some amount was re-appropriated in anticipation of savings. However the actual expenditure exceeded the final grant due to the payment of work bills.

The excess expenditure were incurred under some heads of accounts as detailed above for ensuring the satisfactory and early completion of the works. Further some unforeseen works necessitated during actual execution, which was contributed for the excess expenditure.

The savings were due to the non achievement of the targeted progress of works as expected and non-arrangement of some works as anticipated. The major portion of the savings were re-appropriated, which had helped to regulate the excess expenditure in some heads of accounts.

In the above circumstances the excess expenditure of Rs. 25,74,776 may be recommended for regularisation as per article 205 of the Constitution of India.

## GOVERNMENT OF KERALA

## (Food and Civil Supplies Department)

Appropriation Accounts 1992-93—Regularisation of excess expenditure over voted grants under Grant No. XXX—Food (Revenue Section)

According to Appropriation accounts 1992-93 the excess over voted Grant No. XXX—Food (Revenue Section) was as indicated below :

<i>Major Heads (Revenue Section)</i>	<i>Total Grant (Rs)</i>	<i>Actual Expenditure (Rs)</i>	<i>Excess (Rs)</i>
2236-Nutrition			
2408-Food, Storage & Warehousing	1,29,10,19,000	1,29,37,21,898	(+) 27,02,898
O	9,28,18,900		
S	1,19,82,00,100		

The excess occurred mainly under the head of accounts as indicated below :

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (In lakhs of Rs.)</i>	<i>Actual Expense (In lakhs of Rs.)</i>	<i>Excess/ Savings (In lakhs of Rs.)</i>
(1)	(2)	(3)	(4)	(5)
1	2408-01-Food-101- procurement and supply- 98. Reimbursement of price difference of ration rice and wheat to the Food Corporation of India	1,10,47.16	1,14,35.79	+ 3,88.63
	O	100		
	S	1,11,82.00		
	R	(-) 1,34.84		

(1)	(2)	(3)	(4)	(5)
2	2236-02-Distribution of Nutritious Food and Beverages 101-Special Nutrition Programme for children of age group 0-3	5,40.06	3,85.68	-1,54.38
3	2236-02-101-95-ICDS Programme	35.08	..	-35.08
4	2208-01-800-99-Formation of Consumer Protection Council	58.20	54.95	+7.96

*Reason for Excess/Savings :*

1. 2408-01-101-98—*Reimbursement of price difference of Ratio in rice*

The amount required for regularisation as noted above is Rs. 27,02,898. The reason for the excess may be explained as follows:

In G.O.(Ms.) No. 3/92/FCS & CAD dated 7-1-1992, Government have ordered that the additional expenditure on account of the rise in the price of Ration rice would be met by the State Government. But a token provision of Rs. 100 only was provided in the original budget for the year 1992-93 for the purpose. Hence, it was also directed that the required amounts would be sanctioned from the Contingency Fund at first. Accordingly, the amount required for the payment of difference in price of Rice to the Food Corporation of India was drawn from the Contingency Fund at different times on the basis of specific orders issued from the Finance Department from time to time. Later, the amounts were recouped through Supplementary Demand for Grants during July 1992, February-March 1993, and the total amount provided in the Supplementary Demand for Grants during 1992-93 was Rs. 111,82,00,100. Thus the total grant including the token provision in the original budget received for 1992-93 was Rs. 111,82,00,200. Out of this, the Department has spent a sum of Rs. 109,13,78,506 which included regularisation of a sum of Rs. 3,04,00,000 sanctioned as per G.O.(Rt.) No. 2176/92/Fin. dated 6-4-1992 invoking para 95(3) of KBM also. Consequently, an amount of Rs. 1,34,84,500 from the total provision was surrendered to Government during the year and the final grant for 1992-93 was fixed at Rs. 110,47,15,700. But later, the Accountant General while furnishing the skeleton appropriation accounts for 1992-93, has brought to the notice of the Department that the

actual expenditure for the year is Rs. 114,35,78,506. Thus, as against the expenditure of Rs. 109,13,78,506 reckoned by this Department, an additional sum of Rs. 5,22,00,000 actually incurred during the year 1991-92 by way of drawal from the Contingency Fund as per G.O.(Rt.) No. 1163/92/Fin. dated 6-3-1992 (Rs. 3.75 crores) and G.O.(Ms.) No. 31/92/FCS & CAD dated 26-3-1992 (Rs. 1.47 crores) was actually recouped through the Supplementary Demands for Grants for July 1992 and February 1993.

But this Department was under the impression that the expenditure already incurred during the year 1991-92 from the Contingency Fund was to be accounted during 1991-92 itself, especially when there was sufficient budget provision for that year. This omission in booking the adjustment of Contingency Fund Advance in the departmental accounts for 1992-93 resulted in the excess expenditure. As the omission in the adjustment of Contingency Fund Advance was noticed only after 1992-93, necessary Supplementary Grant could not also be moved. This has eventually resulted in the excess expenditure under this item.

2. *2236-02-101-97-Nutrition Programme for Children of age group 0-3*

The savings was due to the treasury restrictions imposed by Government during 1992-93.

3. *2236-02101-95-ICDS Programme*

Feeding for Nine ICDS Projects sanctioned during the period could not be started due to the treasury restrictions.

4. *2408-01-800-99-Formation of Consumer Protection Council*

There is an excess of Rs. 7.96 lakhs mentioned in the Appropriation Accounts 1992-93. But as per the Department figure there is no excess at all. The actual expenditure is Rs. 54.95 (9.84 plan and 45.11 non-plan) and as such there is savings of Rs. 3.25 lakhs as against the figures in the Appropriation Accounts.

In the circumstances explained above, the excess expenditure over voted grant of Rs. 27,02,898 which occurred under Grant No. XXX Food may be regularised under the Article 205 of the Constitution of India.

Therefore, the above explanations may be accepted and further action dropped.

## NOTES FOR REGULARISATION OF EXCESS/SAVINGS

## GOVERNMENT OF KERALA

**(Department of Family Welfare)**

Appropriation accounts (2001-02) Regularisation of excess over voted grants/charged appropriation under Grant. No. XIX—Family Welfare (Revenue/Capital Section)

According to the Appropriation Accounts (2001-02) the reason for excess under the Grant. No. XIX—Family Welfare are indicated below :

	<i>Total Grant (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess (+) Savings (-) (Rs.)</i>
2211-Family Welfare Revenue	55,08,00,000	102,56,32,278	(+) 47,48,32,278

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess (Rs.)</i>
(1)	(2)	(3)	(4)	(5)
1	2211-101-Rural Family Welfare Services 99-Rural FW Centres (100%CSS)	32,92.18	58,32.16	+ 25,39.98

*Reason for excess :*

The excess expenditure was due to the steady increase of Pay and Allowance to the staff of sub centres and Rural Family Welfare Services. Necessary proposal for supplementary demand for Rs. 32 crores were forwarded to Government as per letter No. FWC1/78644/02/DHS dated 19-1-2002. However due to the strike of Government employees during the year end, the proposals were not acted upon. Hence the excess amount may be regularized.

(1)	(2)	(3)	(4)	(5)
2	2211-200-Other Services and Supplies 94-Post (Partum Centre-Sub/Division and Taluk Level Hospitals (100%CSS)	2,60.94	5,96.23	3,35.29

*Reason for excess :*

The excess expenditure was due to the increase of Pay and Allowance to the staff of PP unit. Necessary proposal for supplementary demand for Rs. 2.39 crores were forwarded to Government as per letter No. FWC1/78644/02/DHS dated 19-1-2002. However due to staff strike the proposal was not put in to action. Hence the excess incurred expenditure may be regularized.

(1)	(2)	(3)	(4)	(5)
3	2211 001-Direction and Administration 98-City and District Family Welfare Bureaus (100% CSS)	1,61.41	3,10.25	+ 1,48.84

*Reason for excess :*

The excess expenditure was increased as a result of increased Pay and Allowances. Due to the insufficiency of details during the year-end reappropriation proposals could not be forwarded. The excess expenditure may therefore be regularized.

(1)	(2)	(3)	(4)	(5)
4	2211-200-96 Post Partum Centres Medical College Hospitals, District Hospitals and other Major Hospitals (100% CSS)	1,47.71	2,11.36	63.65

*Reason for excess :*

The excess expenditure was increased as a result of increased Pay and Allowances. Due to the insufficiency of details during the year-end reappropriation proposals could not be forwarded. The excess expenditure may therefore be regularized.

(1)	(2)	(3)	(4)	(5)
5	2211-200-92 Cost of materials Supplied by Government of India (100% CSS)		23,84.94	23,84.94

*Reason for excess :*

No amount was provided under this head since beginning, as the expenditure booked under this head is assistance to the State Government. So no amount is required to be paid back to the Government of India. However in future years remedial action such as providing a token amount in the budget will be taken to set right the earlier mistakes.

(1)	(2)	(3)	(4)	(5)
6	2211-104-96	1,39.25	17.89	- 1,21.39
	Health Transport Organization			
	O. 1,40.00			
	R. -0.75			

*Reason for savings :*

The saving is due to economy measures.

(1)	(2)	(3)	(4)	(5)
7	2211-105-98	2,40.50	1,19.30	-1,21.20
	Compensation			
	Tubectomy			

*Reason for savings :*

The actual number of tubectomy operations was less than that or expected number. Hence the savings.

(1)	(2)	(3)	(4)	(5)
8	2211-106-99	1,00.00	0.52	-99.48
	Mass education			

*Reason for savings :*

The savings is due to economy measures.

(1)	(2)	(3)	(4)	(5)
9	2211-105-96	2,15.00	1,24.46	-90.54
	Medicine			

*Reason for savings :*

Certain firm were failed to complete the procedure of supply of medicines before the target date of 31-3-2002. Hence the savings.

(1)	(2)	(3)	(4)	(5)
10	2211-800-96 Other expenditure grant-in-aid to non Governmental Organisation (SCOVA) World Bank assisted IPP VIIth project) O. 85.00 R.-75.00	10.00	..	-10.00

*Reason for Saving :*

Anticipated saving was due to non receipt of sufficient proposal for payment of grant in aid to non Governmental organization.

(1)	(2)	(3)	(4)	(5)
11	2211-101-98 Expansion of ICDS Programme	3,04.82	2,57.89	- 46.93

*Reason for saving :*

The saving is due to economy measures.

(1)	(2)	(3)	(4)	(5)
12	2211-003-99 Regional Family Welfare Training Centres	85.15	50.22	-34.93

*Reason for savings :*

All the planned training as scheduled, Programmes could be completed as per schedule. Hence the saving.

(1)	(2)	(3)	(4)	(5)
13	2211-105-95 Extension of sterilization Facilities in Rural and Semi rural areas	37.00	7.71	-29.29

*Reason for saving :*

Purchase of sterilization equipments were not done as expected. Some firms were failed to supply the equipments in time. Hence the savings.

(1)	(2)	(3)	(4)	(5)
14	2211-104-99 Maintenance and supply of Vehicles to PH Centres	60.00	30.87	-29.13

*Reason for saving :*

The saving is due to economy measures.

(1)	(2)	(3)	(4)	(5)
15	2211-104-98 Maintenance and supply of Vehicles to District Family Welfare Bureau.	40.00	12.46	-27.54

*Reason for saving :*

The saving is due to economy measures.

(1)	(2)	(3)	(4)	(5)
16	2211-200-98 Maintenance of beds and static sterilization unit.	39.35	14.81	- 24.54

*Reason for saving :*

The bed maintenance grant is made on the basis of number of sterilization cases performed by each PP units. Since the number of sterilisation cases were less than the expected numbers. The funds provided for the scheme could not be utilized fully. Hence the savings.

In the circumstances explained above the excess expenditure of Rs. 47,48,32,278 may be recommended for regularization as per the Article 205 of the constitution of India.

PROFORMA NOTES FOR REGULARISATION OF EXCESS  
EXPENDITURE/SAVINGS

GOVERNMENT OF KERALA

**Revenue (F) Department**

Appropriation accounts (1990-91)—Regularisation of excess over Voted Grants/  
Charged appropriation under “Grant No. VI (Revenue)”

The extract of the Appropriate Accounts—Main portion only.

Major Heads

2029 Land Revenue

2035 Collection of other taxes or property and capital transactions.

	<i>Total Grant or appropriation (Rs)</i>	<i>Actual Expenditure (Rs)</i>	<i>Excess(+) Savings(-) (Rs)</i>
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Revenue :

Voted :

Original 35,93,77,500

Supplementary 2,22,31,000 38,16,08,500 38,34,25,052 (+) 18,16,552

Amount surrendered  
during the year

42,20,500

*Excess occurred mainly under*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Original Grant (Rs.)</i>	<i>Supplementary Grant (Rs.)</i>	<i>Resumption (Rs.)</i>	<i>Total Grant (Rs.)</i>	<i>Actual Expense (Rs.)</i>	<i>Excess (Rs.)</i>
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2029-00-101-01- Village Establishment	16,64,29,000	2,04,00,000	5,74,000	18,62,55,000	19,10,25,000	(+) 47,70,000
2	2029-00-101-03- Special Staff for Collection of Arrears of Land Revenue	58,75,000	4,00,000	..	62,75,000	68,73,000	(+) 5,98,000

39

*Reason for Excess :*

1&2. The excess expenditure was incurred the item 01-Salaries, due to the short assessment of funds required for payment of dearness allowance as per GO (P) 199/90/Fin. dated 23-3-1990 of 5% increase and G.O.(P) 421/90/Fin. dated 10-8-1990 of 4% increase in the dearness allowance rates. The excess expenditure may be regularised.

Anticipated saving of Rs. 5,74,000 under the Head of Account “2029-00-101-01-Village Establishment was due to strict economy measures ordered by Government.

In the circumstances explained above the excess Rs. 18,16,552 may be recommended for regularization as per the Article 205 of the Constitution of India.

## NOTES FOR REGULARISATION OF EXCESS

## GOVERNMENT OF KERALA

**Health and Family Welfare (PS) Department**

Appropriation accounts (1994-95) Regularisation of excess over voted grant under Grant. No. XVIII—Medical and Public Health (Capital)

According to the Appropriation Accounts (1994-95) the reason for excess under Grant. No. XVIII—M&PH (Capital-Voted) are indicated below :

<i>Major Head</i>	<i>Total Grant (Rs)</i>	<i>Actual Expenditure (Rs)</i>	<i>Excess (+) Savings (-) (Rs)</i>
4210-M&PH			
Capital			
Voted			
Original	9,61,77,000	9,61,77,000	11,04,85,087 (+) 1,43,08,087
Supplementary	Nil		
Amount surrendered during the year			Nil

*Excess occurred mainly under*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (in lakhs of Rs.)</i>	<i>Actual Expenditure (in lakhs of Rs.)</i>	<i>Excess (+) Savings (-) (in lakhs of Rs.)</i>	<i>Reason for Excess</i>
(1)	(2)	(3)	(4)	(5)	(6)
1	4210-01-Urban Health Services-110 Hospitals and Dispensaries-93 Allopathy- Improvement of Health facilities- Land acquisitions and Buildings O 50.00 R 1,52.74	202.74	237.77	+ 35.03	The excess expenditure was incurred for the construction of buildings for various Government Hospitals.

(1)	(2)	(3)	(4)	(5)	(6)
2	4210-02-Rural Health Services 103-Primary Health Centres 95 Allopathy-Land acquisition and Buildings O. 44.00 R. 29.78	73.78	120.99	+ 47.21	The excess was incurred towards construction of buildings for various primary Health Centres, which was in progress. Non-settlement of pending bills would affect the progress of work and hence the excess.
3	4210-01-110 92 Allopathy Mental Health Centres-Land acquisition and Buildings O. 29.77 R. 15.81	45.58	67.88	+ 22.30	Under this head the expenditure for the construction work of Mental Health Centres were booked. The payment for the works done could not be postponed. Hence the excess.
4	4210-03-Medical Education, Training and Research 105 Allopathy 97 Nursing College, College Hostel, Kottayam-Land acquisition and Buildings O. 29.77 R. 15.81	46.42	44.57	- 1.85	The saving was due to the slow progress in some works.

(1)	(2)	(3)	(4)	(5)	(6)
5	4210-03-105 92-Medical College, College Hospitals, College Hostel, Kozhikode- Land acquisition and Buildings O 68.00 R 2.83	70.83	99.87	+ 29.04	Excess expenditure was incurred for the construction of certain major building works of the Hospital for ensuring early completion in the anticipation of sanction of additional funds.
6	4210-01-110 90 Improvement of Hospital including establishment of Women & Children Hospital at Palakkad, Manjeri and Kannur R 6.68	6.68	24.68	+ 18.00	The excess was incurred for the construction and improvement of W&C Hospital, Palakkad for ensuring its early completion and settlement of pending bills.
7	4210-02- 110 Hospitals and Dispensaries 96 Allopathy- Improvement of Health facilities- Land acquisition and Buildings O 50.00 R 30.35	80.35	74.55	- 5.80	The savings was due to the slow progress in some works.

(1)	(2)	(3)	(4)	(5)	(6)
8	4210-03-105 88-Dental College- Land acquisition and Buildings O 4.00 R 6.70	10.70	21.32	+ 10.62	The excess expenditure was incurred for the construction of the building for dental College, Thiruvananthapuram in anticipation of sanction of additional funds.
9	4210-03-105 96 Nursing College, College Hostel, Kozhikode- Land acquisition and Buildings	10.00	25.69	+ 15.69	The excess expenditure was incurred to ensure completion of the construction work of Nursing College, Kozhikode.
10	4210-03-105 90 Medical College, College Hospital, College Hostel, Thiruvananthapuram- Land acquisition and Buildings O 59.00 R 2.98	61.98	73.62	+11.64	Certain major building works were in good progress for which more amount was required to clear pending bills. Additional fund sought was not sanctioned and hence the excess.
11	4210-03-105 04 Public Health 200 Other Programme 99 Nutrition bureau- Land acquisition and Buildings O 3.00 R 3.64	6.64	8.92	+2.28	The excess was incurred for enabling completion of the ongoing works for which funds were provided by additional authorization which could not be got regularized in the Supplementary Demand for Grants.

(1)	(2)	(3)	(4)	(5)	(6)
12	4210-01-110 87-Physical Medicine and Rehabilitation Unit- Land acquisition and Buildings R 4.86	4.86	5.56	+ 0.70	The excess was incurred for enabling completion of the ongoing works for which funds were provided by additional authorization which could not be got regularized in the Supplementary Demand for Grants.
13	4 2 1 0 - 0 3 - 1 0 1 Ayurveda 93 Government Ayurveda College, K a n n u r - L a n d acquisition and Buildings O 50.00 R -50.00	..	0.31	+ 0.31	The excess was incurred as investigation charges to avoid delay in starting the work.
14	4210-03-105 89 Medical College, College Hospital, College Hostel, T h r i s s u r - L a n d acquisition and Buildings O 78.00 R -57.06	20.94	28.45	+7.51	Excess expenditure was necessitated for effecting payments for the ongoing works.

(1)	(2)	(3)	(4)	(5)	(6)
15	4210-02-110 92 Allopathy- Strengthening and opening of Primary Health Centres and sub centres O 40.00 R -24.39	15.61	6.68	-8.93	The savings was due to the slow progress in some works and non- arrangement of some budegted works and Rs. 24.39 lakhs was re-appropriated.
16	4210-03-105 93 Medical College, College Hospital, College Hostel, A l e p p y - L a n d acquisition and Buildings O 89.00 R -25.49	63.51	58.93	-4.58	The savings was due to the slow progress of works and Rs. 25.49 lakhs was re-appropriated.
17	4210-03-102- Homoeopathy 99 Homoeo Medical College, College Hospitals and College Hostel, Tvpm. Land acquisition and Buildings	50.00	20.49	-29.51	The savings was due to the slow progress of some works and non- arrangement of few budgeted works in Homoeo Medical College Tvpm.

(1)	(2)	(3)	(4)	(5)	(6)
18	4210-02-101-Health Sub Centre 99 Ayurveda-Land acquisition and Building O. 28.00 R. -28.00	..	..	..	The savings was due to the non- arrangement of some budgeted works and the full amount was re-appropriated.
19	4210-03-101 98 Ayurveda Medical College, College Hospital, College Hostel, Thrippunithura-Land acquisition and Buildings O. 20.00 R. -18.21	1.79	2.74	+ 0.95	The excess was incurred for the construction work of the College.
20	4 2 1 0 - 0 2 - 1 0 4 Community Health Centres 95 Allopathy- Land acquisition and Buildings O. 20.00 R. -16.39	3.61	2.95	-0.66	The savings was due to the slow progress of works and Rs. 16.39 was re-appropriated.
21	4210-03-101 97 Post graduate Research Centre- Land acquisition and Buildings O. 15.00 R. -15.00	..	..	..	The savings was due to the non- arrangement of budgeted work and the full provision was re-appropriated.

(1)	(2)	(3)	(4)	(5)	(6)
22	4210-01-110 89 Blood Banks- Land acquisition and Buildings O. 20.00 R. -3.64	16.36	7.86	-8.50	The savings was due to the slow progress of works and Rs. 3.64 lakhs was re-appropriated.
23	4210-03-101 99 Ayurveda Medical College, College Hospital, College Hostel, Tvp. Land acquisition and Buildings O. 10.00 R. -9.38	0.62	0.17	-0.45	The savings was due to the non-arrangement of the budgeted works and Rs. 9.38 lakhs was re-appropriated.
24	4210-03-102 98 Homoeo Medical College, College Hospital, College Hostel, Kozhikode-Land acquisition and Buildings	10.00	0.72	-9.28	The expected works could not be arranged till 31.3.9.. and hence the savings.
25	4210-03-105 99 Nursing School- Land acquisition and Buildings O. 9.00 R. -8.79	0.21	..	-0.21	The works of Nursing Schools Kozhikode could not be arranged as expected and hence the savings. An amount of Rs. 8.79 lakhs was re-appropriated.

(1)	(2)	(3)	(4)	(5)	(6)
26	4210-03-105 86 Nursing Education- Land acquisition and Buildings	10.00	3.37	-6.63	The savings was due to the slow progress of anticipated works in Nursing Education buildings.
27	4210-01-110 84 Information Centre for Childhood disability- Land acquisition and Buildings O. 5.00 R. -5.00	..	..	..	The savings was due to the non-arrangement of budgeted works and so the full provision was re-appropriated.
28	4210-01-200-Other Health Schemes 97 Trauma Care set up-Land acquisition and Buildings O. 5.00 R. -5.00	..	..	..	The savings was due to the non-arrangement of budgeted works and so the full provision was re-appropriated.
29	4210-03-105 83 Casualty Service- Land acquisition and Buildings O. 5.00 R. -5.00	..	..	..	The savings was due to the non-arrangement of budgeted works and so the full provision was re-appropriated.
30	4210-03-105 81 Establishment of Regional Institute of Ophthalmology O 5.00 R -5.00	..	..	..	The savings was due to the non-arrangement of budgeted works and so the full provision was re-appropriated.

(1)	(2)	(3)	(4)	(5)	(6)
31	4210-03-105 80 Setting up of Nuclear Medicine Unit in Medical College, Thiruvananthapuram and Kozhikode O. 5.00 R. -5.00	..	..	..	The savings was due to the non- arrangement of budgeted works and so the full provision was re-appropriated.
32	4210-04-107-Public Health Laboratories 98 Chemical Examiner's Laboratory- Land acquisition and Buildings O. 5.00 R. -5.00	..	..	..	The savings was due to the non- arrangement of budgeted works and so the full provision was re-appropriated.

Excess expenditure was incurred for ensuring the satisfactory and easily completion of work. Further some unforeseen works were necessitated during actual execution. It was felt that the non payment of the pending bills would affect the progress of the works adversely. The funds provided in the Budget estimate for 1994-95 were in sufficient in some heads. In order to avoid the stagnation of the work the payment was made in excess of allotment, expecting additional funds before 31-3-1995.

The savings were due to the non arrangement of some works as expected and slow progress of a few works. The major portion of the savings were re-appropriated which had helped to limit the excess expenditure in some heads.

In the above circumstances the excess expenditure of Rs. 1,43,08,087 under capital (voted) may be regularized as per article 205 of the Constitution of India.

NOTES FOR REGULARISATION OF EXCESS  
GOVERNMENT OF KERALA

**Health and Family Welfare (PS) Department**

Appropriation Accounts (1994-95) Regularisation of excess over charged appropriation under Grant. No. XVIII—Medical and Public Health (Capital)

According to the Appropriation Accounts 1994-95-the reason for excess under Grant No. XVIII—M&PH (Capital-Charged) are indicated below :

<i>Major Head</i>	<i>Total (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess (+) Savings (-) (Rs.)</i>
4210-M&PH			
Capital			
Charged			
Original	10,28,000		
Supplementary	62,600	10,85,600	14,59,810 (+) 3,74,210
Amount surrendered during the year (31-3-1995)			10,23,000

*The excess expenditure occurred mainly under the following head :*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Final Grant (Rs. in lakhs)</i>	<i>Actual Expenditure (Rs. in lakhs)</i>	<i>Excess (+) Savings (-) (Rs.)</i>
1	4210-03-101-98 (Charged) Ayurveda Medical College, College Hospital, College Hostel, Thripunithura-Land acquisitions and Buildings	0.35	14.32	+ 13.97

Reason for excess :

The excess expenditure of Rs. 13.97 lakhs was incurred for the payment made in satisfaction of decrees of Sub Court, Ernakulam in LAR Cases. No funds were provided under the charged head 4210-03-103-98 for the year 1994-95. For avoiding the attachment of Government properties the payment was made from the available voted provision under the head 4210-03-101-98 in anticipation of funds under the charged head 4210-03-101-98 for the financial year 1994-95. Then the expenditure incurred classified as 4210-03-101-98 charged.

In the above circumstance the excess expenditure of Rs. 3,74,210 under capital (charged) may be regularized as per Article 205 of the constitution of India.

NOTES FOR REGULARISATION OF EXCESS  
GOVERNMENT OF KERALA

**Health and Family Welfare (PS) Department**

Appropriation Accounts (1996-97)—Regularisation of excess over voted grants under Grant. No. XVIII—Medical and Public Health (Capital)

According to the Appropriation Accounts (1996-97) the reason for excess under Grant No. XVIII—M&PH (Capital) are indicated below :

<i>Major Head</i>	<i>Total grant (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess (+) Savings (-) (Rs.)</i>
4210-Capital			
outlay on M&PH			
Capital			
Voted			
Original	Rs. 17,26,27,000		
Supplementary „	1,70,00,000	18,96,27,000	19,34,40,494 (+) 38,13,494
Amount surrendered during the year (2-1-1997)			35,00,000

*The excess expenditure occurred mainly under the following heads :*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Fial Grant (Rs. in lakhs)</i>	<i>Actual Expenditure (Rs. in lakhs)</i>	<i>Variation Excess (+) Savings (-)</i>
(1)	(2)	(3)	(4)	(5)
1	4210-03-105-93 Medical College, College Hospital, College Hostel, Alappuzha- Land acquisitions and Buildings	326.50	464.75	(+) 138.25

(1)	(2)	(3)	(4)	(5)
2	4210-01-110-93 Alopathy-Improvements of Health Facilities Land acquisitions and Buildings	62.00	166.02	(+) 104.02
3	4210-02-103-95 Alopathy Land acquisitions and Buildings	50.00	88.26	(+) 38.26
4	4210-01-001-99 Ayurveda Land acquisitions and Buildings	..	26.09	(+) 26.09
5	4210-03-105-90 Medical College, College Hostel Thiruvananthapuram Land acquisitions and Buildings	98.50	122.65	(+) 24.15
6	4210-03-105-97 Nursing College, College Hostel, Kottayam Land acquisitions and Buildings	5.00	27.45	(+) 22.45
7	4210-02-110-96 Allopathy-Improvement of Health Facilities Land acquisitions and Buildings	15.00	36.65	(+) 21.65

(1)	(2)	(3)	(4)	(5)
8	4210-01-110-96 Homoeopathy- Improvements of Health Facilities Land acquisitions and Buildings	19.00	36.32	(+) 17.32
9	4210-02-110-99 Ayurveda	..	14.43	(+) 14.43
10	4210-01-110-83 Improvement of Hospitals Land acquisitions and Buildings	10.00	22.71	(+) 12.71
11	4210-03-102-98 Homoeo Medical College Hospital & College, Hostel, Kozhikode, Land acquisitions and Buildings	50.00	59.51	(+) 9.51
12	4210-01-110-99 Ayurveda-Improvement of Health Facilities Land acquisitions and Buildings	15.00	24.15	(+) 9.15
13	4210-01-110-92 Allopathy-Mental Health Centres Land acquisitions and Buildings	55.77	64.80	(+) 9.03

(1)	(2)	(3)	(4)	(5)
14	4210-03-105-89 Medical College, College Hospital , College Hostel, Thrissur Land acquisitions and Buildings	197.00	53.58	(-) 143.42
15	4210-03-105-91 Medical College, College Hospital , College Hostel, Kottayam Land acquisitions and Buildings	197.00	123.33	(-) 73.67
16	4210-03-102-99-Homoeo Medical College, College Hospital , College Hostel, Thiruvananthapuram	100.00	44.13	(-) 55.87
17	4210-03-101-97 Post Graduate research centre Land acquisitions and Buildings	30.00	0.12	(-) 29.88
18	4210-03-101-98 Ayurveda - Medical College, College Hospital, College Hostel, Thrippunithura Land acquisitions and Buildings	30.00	0.25	(-) 29.75
19	4210-02-101-99 Ayurveda- Land acquisitions and Buildings	16.00	..	(-) 16.00

(1)	(2)	(3)	(4)	(5)
20	4210-03-800-96 Grant-in-aid to Private Ayurveda College, Ollur and assistance to Ayurveda College, Kottakkal	15.00	..	(-) 15.00
21	4210-03-105-87-Regional Limb Fitting Centre Land acquisitions and Buildings	15.00	1.67	(-) 13.33
22	4210-01-110-82- Development of Panchakarma Hospital , Alappuzha	10.00	..	(-) 10.00
23	4210-02-104-95 Community Health Centres A l l o p a t h y - L a n d acquisitions and Buildings	10.00	1.75	(-) 8.25
24	4210-03-101-99 Ayurveda - Medical College Hospital, College Hospital, Thiruvananthapuram Land acquisitions and Buildings	20.00	12.26	(-) 7.74
25	4210-03-105-81 Estt. of Regional Institute of Ophthalmology Land acquisitions and Buildings	10.00	4.15	(-) 5.85
26	4210-04-107-97 Govt. Analyst Laboratory	5.00	..	(-) 5.00

*Reason for Excess :*

- Sl. No. 1* The excess expenditure of Rs. 138.25 lakhs was incurred for the construction of certain major building work of Medical College Hospital, Alappuzha for ensuring early completion and in anticipation of sanction of additional funds.
- Sl. No. 2* The excess expenditure of Rs. 104.02 lakhs was incurred for the construction of building for various Government Hospitals for early completion and for clearing pending bills.
- Sl. No. 3* The excess expenditure of Rs. 38.26 lakhs was towards the construction of various Primary Health Centre Building which were in good progress and payment of pending bills.
- Sl. No. 4* This work is for the Ayurveda Directorate, Thiruvananthapuram. For the early completion of the work the excess expenditure of Rs. 26.09 Lakhs was incurred in anticipation of additional funds.
- Sl. No. 5* The excess expenditure of Rs. 24.15 lakhs was incurred for the early completion of the building work in Medical College, Thiruvananthapuram urgently and for clearing pending bills.
- Sl. No. 6* The building work in Nursing College, Kottayam was in good progress. For the early completion of the work pending bills had to be paid. Hence the excess expenditure of Rs. 22.45 lakhs occurred.
- Sl. No. 7* The excess expenditure of Rs. 21.65 lakhs was incurred for the construction work of buildings in various Districts and Taluk Hospitals which were in good progress. For the early completion of the work the pending payments had to be made. Hence the excess expenditure occurred.
- Sl. No. 8* The excess expenditure of Rs. 17.32 lakhs was incurred due to the pressure from the public for the completion of the work urgently and payment was inevitable for the speedy execution of the work.
- Sl. No. 9* The excess expenditure of Rs. 14.43 lakhs was incurred for the construction of building in various Ayurveda Hospitals. The works were in good progress and the payment was necessitated for the early completion of the work.
- Sl. No. 10* The excess expenditure of Rs. 12.71 lakhs was incurred for the urgent improvement of Hospital buildings and for Clearing pending payments.

- Sl. No. 11* The excess expenditure of Rs. 9.51 lakhs was incurred for clearing of pending bills for the work completed in Homoeo College, Kozhikode.
- Sl. No. 12* The excess expenditure of Rs. 9.15 lakhs occurred for the urgent improvement works in various Ayurveda Hospitals and for clearing pending payments.
- Sl. No. 13* The excess expenditure of Rs. 9.03 lakhs was occurred due to the urgent works in Mental Health Centre, Kozhikode, Thiruvananthapuram. The works were in good Progress and the payment of the pending bills were inevitable.
- Sl. No. 14 to 26* The reason for the savings is due to the slow progress of the works, non-arrangements of works and non-achievement of the target of some urgent construction works.

In the circumstances explained above the excess expenditure of Rs. 38,13,494 may be regularized as per article 205 of the constitution of India.

## PROFORMA/NOTES FOR REGULARISATION OF EXCESS/SAVINGS

## GOVERNMENT OF KERALA

**Revenue (F) Department**

Appropriation Accounts (1998-99)—Regularisation of excess over Voted Grants/  
Charged Appropriation under Grant No. XXVIII—(Capital Section)

According to the Appropriation Accounts (1998-99) the reason for excess under  
the Grant No. XXVIII is indicated below :

	<i>Total grant or appropriation (Rs.)</i>	<i>Actual Expenditure (Rs.)</i>	<i>Excess (+) Savings (-) (Rs.)</i>
Capital			
Voted			
Original	1,06,000		
	10,01,06,000	10,02,18,800	(+) 1,12,800
Supplementary			
10,00,00,000			
Amount surrendered during the year			Nil

*Notes and Comments*

Capital  
Voted

(vi) The Expenditure exceeded the voted grant by Rs. 1,12,800 ; the excess requires regularisation. Excess occurred under '5475-101 Land Ceilings 98-4.5 per cent Kerala Land reforms (Payment of Compensation for Excess Lands) Bonds-16 years.

In respect of the State Land Board the following was the excess expenditure.

*Excess occurred mainly under :*

<i>Head of Account</i>	<i>Original Grant</i>	<i>Supplementary Grant</i>	<i>Actual Expenditure</i>	<i>Excess (+) Savings (-)</i>
5475-00-101-98-4.5% Kerala Land Reforms (Payment of Compensation for Excess Lands Bonds 16 years (Non-plan)	1,00,000	Nil	2,18,800	+ 1,18,800

*Note* : Even though the excess was 1,18,800 as per the appropriation accounts the outstanding excess is Rs. 1,12,800 as the balance has been set off against savings available in the other heads. The outstanding excess to be regularised is therefore Rs. 1,12,800.

*Reason for Excess :*

The Excess expenditure was due to payment of K. L. R. Bonds issued by Reserve Bank of India on maturity after 16 years towards compensation for excess land taken over. The value of the bonds are drawn from the treasuries as and when the bonds are matured. Therefore Land Board could not anticipate the actual debit under this head of account and hence the excess. The amount is debited from this head of account by book adjustment with the debt head of account 6003-00-106-96 by the Accountant General.

In the circumstances explained above the excess of Rs. 1,12,800 may be recommended for regularization as per the Article 205 of the Constitution of India.

## NOTES FOR REGULARISATION OF EXCESS/SAVINGS

Appropriation Accounts, 2003-04 of excess over voted Grants/Charged Appropriation under Grant No. XIX-(Revenue).

According to the Appropriation Accounts 2003-04, the reason for excess/saving, under Grant No. XIX Family Welfare are indicated below :

2211-Family Welfare Revenue	Total grant (Rs. in thousands)	Actual Expenditure (Rs. in thousands)	Excess (+) (Rs. in thousands)
	9,70,000	11,20,962	(+) 1,50,962

Family welfare programme is a 100% Centrally sponsored Scheme. The Central assistance is provided in cash and kind. Our budget is formulated to accommodate the cash portion only. It is not possible to assess the quantum and cost of item supplied by the Government of India in kind. The excess expenditure of Rs. 1509.62 lakhs is inclusive of the cost of materials supplied by the Government of India amount Rs. 1368.65 lakhs. No provision is given in the budget to accommodate the cost of materials supplied by Government of India for which no payment is to be made to Government of India. Hence the excess.

Sl. No.	Head of Account	Total Grant (Rs. in lakhs)	Actual Expenses (Rs. in lakhs)	Excess (Rs. in lakhs)
(1)	(2)	(3)	(4)	(5)
1	2211-101-Rural Family Welfare 99 Services-Planning Centres (100% CSS)			
	O.	5,00,000		
	R.	17,60.10	67,60.10	71,20.80
				+ 3,60.70

*Reason for Excess :*

Due to increase of D.A. and excess amount of Annual increment to the staff of sub centres, and Rural Family Welfare Services, proposal for supplementary grant could not be forwarded to Government as the reconciled progressive expenditure was not received.

(1)	(2)	(3)	(4)	(5)
2	2211-200-Other Services 92 and supplies cost of materials Supplied by Government of India.	..	13,68.65	+ 13,68.65

*Reason for Excess :*

No amount was provided under this Head, since beginning as the expenditure booked under this head is an assistance to the State Government. No amount is required to be paid back to Government of India. This represents booking of monetary value of assistance received in kind and is only a Book adjustment and it cannot be correctly assessed. Hence no amounts were provided in the Budget.

(1)	(2)	(3)	(4)	(5)
3	2211-200 94-Post Partum Centre Sub Division and Taluk level hospital (100% C.S.S.)			
	O. 3,16.00			
	R. 3,06.38	6,22.38	6,37.27	+ 14.89

*Reason for Excess :*

The excess expenditure was due to the increase of Pay and Allowance to the Staff of Post Partum Unit.

(1)	(2)	(3)	(4)	(5)
4	2211 001-Direction 98-Administration City and District Family Welfare Bureaus (100% C.S.S.)			
	O. 2,90.00			
	R. 74.65	3,64.65	3,77.08	+ 12.43

*Reason for Excess :*

The excess expenditure was mainly due to the payment of increase in Pay and Allowances.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Total Grant (Rs. in lakhs)</i>	<i>Actual Expenditure (Rs. in lakhs)</i>	<i>Excess + Savings - (Rs. in lakhs)</i>
(1)	(2)	(3)	(4)	(5)
1	2211-101 98-expansion of I.C.D.S. programme (100% C.S.S.)			
	O. 8,00.00			
	R. -4,83.66	3,16.34	3,38.05	+ 21.71
<i>Reason for Excess :</i>				
This is due to the increase in Pay and Allowances including Additional D.A.				
(1)	(2)	(3)	(4)	(5)
2	2211-106-99 Mass education (100% C.S.S.)			
	O. 3,00.00			
	R. -2,98.00	2.00	0.98	-1.02
<i>Reason for Savings :</i>				
The savings is due to economy measures.				
(1)	(2)	(3)	(4)	(5)
3	2211 104-Transport 96-Health Transport Organisation			
	O. 2,80.00			
	R. -2,63.85	16.15	10.87	-5.28
<i>Reason for Savings:</i>				
The savings is due to economy measures.				
(1)	(2)	(3)	(4)	(5)
5	2211-105-96 Compensation medicine			
	O. 3,00.00			
	R. -1,87.93	1,10.07	1,10.54	-1.53

*Reason for Savings :*

Certain firms failed to complete the procedures of supply of medicines before the target date of 31-3-2004. Hence the payment could not be settled within the financial year.

(1)	(2)	(3)	(4)	(5)
6	2211-105 98-Tubectomy (100% C.S.S.)			
	O. 3,50.00			
	R. -1,21.59	2,28.41	1,73.87	-54.54

*Reason for Savings:*

The actual number of Tubectomy operations were less than that of expected number.

(1)	(2)	(3)	(4)	(5)
7	2211-003 99. Training Regional F.W. Training Centres (100% C.S.S.)			
	O. 2,50.00			
	R. -1,42.58	1,07.42	1,05.71	-1.71

*Reason for Savings:*

All the planned training as scheduled. Programmes could be completed as per schedule. The economy measures is also a reason for short fall.

(1)	(2)	(3)	(4)	(5)
8	2211-105 97 Vasectomy (100% C.S.S.)			
	O. 1,00.00			
	R. -91.00	9.00	3.01	-5.99

*Reason for Savings:*

The actual number of Vasectomy operations were less than that of expected number.

(1)	(2)	(3)	(4)	(5)
9	2211-003 98-Training of Health Visitors ANMS and (100% C.S.S.)			
	O.	1,50.00		
	R.	-96.24	53.76	55.98 + 2.22

*Reason for Excess:*

The Excess expenditure is less than 5% of the total expenditure and the major portion of expenditure is towards salaries.

(1)	(2)	(3)	(4)	(5)
10	2211-103-97 Maternity and Child Health R.C.H. Programme			
	O.	1,00.00		
	R.	-89.00	11.00	11.78 + 0.78

*Reason for Excess:*

The Excess is negligible. Hence may be ignored.

(1)	(2)	(3)	(4)	(5)
12	2211-001 99 State level Organisation (100% C.S.S.)			
	O.	2,00.00		
	R.	-55.63	1,44.37	1,46.15 + 1.78

*Reason for Excess:*

The excess expenditure was mainly due to the payment of increased pay and allowances.

(1)	(2)	(3)	(4)	(5)
13	2211-200 98 Maintenance of beds and Static sterilisation Units (100% C.S.S.)			
	O.	80.00		
	R.	-52.01	27.99	27.88 0.11

*Reason for Saving:*

The Saving is negligible.

(1)	(2)	(3)	(4)	(5)
14	2211-105 99 IVCD (100% C.S.S.)			
	O.	50.00		
	R.	-43.00	7.00	1.58
				-5.42

*Reason for Saving:*

The actual number of IVCD cases was less than that expected number.

(1)	(2)	(3)	(4)	(5)
15	2211-105 95 Extension of Sterilisation facilities in rural and semi-rural areas (100% C.S.S.)			
	O.	2,00.00		
	R.	-44.87	1,55.13	1,53.45
				-1.68

*Reason for Saving:*

The saving is only 1% of the total expenditure. All firms could not complete the supplies within the financial year.

(1)	(2)	(3)	(4)	(5)
16	2211-800 98 Grant-in-aid (100% C.S.S.)			
	O.	1,20.00		
	R.	-35.00	85.00	81.13
				-3.87

*Reason for Saving :*

Due to economy measures, the claims of some institutions could not be settled.

(1)	(2)	(3)	(4)	(5)
17	2211-200-96 Post partum Centres- Medical College Hospital and Dist. Hospital and other major hospital (100% C.S.S.)			
	O. 3,00.00			
	R. -46.82	2,53.18	2,62.41	+ 9.23

*Reason for Excess :*

The Excess expenditure was incurred as a result of increased pay and allowances. In the circumstances, explained above, the excess of Rs. 15,09,62,000 may be recommended for regularisation as per article 205 of the Constitution of India.