

**FIFTEENTH KERALA LEGISLATIVE ASSEMBLY**

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

**FORTY FIRST REPORT**

(Presented on *1<sup>st</sup> February*, , 2024)



**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM  
2024**

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**on**

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

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# **COMMITTEE ON PUBLIC ACCOUNTS**

**(2023-2026)**

## **COMPOSITION**

### **Chairman :**

Shri. Sunny Joseph

### **Members :**

Shri. Manjalamkuzhi Ali

Shri. M. V. Govindan Master

Dr. K. T. Jaleel

Shri. C. H. Kunhambu

Shri. Mathew T. Thomas

Shri. M. Rajagopalan

Shri. P. S. Supal

Shri. Thomas K. Thomas

Shri. K. N. Unnikrishnan

Shri. M. Vincent

### **Legislature Secretariat :**

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

Shri. P. S. Selvarajan, Joint Secretary.

Shri. Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.

## INTRODUCTION

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

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

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

Thiruvananthapuram  
1<sup>st</sup> February, 2024.

**SUNNY JOSEPH**  
Chairman,  
Committee on Public Accounts.

**REPORT**

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

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

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

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

**Conclusion/Recommendation**

5. The Committee expresses its displeasure on the inordinate delay in furnishing notes on excess expenditure. The details of items the Committee could not recommend for regularisation due to the non-submission of notes by the administrative departments are listed as Appendix II. The Committee directs those departments that have failed to submit the reasons for the excess expenditure to take adequate measures to furnish the notes urgently.

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

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

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

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

### **Conclusion/Recommendation**

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

Thiruvananthapuram  
1<sup>st</sup> February, 2024.

**SUNNY JOSEPH**  
Chairman,  
Committee on Public Accounts.



## APPENDIX I

### SUMMARY OF MAIN CONCLUSION / RECOMMENDATION

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
1	5	Home, Taxes, Water Resources, Stationery and Printing, General Education, Forest and Wild Life, Health and Family Welfare, Revenue, Finance.	The Committee expresses its displeasure on the inordinate delay in furnishing notes on excess expenditure. The details of items the Committee could not recommend for regularisation due to the non-submission of notes by the administrative departments are listed as Appendix II. The Committee directs those departments that have failed to submit the reasons for the excess expenditure to take adequate measures to furnish the notes urgently.
2	6	Finance	The Committee reminds that accumulation of excess expenditure in crores of rupees will lead to financial indiscipline and this tendency would undermine the effectiveness of control of the Legislature over expenditure. The Committee suggests that administrative departments should

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

**APPENDIX II**

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

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

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APPENDIX III

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

**Grant No. X TREASURY AND ACCONTS**

**Major Head:**  
2054- Treasury and Accounts Administration

**Revenue:**  
**Charged:**

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

The excess occurred due to the following reasons:-

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

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

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

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

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

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

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

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

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

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



G. SREENI  
 Joint Secretary  
 Finance Department  
 Govt. Secretariat  
 Thiruvananthapuram

9.

**NOTES FOR REGULARISATION OF EXCESS/SAVINGS**

**GOVERNMENT OF KERALA  
(REVENUE DEPARTMENT)**

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

**Major Heads**

2047 Other Fiscal Services  
2053 District Administration  
2250 Other Social Services

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

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

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

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

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**Reason for Excess/ Saving:-**

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

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

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

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

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

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

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

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

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

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

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



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panchayats (RIDF)

S: 15,20.00

R: 4,91.15

**Reason for Excess/ Saving:-**

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

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

**Reason for Excess/ Saving:-**

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

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

**Reason for Excess/ Saving:-**

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

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

**Reason for Excess/ Saving:-**

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

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

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

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

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

**Reason for Excess/ Saving:-**

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

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

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

**Reason for Excess/ Saving:-**

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

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

**Reason for Excess/ Saving:-**

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

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

Reason for Excess/ Saving:-

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

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

Reason for Excess/ Saving:-

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

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

Reason for Excess/ Saving:-

-17-

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

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

Reason for Excess/ Saving:-

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

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

Reason for Excess/ Saving:-

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

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

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



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

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

Major / Heads:

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

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

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

(x) Excess occurred mainly under :

*( in Lakh of Rupees)*

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17	5054 - 03 State Highways 337 Road Works 95 Rolling Heavy Maintenance Programme for the Highways			
	O.	2,47.12		
	R.	7,04.45	9,51.57	9,51.57

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18	5054-01 National Highways 337 Road Works 98 Development of Urban Links of National Highways			
	O.	5,76.61		
	R.	6,70.97	12,47.58	12,47.59 +0.01

**Reason for Excess / Savings:-** Reappropriation was obtained for settling pending bills.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings
19	5054 - 80 General 800 Other Expenditure 71 Construction of Seaport-Airport Road at Kochi			
	O.	12,00.00		
	R.	5,81.14	17,81.14	17,81.14

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

20	4059 - 01 Office Buildings 051 Construction 94 State Excise			
	O.	3,42.58		
	R.	5,66.19	9,08.77	9,08.77

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

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Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
21	5054 - 04 District and Other Roads			
	337 Road Works			
	92 Hill highway			
	O. 9,06.10			
	R. 5,16.03	14,22.13	14,22.13	

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
22	5054 - 04 District and Other Roads			
	337 Road Works			
	98 Other District Roads – New Construction			
	R. 6,94.41	6,94.41	4,85,88	-2,08.53

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
23	5054 - 03 State Highways			
	101 Bridges			
	98 Projects under Legislative Assembly Constituency Asset Development Scheme(LAC ADS)			
	O. 27,00.00			
	R. 4,45.32	31,45.32	31,45.31	-0.01

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
24	5054 -04 District and Other Roads			
	337 Road Works			
	82 Projects under Anti -Recession Stimulus Package- One Time Maintenance of District and Village Roads			
	R. 4,14.40	4,14.40	4,14.39	-0.01

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
25	4059 - 60 Other Buildings 051 Construction 86 Public Works (Civil Works)			
	R. 4,65.91	4,65.91	4,09.37	-56.54

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
26	5054 - 04 District and Other Roads 337 Road Works 83 Projects under Anti-Recession Stimulus Package- Public Works (Roads)			
	O. 0.01			
	S. 0.21			
	R. 3,54.51	3,54.73	3,54.71	-0.02

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
27	5054 - 04 District and Other Roads 337 Road Works 89 Sabarimala Road Project			
	O. 8,23.72			
	R. 3,21.23	11,44.95	11,44.94	-0.01

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
28	4059 - 01 Office Buildings			
	051 Construction			
	95 Stamps and Registration			
	O. 2,95.97			
	R. 2,80.54			
		5,76.51	5,82.00	+5.49

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
29	4059 - 01 Office Buildings			
	051 Construction			
	72 Construction of new village offices and improvement of old offices			
	R. 2,36.55			
		2,36.55	2,36.55	

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
30	5054 - 04 District and Other Roads			
	101 Bridges			
	98 Other District Roads - Bridges and Culverts			
	R. 1,93.84			
		1,93.84	1,93.84	

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



<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
31	4059- 80 General 001 Direction and Administration 97 Establishment charges transferred on percentage basis (100% CSS)			
	O. 3,26.00			
	R. 1,35.35	4,61.35	4,60.98	-0.37

**Reason for Excess / Savings:-** Re appropriation was to adjust the tools and plants charges incurred on works during the financial year 2016-17.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
32	5054 - 04 District and Other Roads 101 Bridges 95 Completion of existing uncompleted works -Bridges			
	O. 0.01			
	R. 1,26.27	1,26.28	1,26.27	-0.01

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
33	4059 - 060 Other Buildings 051 Construction 85 Fire Protection and Control			
	O. 1,00.00			
	S. 0.01			
	R. 1,15.73	2,15.74	2,15.74	

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
34	4059 - 01 Office Buildings 051 Construction 98 Administration of Justice			
	O. 47.90			
	R. 95.14	1,43.04	1,43.05	+0.01

**Reason for Excess / Savings:-** Actual Expenditure was less than the original budget provision since the pending bills cleared under the head was less than the amount expected at the time of submitting the budget proposals. Hence the savings and this was reappropriated to other heads where there was excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
35	4059 - 80 General			
	052 Machinery and Equipment			
	99 Tools and Plant Charges transferred on percentage basis from '2059-Public Works'			
	O.	69.56		
	R.	65.55	1,35.11	1,34.37
				-0.74

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
36	4059- 01 Office Buildings			
	051 Construction			
	62 Electronic Works			
	R.	49.58	49.58	49.58

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
37	4059 - 60 Other Buildings			
	051 Construction			
	67 Electronic Works			
	R.	49.05	49.05	49.05

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

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
1	5054 - 80 General 800 Other Expenditure 66 Investment in Major Capital Projects			
	O. 7,00,00.00	0.00	0.00	
	R. -7,00,00.00			

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
2	5054 - 03 State Highways 337 Road Works 97 Kerala State Transport Project (World BankAided)			
	O. 5,22,97.00			
	R. -1,92,97.00	3,30,00.00	3,30,00.00	

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
3	5054 - 80 General 800 Other Expenditure 69 State Road Improvement Project			
	O. 82,30.00	0.00	0.00	
	R. -82,30.00			

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
4	5054- 04 District and Other Roads 101 Bridges 96 Works having NABARD assistance-construction and improvement of bridges			
	O. 1,14,16,80			
	R. -57,72.63	56,44.17	56,44.17	

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
5	5054 - 03 State Highways			
	337 Road Works			
	94 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
	O. 1,50,00.00			
	R. -49.54.42	1,00,45.58	1,00,61.83	+16.25

**Reason for Excess / Savings:-** Savings are due to shortfall in the anticipated expenditure. The final excess occurred due to final booking of higher amount under the revenue head 5054 than actual.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
6	5054 - 80 General			
	800 Other Expenditure			
	68 Implementation of P.P.P (Annuity) Road Maintenance			
	O. 14,00.00	0.00	0.00	
	R. -14,00.00			

**Reason for Excess / Savings:-** No works were arranged under this scheme. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
7	5054 - 04 District and Other Roads			
	337 Road Works			
	80 Payment of compensation for land acquisition			
	O. 75,00.00	62,90.00	62,91.71	+1.7
	R. -12,10.00			

**Reason for Excess / Savings:-** Savings are due to shortfall in the anticipated expenditure. The final savings occurred due to final booking of lower amount under the revenue head 5054 than actual.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
8	4059 - 60 Other Buildings			
	051 Construction			
	71 Construction of New Block to District Jails in Pathanamthitta and Kollam			
	O. 11,00.00	0.00	0.00	
	R. -11,00.00			

**Reason for Excess / Savings:-** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
9	5054 - 80 General			
	800 Other Expenditure			
	81 Railway Safety Works			
	O. 10,00.00			
	R. -10,00.00	0.00	0.00	

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
10	5054 - 01 National Highways			
	800 Other Expenditure			
	99 Traffic Safety Measures at NH Urban Links			
	O. 14,82.70			
	R. -9,29.36	5,53.34	5,53.06	-0.28

**Reason for Excess / Savings:-** Expenditure is less than that of anticipated. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
11	5054 - 80 General			
	800 Other Expenditure			
	70 Priority Works			
	O. 16,00.00			
	R. -6,70.00	9,30.00	9,28.17	-1.83

**Reason for Excess / Savings:-** Expenditure is less than that of anticipated. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
12	5054 - 01 National Highways			
	337 Road Works			
	96 Construction of Bypass in National Highways			
	O. 6,17.79	5.56	5.56	
	R. -6,12.23			

**Reason for Excess / Savings:-** Expenditure is less than that of anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13	4059 - 60 Other Buildings 051 Construction 72 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
	O.	20,00.00		
	R.	-5,20.32	14,79.68	14,46.28
				-33.40

**Reason for Excess / Savings :-** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14	5054 - 80 General 004 Research 98 Establishment of Quality Control and up gradation of KHRI as quality control unit			
	O.	6,70.00		
	R.	-4,92.71	1,77.29	1,76.28
				-1.01

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15	4059 - 01 Office Buildings 051 Construction 75 Commercial Taxes Department			
	O.	5,03.84		
	R.	-4,80.36	23.48	23.48

**Reason for Excess / Savings :-** Savings are due to shortfall in the anticipated expenditure. This saving was reappropriated to the other heads were there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16	4059 - 01 Office Buildings 051 Construction 70 Vigilance Department			
	O.	3,00.00		
	R.	-3,00.00	0.00	0.00

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
17	5054 - 04 District and Other Roads			
	337 Road Works			
	93 Coastal Highway			
	O.	3,00.00	0.00	0.00
	R.	-3.00.00		

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
18	5054 - 01 National Highways			
	337 Road Works			
	99 Construction of Bye lanes in Selected Towns along N.H.			
	O.	3,29.49	38.70	38.70
	R.	-2,90.79		

**Reason for Excess / Savings:-** Expenditure is less than that of anticipated. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
19	5054-05 Roads			
	337 Road Works			
	96 Roads of Economic Importance (Central Scheme)			
	O.	2,47.94	0.00	0.00
	R.	-2,47.94		

**Reason for Excess / Savings:-** No Works were arranged under this scheme. Hence the savings.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
20	4059 - 80 General			
	051 Construction			
	79 Gender Budgeting Initiating			
	O	2,47.12	0.00	0.00
	R	-2,47.12		

**Reason for Excess / Savings:** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
21	4059 - 01 Office Buildings			
	051 Construction			
	97 Elections			
	O.	1,53.53	0.00	0.00
	R.	-1,53.53		

**Reason for Excess / Savings:-** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
22	5054 - 04 District and Other Roads			
	337 Road Works			
	94 Works having NABARD assistance - construction and improvement of roads			
	O.	1,29,81.88	1,28,71.37	1,28,71.37
	R.	-1,10.51		

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
23	5054 - 80 General			
	800 Other Expenditure			
	73 Land Acquisition for new Railway overbridges			
	O.	1,00.00	0.00	0.00
	R.	-1,00.00		

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
24	5054 - 03 State Highways			
	37 Road Works			
	93 Improvement of roads on long term maintenance contract basis - World Bank Assisted			
	O.	1,00.00	0.00	0.00
	R.	-1,00.00		

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



<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
25	5054 - 80 General			
	800 Other Expenditure			
	74 Completion of on going Railway overbridge works			
	O. 1,00.00			
	R. -1,00.00	0.00	0.00	

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

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
26	4059- 01 Office buildings			
	051 Construction			
	92 Public Service Commission			
	O. 76.76			
	R. -76.76	0.00	0.00	

**Reason for Excess / Savings:-** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
27	4059 - 01 Office Buildings			
	051 Construction			
	90 Treasury and Accounts Administration			
	O. 86.00			
	R. -73.68	12.32	12.32	

**Reason for Excess / Savings:-** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
28	5054 - 05- Roads			
	101 Bridges			
	99 CRF Bridges (Ordinary Allocation)			
	O. 82.91			
	R. -67.43	15.48	15.48	

**Reason for Excess / Savings:-** Expenditure is less than that of anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
29	4059 - 80 General			
	051 Construction			
	78 Sainik School			
	O.	1,50.00		
	R.	-66.84		
		83.16	83.17	+0.01

**Reason for Excess / Savings:-** Actual expenditure was less than the original budget provision, since the pending bills cleared under the head was less than the amount expect at time of submitting the budget proposals. Hence the savings and this was reappropriated to the other heads were there was excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
30	5054 - 04 District and Other Roads			
	337 Road Works			
	91 Improvement of roads in the cities of Thiruvananthapuram, Cochin and Calicut			
	O.	3,29.49		
	R.	-60.37		
		2,69.12	2,69.12	

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
31	4059 - 01 Office Buildings			
	051 Construction			
	99 State Legislature			
	O.	35.50		
	R.	-35.50		
		0.00	0.00	

**Reason for Excess / Savings:-** No Works were arranged under this scheme. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
32	4059 - 01 Office Buildings			
	051 Construction			
	96 Land Revenue			
	O.	58.98		
	R.	-30.40		
		28.58	28.58	

**Reason for Excess / Savings:-** Only a few works in progress. Entire provision not required for payment of works. Hence the savings.


Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
33	5054 - 80 General			
	800 Other Expenditure			
	32 Strengthening of Computerisation in Public Works Department			
	O. 2,00.00			
	R. -22.87	1,77.13	1,77.13	

Reason for Excess / Savings:- Expenditure is less than that of anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
(xii)	5054 - 04 District and Other Roads			
	337 Road Works			
	81 Construction of Ponnani - Vengalam Coastal Highway			
	R. 2,55.24	2,55.24	0.00	-2,55.24

Reason for Excess / Savings:- The final saving occurred due to final booking of lower amount under the revenue head 5054 than actual.

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

  
**SONIA WASHINGTON**  
 Joint Secretary  
 Public Works Department  
 Govt. Secretariat, Thiruvananthapuram

## NOTES FOR REGULARISATION OF EXCESS ON SAVINGS

**Health Services Department**  
**Demand No:XIX Family Welfare**

Appropriation Accounts - 2016-17. Regularisation of Rs 139307240/- over Rs.4984264000/- (Voted Grant) under Grant No.XIX Family Welfare Revenue Section

Major Heads	2211 - Family Welfare Plan and Non-Plan	
Capital/Revenue	Revenue	
Voted /Charged	Voted	
	Total grant/Appropriation (in thousands)	Actual Expenditure (in thousands)
Original	3984264	5123571.240
Supplementary.....	1000000	

Amount Surrendered during the year 31<sup>st</sup> march - Rs.285620/-  
( Resumption)

According to the Appropriation Accounts the reasons for excess/ savings under Grant No.XIX Family Welfare are indicated below

Excess/ Savings occurred mainly under

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess/Savings (in lakhs)
1.	2211-00-001-96 Plan (Voted) State level Organisation  O 56083000 R - 9115000	4,69,68,000	4,75,91,209	+ 6.23209

Reason for Excess:

(i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

Sl.No.	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess/Savings (in lakhs)
2.	2211-00-003-95 Plan (Voted) Training of Health Visitors, ANMs and DA"ls  O 18109000 R 2681000	2,07,90,000	2,58,17,499	+ 50.27499

Reason for Excess:

(i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

Sl.No.	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess/Savings (in lakhs)
3.	2211-00-101-95-Plan (Voted) Sub centres  O 1505892000 S 960000000 R 791815000	325,77,07,000	326,48,68,954	+ 71.61954

Reason for Excess

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.
- (ii) Excess expenditure was not anticipated in respect of Wages.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
4.	2211-00-104-95-Plan (Voted) Maintenance and supply of vehicles to PHCs O 2000000 S 5000000 R -6753000	2,47,000	21,85,826	+ 19.38826

Reason for Excess:

Excess expenditure over the Total Grant incurred due to excess surrender of Rs.6753000/-. The unreconciled expenditure was much less than the actual expenditure. As a result savings much more than the actual savings had been surrendered for regularising additional expenditure in other schemes.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
5.	2211-00-104-94-Plan (Voted) Maintenance and supply of vehicles to District Family Welfare Bureaus  O 500000 S 2160000 R -33000	26,27,000	26,04,277	-22723

Reason for Savings:

- (i) No vehicles purchased during 2016-17.
- (ii) Less number of vehicles repaired during 2016-17.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
6.	2211-00-104-93 Plan (Voted) Maintenance and supply of vehicles to Regional Family Welfare Centres  O 2000000 S 2840000 R -3597000	12,43,000	11,98,648	-44352

Reason for Savings:

- (i) No vehicles purchased during 2016-17.
- (ii) Less number of vehicles repaired during 2016-17.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
7.	2211-00-104-92-Plan (Voted) Health Transport Organisation  O 4413000 S 5000000 R -4957000	44,56,000	48,30,769	+ 3.74769

Reason for Excess:

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.
- (ii) Excess expenditure was not anticipated in respect of Wages

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
8.	2211-00-106-98-Plan (Voted) Mass Education  O 350000 S 3200000 R -1649000	19,01,000	16,07,759	-2.93241

Reason for Savings:

- (i) Mass Education activities could not be planned and conducted as per the guidelines due to the vacancy of the implementing officers District Education Media Officer and Deputy District Education Media Officer in Palakkad District.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
9.	2211-00-109-98-Plan (Voted) Reproductive Child Health Programme  O 11298000 R -1908000	93,90,000	89,95,819	-3.94181

## Reason for Savings:

- (i) Expenditure incurred towards salaries only. No expenditure incurred towards non-salary items such as medical reimbursement, Travel expenses etc. Hence savings.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
10.	2211-00-200-91--Plan (Voted) Maintenance of Beds and static sterilisation unit  O 12498000 R -1478000	1,10,20,000	81,11,222	-29.08778

## Reason for Savings:

- (i) Expenditure incurred towards salaries only. No expenditure incurred towards non-salary items such as medical reimbursement, Travel expenses etc. Hence savings

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
11.	2211-00-101-96-Non-Plan (Voted) Rural Family welfare centres and post partum centres (Block PHCs)  O 1477909000 R -763606000	71,43,03,000	100,34,77,446	+ 2891.74446

## Reason for Excess :

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.  
(ii) Excess expenditure was not anticipated in respect of Wages.

Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
12.	2211-00-200-96- Non-Plan (Voted) Post partum centres M C Hospital, District Hospital and other major hospitals O 211316000 R -140966000	7,03,50,000	9,56,25,267	+ 252.75267

Reason for Excess :

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.


Sl.No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings (in lakhs)
13.	2211-00-200-94-Plan (Voted) Post partum centres Sub/Division and Taluk level hospitals O 355039000 R -102031000	25,30,08,000	30,83,28,597	+ 553.20597

Reason for Excess:

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

In the circumstances explained above the excess of Rs.13,93,07,240/- 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

Signature   
**SREELEKHA N.R.**  
 Additional Secretary to Govt.  
 Health & Family Welfare Dept.  
 Govt. Secretariat, Tvpm.  
 Phone 221043



44/17

## NOTES FOR REGULARISATION ON EXCESS

### GOVERNMENT OF KERALA

#### FOOD & CIVIL SUPPLIES DEPARTMENT

Appropriation Accounts (2016-17) the reason for excess under Grant No. XXX  
(Food and Civil Supplies Department-Capital Voted).

(Rupees in Lakhs)

	Total Grant	Actual expenditure(in thousands of rupees)	Excess (+) Savings(-)
Original 71,46,37 Supplementary 12,46,12 Amount surrendered during the year	8392.49	8,55,551.00	(+)1,63.02  2,01,85

(V) Expenditure exceeded the grant by Rs.1,63.02 lakh (actual excess was Rs.1,63,02.089); the excess requires regularization.

(VI) In view of the excess of Rs.1,63.02 lakh, the supplementary grant of Rs.12,46.12 lakh obtained in March 2017 proved inadequate and the surrender of Rs.2,01.85 lakh proved injudicious

(VII) Excess occurred under:-

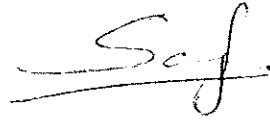
	Total appropriation	Actual expenditure (in lakh of rupees)	Excess (+) saving (-)
4408-01 Food 101 procurement and supply 99 Grain Supply Scheme O. 58,46.36 S -1,49.01	5697.35	6069.62	(+)372.27

**Reason for Savings:** The excess expenditure of Rs.372.27 lakh under the head of account 4408-01-101-99-Grain Supply Scheme for 2016-17 was due to the increase in salary and wages claims. As a result of pay revision and DA rate enhancements at various Taluk Supply Offices there is a saving of 0.8 lakh under the head of account 4408-01-95 renewal of ration cards reflecting an overall excess expenditure of Rs.371.47 lakh under the capital head of 4408 as far as civil supplies department is concerned.

AS

In the circumstances explained above the excess of Rs. 1,63.02 lakh 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”



Joint Secretary  
Finance Department  
Government of India  
New Delhi

## NOTES FOR REGULARISATION OF EXCESS / SAVINGS

### GOVERNMENT OF KERALA

#### (LEGISLATURE SECRETARIAT)

Appropriation Accounts (2017-18) Regularisation of excess / savings over voted Grants under grant no.I, STATE LEGISLATURE (Revenue) Section

According to the Appropriation Accounts (2017-18) the reasons for Excess / Savings under Grant No.I, STATE LEGISLATURE are indicated below.

#### Major Head: 2011

Revenue – Voted

		Total Grant (In thousands of Rupees)	Actual Expenditure	Excess + Saving-
Original	96,68,48			
Supplementary	6,08,15	1,02,76,63	1,03,45,91	(+ 69,28
Amount Surrendered during the Year (31 <sup>st</sup> March 2018)				1,05,27

Excess occurred mainly under:-

Rs. In Lakhs

Sl. No.	Heads of Account	Total Grant	Actual Expenditure	Excess / Saving
1	2011-02 State /Union Territory Legislature 103-99- Legislature Secretariat 01 Salaries 1 Pay  O – 4981.76	4981.76	5323.5362	(+ 341.7762
2	2011-02 State /Union Territory Legislature 104-99 Legislators Hostel 01 Salaries 1 Pay  O – 445.90	445.90	476.2149	(+ 30.3149
3.	2011-02 State /Union Territory Legislature 104-99 Legislators Hostel 01 Salaries 5 – Other Allowances  O – 16.22	16.22	41.1614	(+ 24.9414

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**Reason for Excess**

**(1) Head of Account 2011-02-103-99-01.1 (NP/V)**

Salary of the staff of Legislature Secretariat were drawn under this head of account. A huge amount was drawn as Pay Revision Arrear, which was not anticipated in the Budget Estimates, Hence the excess occurred.

**(2) Head of Account 2011-02-104-99-01.1 (NP/V)**

Salary of the Staff of Legislators' Hostel were drawn under this head of account. A huge amount was drawn as pay Revision Arrear, which was not anticipated in the Budget Estimates, Hence the excess occurred.

**(3) Head of Account 2011-02-104-99-01.5 (NP/V)**

Allowances including overtime allowances of the staff of Legislators' Hostel were drawn under this head of amount. A huge account was drawn as Interest of Pay Revision Arrear, which was not anticipated in the Budget Estimates, Hence the excess occurred.

**CERTIFICATE**

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

Joint Secretary  
Legislature Secretariat



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

Appropriation Accounts (2017-18) notes on Regularisation of excess over charged appropriation under Debt charges (Revenue Section)

Major Heads:-

2048- APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT

2049-INTEREST PAYMENTS

Revenue charged

	Total appropriation	Actual Expenditure (in thousands of rupees)	Excess
Original 1,36,31,82,88 Supplementary 3,90,53,94	1,40,22,36,82	1,51,19,97,53	+10,97,60,71
Amount surrendered during the year			Nil

According to the Appropriation Accounts (2017-18) the reason for Excess/Savings under Debt Charges (Revenue Section) are indicated below:

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1	2049-03 Interest on Small savings, Provident Funds etc. 115- Interest on other savings Deposit 98- Fixed Time Deposits O: 7,00,00.00	7,00,00.00	15,13,88.96	+8,13,88.96

Excess was due to change in interest casting method for crediting interest of all TED accounts on the first working day of every month, consequent on implementation of core banking solution and the increase in the number of TED accounts and balance in TFDs.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	2049-03 Interest on Small savings, Provident Funds etc. 108 - Interest on insurance and Pension Fund 94- Miscellaneous Insurance Fund	3,80.00	1,15,50.40	+1,11,70.40

## Reason for Excess :-

The interest anticipated was Rs.3,80,00,000/- for the fund balance including the premium received for the year. But the premium received was beyond anticipation. Therefore, the actual interest accrued was Rs.115,50,40,360/- . So the excess of Rs.111,70,40,360/-.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	2049-01 Interest on Internal Debt 123- Interest on Special Securities issued to National Small savings Fund of the Central Government by State Government O: 11,74,67.76 S. 1,19,81.59 R.24.23	12,94,73.58	13,97,07.32	+1,02,33.74

Augmentation of provision through reappropriation was for the payment of interest on special securities issued to National Small Savings Fund.  
Excess of Rs.1,02,33.74 lakh was due to rectification of error occurred in previous year.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	2049-03 Interest on Small savings, Provident Funds etc. 115- Interest on other Savings Deposit 99 State Savings Bank Deposits  O:1,28,00.00 R: 14,47.08	1,42,47.08	1,78,50.61	+ 36, 03.53

Augmentation of provision through reappropriation was to regularise excess expenditure incurred for the payment of interest on State Savings Bank Deposits.

Reason for final excess :

The interest on fixed deposits is given through TSB A/c. Due to this, the number of savings accounts has increased and so the expenditure on this item also increased. Though the interest rate on savings deposits has been revised to 4.5% w.e.f. 01.04.17, the number of savings accounts have increased, and as a result expenditure have gone excess than the budget allotment.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	2049-03 Interest on Small Savings, Provident Funds etc. 108- Interest on Insurance and Pension Fund 99- State Life Insurance Official Branch O: 2,10,00.00	2,10,00.00	2,52,84.67	+42,84.67

Reason for excess :- The interest anticipated was Rs.210,00,00,000/- for the fund balance including the premium received for the year. But the received premium was beyond anticipation. Therefore, the actual interest accrued was Rs.252,84,66,547/-. So the excess of Rs.42,84,66,547/-.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6	2049-03 Interest on Small Savings, Provident Funds etc. 108- Interest on Insurance and Pension Fund 95 - Kerala State Government Employees Group Insurance Scheme. O: 1,21,00.00	1,21,00.00	1,48,29.81	+27,29.81

Reason for excess :- The interest anticipated was Rs.121,00,00,000/- for the fund balance including the premium received for the year. But the premium received was beyond anticipation. Therefore, the actual interest accrued was Rs.148,29,81,377/- . So the excess amount is to Rs.27,29,81,377/-.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
7	2049-04 Interest on Loans and Advances from Central Government 101 Interest on Loans for State/Union Territory Plan Schemes O: 1,80,56.43 R: 9,26.59	1,89,83.02	1,88,26.49	-156.53

Augmentation of provision through reappropriation was to regularise excess expenditure incurred for the payment of interest on Additional Central Assistance for Externally Aided Projects.

Final saving was due to refund of management fees for the project Climate Friendly Urban Mobility Water Transport Kochi.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
8	2049-01 Interest on internal debt 200 - Interest on Other Internal Debts	11,66.77	11,66.76	-0.01



88 Interest on Loans from HUDCO for the Housing Scheme for the homeless tribals. O: 8,65.78 R: 3,00.99			
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Augmentation of provision through reappropriation was to regularise excess expenditure incurred for the payment of interest on loans from HUDCO under the schemes.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
9	2049-03 Interest on small savings, Provident Funds etc. 108 Interest on Insurance and Pension Fund 97 Fire Insurance Fund O: 9,50.00 9,50.00	9,50.00	11,17.91	+1,67.91

Reason for excess : - The interest anticipated was Rs.9,50,00,000/- for the fund balance including the premium received for the year. But the premium received was beyond anticipation. Therefore the actual interest accrued was Rs.11,17,91,161/- . So the excess is of Rs.1,67,91,167/-.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
10	2049-03 Interest on small savings, Provident Fund etc. 108 Interest on Insurance and Pension Fund 98 Accident Insurance Fund O: 1,40.00	1,40.00	2,10.33	+70.33

Reason for excess : - The interest anticipated was Rs.1,40,00,000/- for the fund balance including the premium received for the year. But the premium received was beyond anticipation. Therefore the actual interest accrued was Rs.2,10,32,631/- . So the excess is of Rs.70,32,631/-.

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1	2049-03 Interest on small savings, Provident Fund etc. 104 Interest on State Provident Funds 99 Interest on General Provident Funds O: 17,63,76.35 S: 2,06,04.35 R: -5,59.61	19,64,21.09	19,30,35.84	-33,85.25

Anticipated saving was due to reduction in interest rate of Kerala Panchayat Employees Provident Fund and Kerala Private Polytechnic Teachers and Non Teaching staff Provident Fund.

Final saving was due to increase in withdrawal of pay revision arrears, closure of accounts consequent on superannuation and transfer of KPTCEPF balance to GPF in the event of promotion of part time contingent employees to full time.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	2049-01 Interest on Internal Debt 115- Interest on Ways & means Advances from Reserve Bank of India. 99 - Interest on Ways and Means Advances from Reserve Bank of India. O: 10,00.00 R: -8,86.53	1, 13.47	1, 13.47	

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	2049-01 Interest on Internal Debt 115 – Interest on Ways and Means Advances from Reserve Bank of India 97- Interest on Overdraft Account with Reserve Bank of India O: 5,00.00 R: - 5,00.00	0.00	0.00	

Withdrawal of the entire provision through reappropriation was due to non-availing of Overdraft from Reserve Bank of India owing to better liquidity position of the state during the year.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	2049-01 Interest on Internal Debt 200 – Interest on other Internal debts 89 – Interest on Loans from the Rural Infrastructure Development Fund of the NABARD. O: 1,98,00.00 R: - 4,37.22	1,93,62.78	1,93,62.78	

Saving was due to availing of less loans from NABARD.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	2049-01 Interest on Internal Debt	3,73.84	41.02	-332.82

115- Interest on Ways and Means Advances from Reserve Bank of India. 96 -Interest on Special Drawing Facility from Reserve Bank of India. O: 4,00.00 R: - 26.16
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Anticipated saving was due to availing of less special drawing facility (special ways and means advances) from Reserve Bank of India during the year.

Reason for final saving: - The liquidity condition was better than anticipated. As a result SDF was less resorted to. Interest on SDF has to be given. Hence the savings.

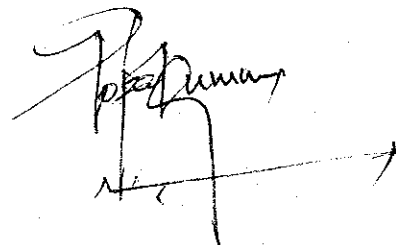
Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6	2049-01 Interest on Internal Debt 305 - Management of Debt 98 - Expenditure connected with the issue of New Loans and sale of security held in the cash balance investment account O: 26,19.78 R: - 1,97.26	24,22.52	24,22.51	-0.01

Saving was due to less expenditure towards the management of market loans as the borrowing were less than anticipated.

In the circumstances explained above the excess of Rs. 10,97,60.71 lakh may be recommended for regularisation as per Article 205 of the constitution of India.

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

എൻ. ഗോപകുമാർ  
 ഗവ: ജോയിന്റ് സെക്രട്ടറി  
 ധനകാര്യ വകുപ്പ്  
 ഗവ: സെക്രട്ടറിയേറ്റ്  
 തിരുവനന്തപുരം



**NOTES FOR REGULARISATION OF EXCESS**  
**GOVERNMENT OF KERALA**  
**PUBLIC WORKS DEPARTMENT**

Appropriation Accounts (2017-18) Regularization of excess / Voted Grants /under Grant No.  
XV ( Revenue) Section.

Major / Heads:  
2059 PUBLIC WORKS  
3054 ROADS & BRIDGES

Revenue-Voted		<i>(in thousands of Rupees)</i>		
		Total grant for appropriation	Actual Expenditure	Excess (+) / Savings (-)
Original	28,24,69,96			
Supplementary	2,29,17,43	30,53,87,39	31,19,34,14	+65,46,75
Amount Surrendered during the year (31 <sup>st</sup> March 2018)				Nil

(iii) Excess occurred mainly under :

		<i>( in Lakh of Rupees)</i>			
Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -	
1	3054 - 04 District and Other Roads				
	198 Assistance to Village Panchayats				
	39 One time assistance for maintenance of Rural Roads				
	O. 0.01				
	S. 50,00.00				
	R. 1,73,98.51	2,23,98.52	2,23,98.51	-0.01	

***Reason for Excess / Savings:- Augmentation of provision through reappropriation was to settle the pending claims in connection with the one time maintenance of village roads/other district roads of Local Self Government Institutions all over the State.***

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
2	3054 - 03 State Highways			
	337 Road Works			
	99 Ordinary Repairs			
	O. 2,00,00.00			
	R. -1,45,76.25	3,45,76.25	3,72,21.32	+26,45.07

***Reason for Excess / Savings:- Augmentation of provision through reappropriation and the excess expenditure incurred was mainly to settle the dues to BPCL towards cost of supply of Bitumen, pending bills of contractors and bill discounting charges.***

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
3	3054 - 04 District and Other Roads			
	196 Assistance to District Panchayats			
	39 One time assistance for maintenance of Rural Roads			
O.	0.01			
R.	74,73.72	74,73.73	74,73.73	

*Reason for Excess / Savings:- Augmentation of provision through reappropriation was to settle the pending claims in connection with the one time maintenance of village roads/other district roads of Local Self Government Institutions all over the State.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
4	3054 - 03 State Highways			
	337 Road Works			
	98 Renewals of Communications			
O.	1,00,00.00			
R.	52,90.81	1,52,90.81	1,52,90.80	-0.01

*Reason for Excess / Savings:- Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges. Need for expenditure did not arise. Hence the savings.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
5	3054 - 03 State Highways			
	337 Road Works			
	93 Sabarimala Works			
O.	40,00.00			
R.	36,87.18	76,87.18	76,87.17	-0.01

*Reason for Excess / Savings: Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges. Need for expenditure did not arise. Hence the savings.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
6	3054 - 01 National Highways			
	001 Direction and Administration			
	98 Supervision and Execution			
O.	50,77.27			
R.	2,61.55	53,38.82	55,30.81	+1,91.99

*Reason for Excess / Savings:- Reappropriation was to regularise the excess expenditure incurred during the financial year.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7	3054 - 80 General			
	800 Other Expenditure			
	87 Bill Discounting Charges			
	O. 7,00.00			
	R. 3,90.84	10,90.84	10,90.84	

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8	2059 - 80 General			
	800 Other Expenditure			
	93 Bill Discounting Charges			
	O. 1,00.00			
	R. 3,34.05	4,34.05	4,34.05	

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
9	3054 - 80 General			
	004 Research and Development			
	98 Public Works Design			
	Investigation Quality Control and Research Board			
	O. 5,48.92			
	R. 1,12.30	6,61.22	6,94.69	+33.47

**Reason for Excess / Savings:-** The pay and allowance bills in respect of part time/contingent/daily waged/casual/contract employees under 02 - Wages submitted by the DDOs were passed by most of treasuries by booking expenditure under 01- Salaries. Since these expenditure was not available in the BAMS system it was not possible to arrive at the actual expenditure at the time of submitting reappropriation proposal. This resulted in the variation.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
10	3054 - 03 State Highways			
	337 Road Works			
	94 Maintenance of Roads within the city units			
	O. 6,00.00			
	R. 1,31.39	7,31.39	7,31.38	-0.01

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was to clear the pending bills towards contractors and bill discounting charges. Need for expenditure did not arise. Hence the savings.

Sl. No	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
11	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	94 Electronic Maintenance			
	O. 5.00			
	R. 1,08.66	1,13.66	1,13.65	-0.01

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for making payment towards electronic maintenance under the scheme. Need for expenditure did not arise. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12	2059 - 60 Other Buildings			
	051 Construction			
	86 Public Works (Civil Works)			
	O. 4,00.00			
	R. 1,04.34	5,04.34	5,02.93	-1.41

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges. Need for expenditure did not arise. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13	3054 - 03 State Highways			
	337 Road Works			
	95 Works in connection with visit of VIP's and Republic/Independence Day celebrations			
	O. 4,00.00			
	R. 80.39	4,80.39	4,80.39	

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14	2059 - 01 Office Buildings			
	051 Construction			
	84 Education			
	O. 2.50			
	R. 69.72	72.22	72.21	-0.01

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges. Need for expenditure did not arise. Hence the savings.



Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15	3054 - 80 General			
	004 Research and Development			
	99 Kerala Highway Research Institute			
	O. 2,85.66			
	R. 27.90			
		3,13.56	3,24.14	+10.58

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors. The pay and allowance bills in respect of part time/contingent/daily waged/casual/contract employees under 02 - Wages submitted by the DDOs were passed by most of treasuries by booking expenditure under 01- Salaries. Since these expenditure was not available in the BAMS system it was not possible to arrive at the actual expenditure at the time of submitting reappropriation proposal. This resulted in the variation.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16	2059 - 60 Other Buildings			
	051 Construction			
	99 State Legislature			
	O. 1.00			
	R. 38.45			
		39.45	39.45	

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17	2059 - 01 Office Buildings			
	051 Construction			
	97 Elections			
	O. 0.50			
	R. 36.65			
		37.15	37.15	

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was for clearing the pending bills of contractors and bill discounting charges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18	3054 - 04 District and Other Roads			
	105 Maintenance and Repairs			
	98 Maintenance and Repairs (XIII FC Recommendation)			
	O. 0.01			
	R. 33.64			
		33.65	33.64	-0.01

**Reason for Excess/Savings:-** Augmentation of provision through reappropriation was for making payment to completed works under XIII Finance Commission works undertaken by the Public Works Department

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	94 Electronic Maintenance			
	R.	20.68	20.67	-0.01

**Reason for Excess/Savings:-** Augumentation of provision through reappropriation was to provide fund for payment for the upgradation of existing digital EPABX system and for the maintenance charge of Local Area Network (LAN) at High Court of Kerala

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
1	3054 - 80 General			
	800 Other Expenditure			
	92 Kerala Road Fund			
	O.	2,21,07.64		
	R.	-1,21,07.64		
		1,00,00.00	1,00,00.00	

**Reason for Excess / Savings:-** Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
2	3054 - 80 General			
	196 Assistance to Zilla Parishads/ District Level Panchayats			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O.	3,61,48.44		
	R.	-1,06,52.97		
		2,54,95.47	2,45,59.72	-9,35.75

**Reason for Excess / Savings:** Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
3	3054 - 80 General			
	198 Assistance to Grama Panchayats			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O.	8,95,75.84		
	R.	-1,27,71.87		
		7,68,03.97	7,90,21.01	+22,17.04

**Reason for Excess / Savings:** Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
4	3054 - 80 General			
	191 Assistance to Municipal Corporations			
	38 Maintenance of Road Assets as per Fifth SFC Recommendations			
	O.	1,11,72.25		
	R.	-40,24.83		
		71,47.42	77,70.11	+6,22.69

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
5	3054 - 80 General			
	192 Assistance to Municipalities/ Municipal Councils			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O.	1,59,44.86		
	R.	-1,08.20		
		1,58,36.66	1,45,93.02	-12,43.64

Reason for Excess / Savings:- Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
6	3054 - 03 State Highways			
	337 Road Works			
	96 Flood Damage Repairs			
	O.	50,00.00		
	R.	-7,21.21		
		42,78.79	42,78.78	-0.01

Reason for Excess / Savings:- Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7	2059 - 80 General			
	001 Direction and Administration			
	97 Execution			
	O.	1,55,37.82		
	R.	-30,97.93		
		1,24,39.89	1,48,28.14	+23,88.25

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8	2059 - 01 Office Buildings 051 Construction 81 Basic Amenities in Village Offices			
	O.	7,00.00		
	R.	-7,00.00	0.00	0.00

*Reason for Excess / Savings: Execution of works were transferred to Revenue Department from Public Works Department. Hence the savings.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
9	3054 - 80 General 004 Research and Development 92 Establishment of Quality Control and Upgradation of KHRU as Quality Control Unit			
	O.	6,10.00		
	R.	-5,72.84	37.16	37.15
				-0.01

*Reason for Excess / Savings: Allotted quantities could not be implemented. Hence the savings.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
10	3054 - 03 State Highways 337 Road Works 97 Special Repairs to Communications			
	O.	50,00.00		
	R.	-4,97.80	45,02.20	45,02.19
				-0.01

*Reason for Excess / Savings:- Expenditure is less than anticipated. Hence the savings.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
11	3054 - 80 General 001 Direction and Administration 97 Execution			
	O.	1,72,65.89		
	R.	-9,78.40	1,62,87.49	1,68,64.72
				+5,77.23

*Reason for Excess / Savings:- The pay and allowance bills in respect of part time/contingent/daily waged/casual/contract employees under 02 - Wages submitted by the DDOs were passed by most of treasuries by booking expenditure under 01- Salaries. Since these expenditure was not available in the BAMS system it was not possible to arrive at the actual expenditure at the time of submitting reappropriation proposal. This resulted in the variation.*

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Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	97 Maintenance of other Government Buildings in Thiruvananthapuram City			
	O. 13,20.00			
	R. -3,89.47	9,30.53	9,30.52	-0.01

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13	3054 - 80 General			
	004 Research and Development			
	96 Feasibility Study for New Schemes/Project			
	O. 6,00.00			
	R. -3,81.23	2,18.77	2,18.76	-0.01

Reason for Excess / Savings: Planned activities could not be implemented as envisaged. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	99 Maintenance and Repairs of Office Buildings			
	O. 27,29.80			
	R. -3,63.11	23,66.69	23,66.40	-0.29

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15	2059 - 80 General			
	053 Maintenance and Repairs			
	99 Maintenance and Repairs of Buildings			
	O. 18,85.00			
	R. -2,95.68	15,89.32	15,88.47	-0.85

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16	3054 - 80 General			
	001 Direction and Administration			
	98 Supervision			
	O.	10,72.51		
	R.	-2,68.61	8,03.90	8,36.57
				+32.67

Reason for Excess/Savings: The pay and allowance bills in respect of part time/contingent/daily waged/casual/contract employees under 02 - Wages submitted by the DDOs were passed by most of treasuries by booking expenditure under 01- Salaries. Since these expenditure was not available in the BAMS system it was not possible to arrive at the actual expenditure at the time of submitting reappropriation proposul. This resulted in the variation.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17	3054 - 80 General			
	107 Railway Safety Works			
	97 Manning of Unmanned Level Crossing			
	O.	3,00.00		
	R.	-2,18.08	81.92	81.92

Reason for Excess/Savings: Planned activities could not be implemented as envisaged. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	98 Electrical Maintenance			
	O.	6,45.00		
	R.	-2,15.58	4,29.42	4,29.41
				-0.01

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	99 Maintenance and Repairs of other Buildings			
	O.	47,44.88		
	R.	-1,92.60	45,52.28	45,52.13
				-0.15

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
20	2059 - 60 Other Buildings			
	051 Construction			
	83 Kerala House, New Delhi			
	O. 1,80.00			
	R. 25.78	2,05.78	0.45	-2,05.33

Reason for Excess / Savings: Augmentation of provision through reappropriation was to provide fund towards clearing the pending payments in connection with the renovation work of Travancore Palace.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
21	3054 - 01 National Highways			
	337 Road Works			
	99 Urgent repairs to National Highway stretches in the State			
	O. 5,00.00			
	R. -1,75.77	3,24.23	3,24.23	

Reason for Excess / Savings: Works could not be completed as envisaged. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
22	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	97 Maintenance of Government Office Buildings in Thiruvananthapuram City			
	O. 5,00.00	3,33.03	3,33.03	
	R. -1,66.97			

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

23	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	95 Maintenance and Repairs (Civil and Electrical) of the Legislative Complex			
	O. 3,25.00	1,67.29	1,67.08	-0.21
	R. -1,57.71			

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

24	3054 - 80 General				
	800 Other Expenditure				
	94 Other Items				
	O.	3,85.00			
	R.	-1,55.13			
			2,29.87	2,29.86	-0.01

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

25	2059 - 01 Office Buildings				
	053 Maintenance and Repairs				
	96 Maintenance and Repairs (Civil and Electrical) of Secretariat				
	O.	2,70.00			
	R.	-1,53.23			
			1,16.77	1,16.77	

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

26	2059 - 60 Other Buildings				
	051 Construction				
	98 Administration of Justice				
	O.	3,00.00			
	R.	-74.74			
			2,25.26	2,25.26	

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

27	2059 - 01 Office Buildings				
	053 Maintenance and Repairs				
	98 Electrical Maintenance				
	O.	2,45.00			
	R.	-70.34			
			1,74.66	1,74.66	

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

28	3054 - 01 National Highways				
	001 Direction and Administration				
	99 Chief Engineer, National Highway				
	O.	4,80.47			
	R.	-84.10			
			3,96.37	4,12.31	+15.94

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



- 29 2059 - 60 Other Buildings  
 053 Maintenance and Repairs  
 95 Maintenance and Repairs of  
 Sainik School, Kazhakkuttom

O.	1,80.00			
R.	-57.83	1,22.17	1,22.17	

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

- 30 2059 - 60 Other Buildings  
 053 Maintenance and Repairs  
 96 Maintenance and Repairs of  
 Buildings constructed under  
 Family Welfare Programme

O.	1,25.00			
R.	-52.40	72.60	72.59	-0.01

~~Reason for Excess / Savings: Expenditure is less than anticipated. Hence the savings.~~

- 31 2059 - 01 Office Buildings  
 051 Construction  
 86 Public Works (Civil Works)

O.	1,00.00			
R.	-42.93	57.07	57.06	-0.01

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

- 32 2059 - 01 Office Buildings  
 051 Construction  
 82 Modernisation of  
 Collectorate Conference Hall

O.	40.00			
R.	-40.00	0.00	0.00	

Reason for Excess / Savings: Execution of works were transferred to Revenue Department from Public Works Department. Hence the savings.

- 33 3054 - 80 General  
 004 Research and Development  
 93 E-Governance in Public  
 Works Department

O.	40.00			
R.	-31.95	8.05	8.05	

Reason for Excess / Savings: Planned activities could not be implemented as envisaged. Hence the savings.

34	2059 - 80	General				
	053	Maintenance and Repairs				
	98	Electrical Maintenance				
	O.		1,00.00			
	R.		-27.71	72.29	72.28	-0.01

**Reason for Excess / Savings: Expenditure is less than anticipated. Hence the savings.**

35	2059 - 80	General				
	053	Maintenance and Repairs				
	96	Maintenance of Government Building in Thiruvananthapuram City				
	O.		90.00			
	R.		-27.15	62.85	62.85	

**Reason for Excess / Savings: Expenditure is less than anticipated. Hence the savings.**

36	3054 - 01	National Highways				
	800	Other Expenditure				
	99	National Highways within Municipal Reach - Maintenance				
	O.		35.00			
	R.		-26.89	8.11	8.10	-0.01

**Reason for Excess / Savings: Works could not be completed as envisaged. Hence the savings.**

37	2059 - 01	Office Buildings				
	051	Construction				
	98	Administration of Justice				
	O.		25.00			
	R.		-25.00	0.00	0.00	

**Reason for Excess / Savings: No works were arranged under the scheme. Hence the savings.**

38	3054 - 80	General				
	052	Machinery and Equipment				
	98	Repairs and Carriages				
	O.		25.00			
	R.		-20.52	4.48	4.23	-0.25

**Reason for Excess / Savings: Expenditure is less than anticipated. Hence the savings.**

(v) In view of the final excess, in the following case withdrawal of funds by reappropriation/resumption at the close of the financial year proved injudicious indicating improper budgetary control.

2059 - 80 General  
001 Direction and  
Administration  
99 Direction

O.	15,10.87		14,88.35	+2,52.07
R.	-2,74.59	12,36.28		

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

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

*Sonia Washington*  
**SONIA WASHINGTON**  
 Joint Secretary  
 Public Works Department  
 Govt. Secretariat, Thiruvananthapuram

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## NOTES FOR REGULARISATION OF EXCESS

Appropriation accounts (2017-18) regularisation of excess under the major head 2071-pensions and other retirement benefits & 2075 - miscellaneous general services

Major Heads

2071-Pensions and other retirement benefits

2075 - Miscellaneous general services

Revenue

Voted -

	Total grant/Appropriation	Actual Expenditure (in thousand of rupees)	Excess + Saving -
Orginal - 2,54,10,58,02			
Supplimentary – 2,00,10,07	2,56,10,68,09	2,78,84,41,23	+22,73,73,14

According to the Appropriation Accounts (2017-18) the reasons for Excess/Savings under the Grant no.XVI are indicated below.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
1	2075- 103-State Lotteries 97 – Distribution of Prizes O. 33,70,25.00 R. 3,96,52.73	37,66,77.73	43,03,37.87	+5,36,60.14

During the financial year 2017 -18 (from July 2017) the lottery scheme/ prize structure was revised with enhanced number of prizes thereby increasing the prize expenditure from 44% to 51 % of revenue collection. As per the extant accounting system and sales procedure in the department a major chunk of prize to the prize winners is met directly from sales proceeds. Later the amount of prize disbursed from sales proceeds (Revenue collection) is debited to the concerned expenditure head and credited to the receipt head. As ticket sales increases, prize disbursement from sales proceeds will also increase. Therefore the expenditure from the head of account 2075-00-103-97 Prize, cannot be stopped even if the budget allocation is exhausted. Thus the excess expenditure incurred.

SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
2	2071-01 Civil 102 - Commuted value of Pensions 99 - Payments in India O. 22,11,90.00	22,11,90.00	31,40,51.93	+9,28,61.93

In accordance with the recommendations of 10<sup>th</sup> Pay revision commission Government Vide G.O(P)No.9/2016/Fin dated 20/01/2016 have revised the pension/Family Pension. The reason for excess expenditure was mainly due to the release of arrears of commutation on account of revision of Pension/Family Pension in two installments on 01/04/2017 and 01/10/2017 along with interest. The increase in the number of pensioners has also led to excess expenditure. As there was no system to monitor the expenditure by Finance Department timely action could not be taken for regularising the excess expenditure incurred.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
3	2071-01 Civil 105 - Family Pension 99 - Family Pension O. 18,36,80.00 R. 49,34.62	18,86,14.62	22,20,57.83	+3,34,43.21

Due to the revision of Pension /Family Pension Vide G.O(P)No.9/2016/Fin Dated 20/01/2016, the arrears of Family Pension for the period from 01/07/2014 to 31/01/2016 along with interest has to be disbursed on 01/04/2017 and 01/10/2017 which caused the excess expenditure in this head of account. The ex-gratia family pension sanctioned to the dependents of the ex-gratia Pensioners as per the aforesaid order was also met from this head of account which results in excess expenditure.

SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
4	2071-01 Civil 104 - Gratuities 99 - Gratuities O. 15,65,29.00	15,65,29.00	19,06,05.37	+3,40,76.37

The reason for excess expenditure was due to the release of arrears of Gratuities with interest on 01/04/2017 and 01/10/2017 in accordance with the recommendations of 10<sup>th</sup> Pay Revision Commission. In cases where disciplinary action/judicial proceedings was pending at the time of retirements, Gratuities could not be sanctioned in the respective financial year itself and such Gratuities for the previous financial years was disbursed during 2017-18 is also a reason for the excess expenditure in this head of account.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
5	2071-01 Civil 109 –Pension to Employees of State Aided Educational Institutions 99 - Pensionary Benefits to employees of State Aided Educational Institutions O. 27,98,77.00 R. 1,24,75.49	29,23,52.49	29,32,76.26	+9,23.77

The amount in this head of account has been increased due to the pension revision as per G.O(P)No.9/2016/Fin Dated 20/01/2016 in accordance with 10<sup>th</sup> Pay revision Commission.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
6	2071-01 Civil 800- Other Expenditure 97- Medical allowance to Pensioners O. 1,43,63.53 R. 37,96.15	1,81,59.68	1,84,59.37	+2,99.69

The excess expenditure of this head of account is due to the increase in the number of pensioners/Family pensioners in the current financial year.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
7	2071-01 Civil 101- Superannuation and Retirement Allowances 96 - Introduction of ex-gratia Pension O. 18,81.13 R. 32,75.88	51,57.01	51,77.89	+20.88

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The amount in the head of account was increased due to the increase in number of retired employees and increase in the amount of ex-gratia pension due to 10<sup>th</sup> Pension revision.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
8	2071-01 Civil 106- Pensionary Charges in respect of High Court Judges 99 - Pensionary Charges in respect of High Court Judges O. 2,20.00 R. 15,70.38	17,90.38	18,12.82	+22.44

The excess expenditure was due to the Pension revision in accordance with the 7<sup>th</sup> Central Pay Commission.

SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
9	2075- 800- Other Expenditure 71 - T.K.Ramakrishnan Smarakam, Ernakulam O. 0.01 R. -0.01	0.00	49.99	+49.99

In the Budget speech 2016-17, 50 lakhs was provided for the construction of T.K.Ramakrishnan Culture centre and an amount of Rs.1000/- was provided as token under this head of account. Then Vide G.O(Rt) No.1933/2017/GAD dated 24/03/2017, Administrative Sanction for an amount of 50 lakhs was issued for the same. Vide G.O(Rt)No.2905/2017/Fin dated 30/03/2017, an amount of Rs.49,99,000/- was additionally provided for this purpose and Vide G.O(Rt) No. 2148/2017/GAD dated 31/03/2017, Government have issued orders to release fund to the district Collector from the head of account for the same. This may cause additional expenditure to this head.

SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
10	2071- 01 Civil 200- Other Pensions 99 – Political Pensions O. 2,00.00 R. 44.63	2,44.63	2,44.81	+0.18

The excess expenditure of this head of account is due to the increase in the number of pensioners.

SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
11	2075- 795- Irrecoverable Loans Written off 93 – Intrest free loan for Medical Treatment – Write Off O. 10.00 R. 7.74	17.74	27.54	+9.80

Vide G.O(P)No.91/2017/Fin dated 17/07/2017, Government have enhanced the limit of write off/ waiver of outstanding liabilities in respect of Government employees who die in harness from 2 lakh to 5 lakh. This has resulted the excessive expenditure is this head.

SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
12	2071- 01 Civil 101 - Superannuation and Retirement Allowances 99 - Pension to Kerala Government Pensioners O. 87,57,70.00 R. - 3,33,62.36	84,24,07.64	85,70,65.28	+1,46,57.64

The expenditure in this head of account was increased due to the disbursement of two installment of arrears of pension with interest on 01/04/2017 and 01/10/2017.



SL.No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving
13	2071- 01 Civil 101- Superannuation and Retirement Allowances 97 – Pension to Personal Staff of Ministers, Leader of Opposition and Government Chief Whip O. 50,00.00 R. -43,62.98	6,37.02	6,38.46	+1.44

The pension revision of Personal Staff has resulted the excess expenditure in this head.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
14	2071- 01 Civil 115 – Leave encashment benefits 99- Leave encashment benefits O. 6,24,64.00 R. -25,79.83	5,98,84.43	5,99,22.18	+37.75

The expenditure in this head was increased due to the enhancement of Pension/ Family Pension as per G.O(P)No.9/2016/Fin dated 20/01/2016.

SL. No	Head of Account	Total Grant	Actual expenditure (in lakh of rupees)	Excess + Saving -
15	2071- 01 Civil 111 – Pension to Members of State Legislature 99 - Pension to Members of State Legislature O. 15,00.00 R. -7,06.83	7,93.17	8,06.92	+13.75

The excess expenditure was mainly due to the revision Pension.

In the circumstances explained above the excess of Rs.22,73,73,14,119 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".

Rajsons

sn  
01/03/19

## NOTES FOR REGULARISATION OF EXCESS/SAVINGS

Health Services Department

Demand No.XIX Family Welfare

Appropriation Accounts – 2017-18. Regularisation of Rs 545382062/- over Rs.5208092000/-(Voted Grant) under Grant No.XIX Family Welfare Revenue Section.

Major Heads Capital/Revenue Voted/Charged	2211- Family Welfare Plan and Non-Plan Revenue Voted		
	Total grant/Appropriation (in thousands)	Actual Expenditure (in thousands)	
Original	5208092	5753474	
Supplementary	Nil		

Amount Surrendered during the year 31<sup>st</sup> march Nil  
(Resumption)

According to the Appropriation Accounts the reasons for excess/savings under Grant No.XIX Family Welfare are indicated below.

Excess occurred mainly under

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
1	2211-00-001-96 Plan (Voted) State level Organisation O 7,50,00,000 R – 2,74,05,000	4,75.95.000	6.14.95.781	+ 139

Reason for Excess

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

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Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
2	2211-00-003-96 Plan (Voted) Regional Family Welfare Training Centres			
	O 3,75,00,000 R - 1,20,82,000	2,54,18,000	2,93,42,420	+ 39

Reason for Excess

(i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
3	2211-00-003-95 Plan (Voted) Training of Health Visitors, ANMs and DA"Is			
	O 2,50,00,000 R 39,63,000	2,89,63,000	2,97,46,110	+ 7.83

Reason for Excess

(i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
4	2211-00-101-95-Plan (Voted) Sub centres			
	O 280,00,00,000 R 54,35,67,000	334,35,67,000	377,98,51,539	+4363.41

Reason for Excess

(i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

(ii) Excess expenditure was not anticipated in respect of Wages.

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
5	2211-00-109-98-Plan (Voted) Reproductive Child Health Programme  O 2,00,00,000 R – 79,06,000	1,20,94,000	1,23,81,556	+ 2.88

## Reason for Excess

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
6	2211-00-101-96- Non Plan (Voted) Rural Family welfare centres and post partum centres (Block PHCs) O 134,01,27,000 R – 45,17,09,000	88.84.18.000	98.24.24,302	+ 940.07

## Reason for Excess

- (i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.  
(ii) Excess expenditure was not anticipated in respect of wages.

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
7	2211-00-200-94-Plan (Voted) Post partum centres Sub/Division and Taluk level hospitals  O 39,54,52,000 R – 7,88,27,000	31,66,25,000	35,49,26,830	+ 383.02

## Reason for Excess

(i) Excess expenditure incurred due to payment of Revised Pay and allowances and arrears on account of Pay Revision.

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Savings (in lakhs)
8	2211-00-001-95-Plan (Voted) City and District Family Welfare Bureaus			
	O 20,00,00,000			
	R 1,10,30,000	21,10,30,000	20,02,92,226	-107.38

## Reason for Savings:

(i) Expenditure was less than anticipated

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Savings (in lakhs)
9	2211-00-101-94-Plan (Voted) Expansion of ICDS Programme			
	O 13,75,20,000			
	R 2,08,11,000	15,83,11,000	14,69,66,280	-113.45

## Reason for Savings:

(i) Expenditure was less than anticipated

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Savings (in lakhs)
10	2211-00-104-92-Plan (Voted) Health Transport Organisation			
	O 1,75,00,000			
	R -1,26,32,000	48,68,000	47,90,443	-0.78

## Reason for Savings:

(i) Expenditure was less than anticipated

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Savings (in lakhs)
11	2211-00-200-96-Non-Plan (Voted) Post partum centres M C Hospital, District Hospital and other major hospitals	12,38,15,000	10,45,18,435	-192.97
	O 9,75,13,000			
	R 2,63,02,000			

## Reason for Savings:

(i) Expenditure was less than anticipated

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Savings (in lakhs)
12	2211-00-200-91 Plan (Voted) Maintenance of Beds and Static Sterilization Units	1,51,98,000	1,42,93,826	-9.04
	O 2,00,00,000			
	R -48,02,000			

## Reason for Savings:

(i) Expenditure was less than anticipated

Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Savings (in lakhs)
13	2211-00-800-95-Non-Plan (Voted) Compensation/ Damages to victims of FP Operation	56,82,000	56,51,773	-0.3
	O 00,00,000			
	R 56,82,000			

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Reason for Savings:

(i) Expenditure was less than anticipated

In the above circumstances explained above the excess of Rs.54,53,82,062/- 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.



B.S. BIJU BHASKAR  
Additional Secretary to Govt.  
Health & Family Welfare Dept.  
Govt. Secretariat, Tvpm.  
PH: 2516968



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## NOTES FOR REGULARISATION OF EXCESS

Health Services Department

Demand No.XIX Family Welfare

Appropriation Accounts – 2017-18. Regularisation of Rs 2,25,400/-over  
Rs.1,000/- (Charged) under Grant No.XIX Family Welfare Revenue Section.

Major Heads	2211- Family Welfare Non-Plan
Capital/Revenue	Revenue
Voted/Charged	Charged

	Total grant/Appropriation (in thousands)	Actual Expenditure (in thousands)
Original	1000	2,26,4001
Supplementary	Nil	

Amount Surrendered during the year 31<sup>st</sup> march Nil  
(Resumption)

According to the Appropriation Accounts the reasons for excess under Grant No.XIX Family Welfare are indicated below.

Excess occurred mainly under


Sl.No	Head of Account	Total Grant Rs.	Actual Expenditure Rs.	Excess (in lakhs)
1.	2211-00-800-95-Non-Plan (Charged) Compensation/Damages to victims of FP Operation			
	O 1,000 R Nil	1,000	2,26,400	+2.3

Reason for Excess :

(i) Expenses towards payment of compensation to the victims of Family Planning operation failure cases

In the circumstances explained above the excess of Rs.2,25,400/-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.



B.S. BIJU BHASKAR  
Additional Secretary to Govt.  
Health & Family Welfare Dept.  
Govt. Secretariat, Typp.  
PH: 2518968

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

Appropriation Accounts (2018-19) Regularisation of excess / savings over voted Grants under grant no.I, STATE LEGISLATURE (Revenue) Section

According to the Appropriation Accounts (2018-19) the reasons for Excess / Savings under Grant No.I, STATE LEGISLATURE are indicated below.

**Major Head: 2011**

Revenue – Voted

	Total Grant (In thousands of Rupees)	Actual Expenditure	Excess + Saving-
Original	1,05,21,70		
Supplementary	6,73,82	1,12,60,00	+64,48
Amount Surrendered during the Year (31 <sup>st</sup> March 2019)			2,02,17

Charged

	Total Grant (In thousands of Rupees)	Actual Expenditure	Excess + Saving-
Original	78,21		
Supplementary	5,00	68,18	-15,03
Amount Surrendered during the Year (31 <sup>st</sup> March 2019)			4,07

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 99- Legislative Assembly  O. 16,40.34 S. 5,07.01 R. -4.05	21,43.30	22,58.52	(+) 1,15.22

**Reason for Excess****2011-02-101-99**

1. The allowance of honourable members of Kerala Legislative Assembly was increased from ₹25500/month to ₹50000/month as per Gazette notification 841 dated 31.03.2018. Hence excess occurred in the Head of Account 2011-02-101-99-01.

Excess occurred mainly under:-

Rs. In Lakhs

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess / Saving
2	2011- 02 State /Union Territory  Legislatures 103 - Legislative Secretariat 99 - Legislative Secretariat  O. 74,57.56 S. 88.00 R. -63.37	74,82.19	76,05.21	(+)1,23.02

**Reason for Excess****2011-02-103-99**

2. A huge amount was drawn as part of 10<sup>th</sup> Pay revision arrear. Hence excess occurred in the head of account 2011-02-103-99-01.

**CERTIFICATE**

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

JOINT SECRETARY

KERALA LEGISLATURE SECRETARIAT

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

Appropriation Accounts (2018-19) notes on Regularisation of excess over charged appropriation under Debt charges (Revenue Section)

Major Heads:-

**2048- APPROPRIATION FOR REDUCTION OR  
AVOIDANCE OF DEBT**

**2049-INTEREST PAYMENTS**

**Revenue  
charged**

	Total appropriation	Actual Expenditure (in thousands of rupees)	Excess
Original 1,49,37, 70,68 Supplementary 9,30,75,19	1,58,68,45,87	1,69,26,15,27	+10,57,69,40
Amount surrendered during the year			Nil

(i) Expenditure exceeded the appropriation by Rs.10,57,69,40 lakh: the excess requires regularisation.

(ii) In view of the excess of Rs.10,57,69,40 lakh; the supplementary appropriation of Rs.9,11,58.19 lakh obtained in February 2019 proved inadequate.

(iii) excess occurred mainly under:-

According to the Appropriation Accounts (2018-19) the reason for Excess/Savings under Debt Charges (Revenue Section) are indicated below:

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/ Savings (in lakh)
1	2049-03 Interest on Small Savings, Provident Funds etc. 115- Interest on other Savings Deposit 98- Fixed Time Deposits O: 5,60,00.00 S: 8,15,00.00 R: 51,83.88	14,26,83.88	22,13,07.74	+7,86,23.86

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Augmentation of provision through re-appropriation was to regularise the excess expenditure incurred for the payment of interest on FTDs.

Final excess was due to increase in deposits from various institutions/co-operative societies.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	2049-01 Interest on Internal Debt 101-Interest on market loans 95- Interest on loans bearing interest (Loans flotted on or after 1.3.2018) R:5,58,10.00	5,58,10.00	5,58,10.00	

Augmentation of provision through reappropriation was to meet the additional expenditure incurred for the payment of interest in respect of the new loans raised during the 2017-18 and 2018-19.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	2049-03 Interest on Small savings, Provident Funds etc. 104- Interest on State Provident Funds 99- Interest on General Provident Funds O: 18,73,75.79	18,73,75.79	21,32,60.92	+2,58,85.13

Excess was mainly due to increase interest liability in respect of State Provident Fund, Kerala Part Time Contingent employees Provident Fund and Kerala Aided Vocational Higher Secondary Schools Employees Provident Fund.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	2049-01 Interest on Internal Debt 123-Interest on special securities issued to National Small Savings Fund of the Central Government by State Government. O:13,61,30.60 R:23,61.92	13,84,92.52	13,84,92.52	

Augmentation of provision through re-appropriation was to regularise the excess expenditure incurred for payment of interest on special securities issued to National Small Savings Fund.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	2049-04 Interest on Loans and Advances from Central Government 101 Interest on Loans for State/Union Territory Plan Schemes O: 2,02,36.88	2,02,36.88	2,13,42.73	+11,05.85

Excess was due to payment of interest on Block Loans for Additional Central Assistance for Externally Aided Projects on back to back basis.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6	2049-01 Interest on internal debt 200 - Interest on Other Internal Debts 85 Interest on Loans raised from Federal Bank in September 2018 on the strength of HBA to State Government Employees.	0.00	1,15.07	+1,15.07

Excess was due to re classification of interest payments made to bank under the new head of account to carry out the accounting adjustments relating to transfer of HBA portfolios to banks.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
7	2049-01 Interest on internal debt 200 - Interest on Other Internal Debts 84-Interest on Loans raised from PNB in September 2018 on the strength of HBA to State Government Employees	0.00	79.00	+79.00

Excess was due to re classification of interest payments made to bank under the new head of account to carry out the accounting adjustments relating to transfer of HBA portfolios to banks.

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1	2049-01 interest on Internal Debt 101 - Interest on Market Loans 97- Interest on Loan bearing Interest (Loans floated on or after 01.04.2011) O:86,43,73.29 R:-4,89,60.00	81,54,13.29	81,54,13.29	

Saving was due to reallocation of funds to the respective heads from the lumpsum provided for the payment of interest of the newly raised market loans



Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	2049-03 Interest on Small Savings, Provident Funds etc. 115 Interest on other Savings Deposit 99 State Savings Bank Deposits O : 1,29,00.00 S : 96,00.00 R : -1,16,84.44	1,08,15.56	1,07,85.55	-30.01

Reason for anticipated savings: Director of Treasuries has informed that vide Govt. Ir.No.F2/23339/2018 dated 29.04.2019, a proposal was submitted to Government for re-appropriating Rs.116,84,44,000/- as the expenditure booked by Treasury was only Rs.108,15,56,400/- and the same was approved vide Govt. Lr. No.11883880/Estt.C 3/2018/Fin. Dated 08.08.2019.

Reason for final savings: Director of Treasuries has informed that since the annual interest crediting process for 2017-18 was delayed due to the unexpected technical issues, the actual expenditure couldn't be included in the Treasury Day Book on due date ie on 01.04.2018. The figure corresponding to it was intimated to the Accountant General separately for including in the Treasury Day Book and hence a difference (savings) of Rs.30,00,709/- was occurred.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	2049-01 Interest on Internal Debt 200 – Interest on other Internal debts 89 – Interest on Loans from the Rural Infrastructure Development Fund of the NABARD. O: 1,94,56.00 R: - 10,40.89	1,84,15.11	1,84,15.11	

Saving was due to availing of less loans from NABARD.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	2049-01 Interest on Internal Debt 115- Interest on Ways and Means Advances from Reserve Bank of India. 99-Interest on Ways and Means Advances from Reserve Bank of India. O: 10,00.00 R: - 7,08.17	2,91.83	2,91.99	+0.16

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	2049-01 Interest on Internal Debt 115- Interest on Ways and Means Advances from Reserve Bank of India. 97 -Interest on Overdraft Account with Reserve Bank of India. O: 5,00.00 R: - 5,00.00	0.00	0.00	

Withdrawal of the entire provision through reappropriation was due to non-availing of Overdraft from Reserve Bank of India owing to better liquidity position of the state during the year.

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Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6	2049-01 Interest on Internal Debt 115- Interest on Ways and Means Advances from Reserve Bank of India. 96- -Interest on Special Drawing Facility from Reserve Bank of India. O: 4,00.00 R: - 3,37.04	62.96	62.96	

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
7	2049-01 Interest on Internal Debt 305 - Management of Debt 98 - Expenditure connected with the issue of New Loans and sale of security held in the cash balance investment account O: 28,54.44 R: - 1,03.11	27,51.33	27,51.32	-0.01

Saving was due to less expenditure towards the management of market loans.

In the circumstances explained above the excess of Rs.10,57,69.40 lakh may be recommended for regularisation as per Article 205 of the constitution of India.

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

*Reenaal*

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

Appropriation Accounts (2018-19) notes on Regularisation of excess over charged appropriation under **Public Debt Repayment** (Capital Section)

Major Heads:-

**6003 - INTERNAL DEBT OF THE STATE  
GOVERNMENT**

**6004 - LOANS AND ADVANCES FROM THE  
CENTRAL GOVERNMENT**

**Capital  
charged**

	Total appropriation	Actual Expenditure (in thousands of rupees)	Excess
Original 1,48,32,14,76	1,48,32,14,76	1,81,95,99,47	+33,63,84,71
Supplementary 0			
Amount surrendered during the year			Nil

(i) The expenditure exceeded the appropriation by Rs.33,63,84.71 lakh : the excess requires regularisation.

(ii) Excess occurred mainly under:-

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/ Savings (in lakh)
1	6003 - 110 - Ways and Means Advances from the Reserve Bank of India O:66,25,00.00 R: 2,02.33	66,27,02.33	96,98,12.00	+ 30,71,09.67

Augmentation of provision through re-appropriation was to avail Ways and Means Advances due to curtailment of borrowing space by GOI.

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**Reason for the final excess:** Additional expenditure was the result of availing excess Ways and Means Advance from Reserve Bank of India during the year as the Government of India curtailed borrowing space of the State citing Public Account accruals which was unprecedented.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	6004 - 02 Loans for State/Union Territory Plan Schemes R : 4,74,05.18	4,74,05.18	6,90,86.46	+ 2,16,81.28

Augmentation of provision through reappropriation was to re classify the expenditure under 09-other Loans for States/Union Territory with Legislature Schemes 101 – Block Loans to the Sub Major head '02' for accommodating repayments of Loans disbursed prior to 01.04.2017 as per Correction Slip to LMMH issued by Controller General of Accounts.

Final excess was due to repayment of principal on Externally Aided Projects on back to back basis.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	6003 - 109 Loans from other Institutions O: 39,48.20	39,48.20	1,05,67.12	+ 66,18.92

Excess was due to repayment of Principal amount of HBA made to Federal Bank and Punjab National Bank consequent on transfer of HBA portfolio to Banks and repayment of Principal amount of Loans availed from HUDCO.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	6003 - 111 Special Securities issued to National Small Savings Fund of the Central Government O : 13,09,38.35	13,09,38.35	13,19,16.30	+ 9,77.95

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**Reason for final excess :** The Additional expenditure incurred was for the payment of Principal towards the special securities issued to NSSF during the last quarter of 2018-19 which was received after the formulation of budget proposal to an extent than anticipated. The release from NSSF could not be forecast realistically as it is based on the actual collection. The budget estimate for 2018-19 had been prepared in the last quarter of 2017-18 and therefore the actual receipt for that period could not be reckoned which resulted in excess.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	6004 - 01 Non-Plan Loans R : 1,91.46	1,91.46	1,88.55	- 2.91

Augmentation of provision through reappropriation was to reclassify the expenditure as per Correction Slip to LMMH.

**Reason for final savings:** 6004-01-202-99 NP- All India Service Officers- Re-appropriation was to reclassify the expenditure for accommodating transactions during the financial year 2018-19 as per correction slip to LMMH. Repayment was limited to actual requirements. The budget estimate for 2018-19 had been prepared in the last quarter of 2017-18 and therefore the actual receipt for that period could not be reckoned which resulted in savings.

6004-01-202-99-NP – Modernisation of Police Force – The expenditure incurred was for the payment of principal towards ' Modernisation of Police Force' under the h/a "6004-01-202-99-NP " which actually various and could not be forecasted realistically. The budget estimate for 2018-19 had been prepared in the last quarter of 2017-18 and therefore the actual receipt for that period could not be reckoned which resulted in savings.

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

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1	6004 - 09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 96 Central Assistance – Externally Aided Projects O : 2,29,71.11 R : -2,29,71.11	0.00	0.00	

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Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	6004 -09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 91 State Plan Loans consolidated in terms of recommendations of the 12 <sup>th</sup> Finance Commission. O : 2,08,83.46 R : -2,08,83.46	0.00	0.00	

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	6004 -09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 98 Normal Central Assistance O : 21,74.90 R : -21,74.90	0.00	0.00	

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	6004 -09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 94 Additional Central Assistance for special priority projects O : 4,03.27 R : -4,03.27	0.00	0.00	

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
5	6004 -09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 99 Loans for Accelerated Power Development Programme O : 3,67.18 R : -3,67.18	0.00	0.00	

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
6	6004 -09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 93 Pradhan Manthri's Gramodyog Yojana O : 3,10.66 R : -3,10.66	0.00	0.00	

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
7	6004 -09 Other Loans for States/ Union Territory with Legislature Schemes 101 Block Loans 92 Accelaterated Irrigation Benefit Programme O : 2,01.88 R : -2,01.88	0.00	0.00	

Withdrawal of the entire provision through reappropriation in the seven cases mentioned above (SL.nos.1 to 7) was due to reclassification of budget provision to the Sub Major Head '02' – Loans for State/Union Territory Plan Schemes '101'- Block Loan for accommodating repayments of loans disbursed prior to 01-04-2017, as per the Correction Slip to LMMH issued by the Controller General of Accounts.



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Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
8	6003 - 108 Loans from the National Co-operative Development Corporation O: 75,78.58 R: - 1,98.32	73,80.26	73.80.25	-0.01

Saving was due to loans availed being less than anticipated from National Co-operative Development Corporation.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
9	6004 08 Centrally Sponsored Schemes 202 - Modernisation of Police Force 99 - Police Modernisation of Police Force O : 1,88,19 R : - 1,88,19	0.00	0.00	

Withdrawal of the entire provision through reappropriation was due to reclassification of budget provision to the Sub Major Head -01 Non-Plan Loans-202-Public-Modernisation of Police Force for accommodating repayments of loans disbursed prior to 01.04.2017, as per the correction slip to LMMH, issued by the Controller General of Accounts.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
10	6004 - 09 Other Loans for States/ Union Territory with Legislature Schemes 101 - Block Loans 95 - Additional Central Assistance for Slum Development Scheme O : 85.06 R : -85.06	0.00	0.00	

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Withdrawal of the entire provision through reappropriation was due to reclassification of budget provision to the Sub Major Head – 02-Loans for State/ Union Territory Plan Schemes – 101- Block Loans for accommodating repayments of loans disbursed prior to 01-04-2017, as per the correction slip to LMMH issued by the Controller General of Accounts.

In the circumstances explained above the excess of **Rs.33,63,84.71 lakh** may be recommended for regularisation as per Article 205 of the constitution of India.

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

*Reena*

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

Appropriation Accounts (2019-20) notes on Regularisation of excess over charged appropriation under **Public Debt Repayment** (Capital Section)

Major Heads:-

**6003 - INTERNAL DEBT OF THE STATE  
GOVERNMENT**

**6004 - LOANS AND ADVANCES FROM THE  
CENTRAL GOVERNMENT**

**Capital  
charged**

	Total appropriation	Actual Expenditure (in thousands of rupees)	Excess
Original 1,77,38,76,66	4,36,64,64,96	4,40,01,28,02	<b>+3,36,63,06</b>
Supplementary 2,59,25,88,30			
Amount surrendered during the year			Nil

(i) The expenditure exceeded the appropriation by Rs.3,36,63.06 lakh(actual excess was Rs.3,36,63,05,807/-) ; the excess requires regularisation.

(ii) Excess occurred mainly under:-

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/ Savings (in lakh)
1	6003 - 110 - Ways and Means Advances from the Reserve Bank of India O:90,25,00.00 S : 2,57,60,34.86 R: 2,17,55.03	3,50,02,89.89	3,52,15,35.23	+ 2,12,45.34

Augmentation of provision through re-appropriation was to avail Ways and Means Advances due to curtailment of borrowing space by GOI.

Reason for final excess : Additional expenditure was result of availing Special Drawing Facility from Reserve Bank of India than anticipated during the year as the Government of

India curtailed borrowing space of the state citing Public Account accruals and steep decline in the revenue of the State towards the end of financial year due to Covid-19 outbreak.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	6004 - 02 Loans for State/Union Territory Plan Schemes O : 6,20,34.07 R : -32,46.57	5,87,87.50	7,12,05.37	+ 1,24,17.87

Reason for the anticipated saving : During the financial year 2019-20 re- appropriation for an amount of 32,46.55lakh were made from the 6004-02 on the presumption that the expenditure would be less than the budget allocation.

Final excess was due to repayment of principal on externally aided projects on back to back basis.

(iii) Excess mentioned above was partially offset by saving, mainly under:-

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
1	6004 - 09 Other loans for States/Union Territory with Legislature Schemes 101 -Block loans 96- Central Assistance- Externally Aided Projects O: 1,00,00.00 R : -1,00,00.00	0.00	0.00	0.00

Withdrawal of entire provision through re-appropriation was due to non commencement of repayment of externally Aided Projects during the year.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
2	6003 - 111 Special Securities issued to National Small Savings Fund of the Central Government O : 15,71,73.70 S : 12,71.20 R: -78,07.40	15,06,37.50	15,06,37.50	-

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Saving was registered under other RBI liquidity mismatch bridging facilities due to availing of special drawing facility and Over draft resorted to frequently by the State Government.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
3	6003-108 – Loans from the National Co-operative Development Corporation O : 81,41.66 R : -3,56.23	77,85.43	77,85.42	-0.01

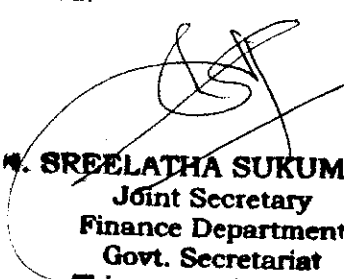
Saving was due to loans availed being less than anticipated from National Co-operative Development Corporation.

Sl No.	Head of Account	Total Appropriation (in lakh)	Actual Appropriation (in lakh)	Excess/Savings (in lakh)
4	6003-105- Loans from National Bank of Agriculture and Rural Development O : 5,81,86.40 R : -1,90.76	5,79,95.64	5,79,95.63	-0.01

Saving was due to loans availed being less than anticipated from NABARD.

In the circumstances explained above the excess of **Rs.3,36,63.06 lakh** may be recommended for regularisation as per Article 205 of the constitution of India.

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

  
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