

**FIFTEENTH KERALA LEGISLATIVE ASSEMBLY**

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

**EIGHTY FOURTH REPORT**  
(Presented on 18<sup>th</sup> September 2025)



**SECRETARIAT OF THE KERALA LEGISLATURE  
THIRUVANANTHAPURAM**

**2025**

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

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

• **EIGHTY FOURTH REPORT**

**on**

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

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# COMMITTEE ON PUBLIC ACCOUNTS

(2023-2026)

## COMPOSITION

### *Chairperson:*

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:*

DR. N. Krishna Kumar, Secretary

Shri Selvarajan P. S., Joint Secretary

Shri Jomy K. Joseph, Deputy Secretary

Smt. Beena O. M., Under Secretary.

## INTRODUCTION

I, the Chairperson, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eighty Fourth Report on Regularisation of Excess Expenditure over Voted Grants/Charged Appropriations as disclosed in the Appropriation Accounts for the years from 2016-17 to 2021-22.

The Committee considered and finalised this Report at the meeting held on 13<sup>th</sup> August, 2025.

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,  
18<sup>th</sup> September, 2025.

SUNNY JOSEPH,  
*Chairperson,*  
*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 2021-22.

2. This Eighty Fourth 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 2021-22.

3. The Forty First Report of the Committee on Public Accounts (2023-2026) presented to the House on 1<sup>st</sup> February, 2024 is the latest Report in this regard. The Committee has taken utmost sincere efforts to clear the volume of pendency in regularisation of excess expenditure and recommends for the regularisation of all cases pertaining to the Appropriation Accounts for the financial years 2016-17 to 2021-22, except those listed in Appendix II.

4. 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.

5. 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

6. The Committee observes that the stipulation of time frame regarding the submission of notes is not seen complied with by the Administrative Departments concerned. Therefore, the Committee directs the Finance Department to issue necessary instructions to the Administrative Departments concerned to strictly adhere to the time limit for submission of notes for regularisation of excess expenditure.

7. 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 recommends that the Administrative Departments should furnish proper estimates at the time of preparation of the Budget and should be watchful in not incurring expenditure exceeding the limit authorised by the Legislature and directs the Finance Department to check the genuineness of the additional requirement of fund and to see whether the same could have been met through supplementary demand.

8. The cases of excess expenditure mentioned in the table below were scrutinised by the Committee in its meeting held on 4-9-2024.

Sl No.	Year	Revenue/ Capital	Name/No. of Grant	Amount(₹)	Department
1	2016-17	R(v)	VII-Stamps and Registration	2,82,62,799	Taxes
2	2016-17	R(v)	XX-Water Supply and Sanitation	42,04,35,584	Water Resources
3	2017-18	R(c)	XXXIV-Forest	1,74,186	Forest and Wild Life

4	2018-19	R(v)	XIX-Family Welfare	39,81,04,066	Health and Family Welfare
5	2018-19	R(c)	XXXIV-Forest	12,77,076	Forest and Wild Life
6	2020-21	R(v)	IV-Elections	54,73,68,933	Election
7	2020-21	R(v)	XV-Public Works	2,68,09,76,651	Public Works
8	2020-21	C(v)	XV-Public Works	1,41,14,31,892	Public Works
9	2020-21	C(v)	XXVII-Co-operation	19,30,15,356	Co-operation
10	2020-21	C(v)	XXXIII-Fisheries	23,12,25,138	Fisheries and Ports
11	2020-21	C(v)	XXXIV-Forest	40,09,008	Forest and Wild Life
12	2021-22	R(v)	XIII-Jails	17,68,50,277	Home
13	2021-22	R(v)	XVI-Pensions & Miscellaneous	1,90,28,07,287	Finance
14	2021-22	C(v)	XXXIV-Forest	19,74,511	Forest and Wild Life

**Conclusion/Recommendation**

9. Subject to the above observations/comments, the excess expenditure over Voted Grants/Charged Appropriations for the years 2016-17 to 2021-22, as detailed in paragraph 8, is recommended for regularisation under Article 205 of the Constitution of India.

Thiruvananthapuram,  
18<sup>th</sup> September, 2025.

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

## APPENDIX I

## SUMMARY OF MAIN CONCLUSIONS / RECOMMENDATIONS

Sl No.	Para No.	Department concerned	Conclusion / Recommendation
1	6	Finance	The Committee observes that the stipulation of time frame regarding the submission of notes is not seen complied with by the Administrative Departments concerned. Therefore, the Committee directs the Finance Department to issue necessary instructions to the Administrative Departments concerned to strictly adhere to the time limit for submission of notes for regularisation of excess expenditure.
2	7	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 recommends that the Administrative Departments should furnish proper estimates at the time of preparation of the Budget and should be watchful in not incurring expenditure exceeding the limit authorised by the Legislature and directs the Finance Department to check the genuineness of the additional requirement of fund and to see whether the same could have been met through supplementary demand.
3	9	Departments concerned	Subject to the above observations/ comments, the excess expenditure over Voted Grants/Charged Appropriations for the years 2016-17 to 2021-22, as detailed in paragraph 8, 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 04-09-2024

Sl No.	Year of Appropriation	Revenue/ Capital	Name/No. of Grant	Amount of Excess	Department
1	2016-17	R(v)	III-Administration of Justice	67,20,391	Home
2	2017-18	C(v)	XIV-Stationery & Printing and Other Administrative Services	9,17,981	Stationery and Printing
3	2017-18	C(v)	XVII-Education, Sports Art and Culture	53,27,39,118	General Education
4	2018-19	C(c)	XVII-Education, Sports, Art and Culture	1,02,66,364	General Education
5	2019-20	R(c)	Debt Charges	2,19,63,71,543	Finance
6	2019-20	R(v)	XXVI-Relief on Account of Natural Calamities	1,09,09,73,058	Revenue-Disaster Management
7	2020-21	R(c)	Debt Charges	7,97,61,15,846	Finance
8	2020-21	C(v)	XVIII-Medical and Public Health	26,58,67,267	Health and Family Welfare
9	2020-21	C(c)	XVIII-Medical and Public Health	5,66,440	Health and Family Welfare
10	2020-21	R(v)	XX-Water Supply and Sanitation	4,46,99,725	Water Resources

11	2020-21	C(v)	XX-Water Supply and Sanitation	1,08,41,12,840	Water Resources
12	2020-21	R(v)	XLI-Transport	74,26,962	Transport
13	2020-21	R(v)	XLII-Tourism	6,17,88,721	Tourism
14	2020-21	C(v)	XLII-Tourism	11,93,30,358	Tourism
15	2021-22	R(v)	VII-Stamps & Registration	4,10,24,501	Taxes
16	2021-22	C(v)	XII-Police	14,80,93,540	Home
17	2021-22	C(v)	XVII-Education, Sports, Art and Culture	15,77,51,580	General Education
18	2021-22	R(v)	XXVIII-Miscellaneous Economic Services	83,29,211	Consumer Affairs
19	2021-22	R(v)	XXXI-Animal Husbandry	24,34,12,712	Animal Husbandry
20	2021-22	R(v)	XL-Ports	44,72,529	Ports
21	2022-23	R(c)	IV-Elections	2,09,53,534	Election
22	2022-23	C(c)	XII-Police	7,99,459	Home
23	2022-23	R(c)	XXV-Welfare of Scheduled Casts, Scheduled Tribes, Other Backward Classes and Minorities	5,06,790	Scheduled Casts & Scheduled Tribes Development.

**APPENDIX III**  
**NOTES FURNISHED BY THE GOVERNMENT**

NOTES FOR REGULARIZATION OF EXCESS/ON SAVINGS  
2016-17  
GOVERNMENT OF KERALA

**TAXES(E) DEPARTMENT**

Appropriation Accounts (2016-17) Regularization of Savings over Voted grants appropriation under Grant No. VII Stamps and Registration (Revenue) Section.

Major Head/Head:  
2030-STAMPS AND REGISTRATION

Revenue	Total appropriation	Actual Expenditure	(+)Excess (-)-Saving
Voted	(in thousands of Rs.)		
Original – Rs.2010781 Supplementary-Rs.0	2,01,07,81	2,03,90,44	+ 2,82,63
Amount surrendered during the year			NIL

According to Appropriation accounts (2016-17), the reason for savings under Grant No. VII are indicated below.

Rupees in lakh

Sl.No	Head of Account	Total Grant	Actual Expenditure	Excess+ (-)-Saving
3.	2030-03—Registration 001-Direction and	5,19,51	5,33,36	(+)13.85

Administration 99-Administration O-4,08.82 R- 1,10.69			
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Reason for Excess:-

In the Appropriation Accounts 2016-17 under the Head of Account "2030-03-001-99-Sub Administration" (NP) the total grant was Rs. 5,19.51 lakhs, Actual expenditure was Rs. 5,33.36 lakhs and Excess was Rs. 13.85 lakhs. Excess occurred in salary components. As per our office figures final Re-appropriation for all excess heads including salary heads and Surrender of savings was done before March 31<sup>st</sup>. But an error occurred in the calculation of salary heads which resulted in excess of Rs.13.85 lakhs.

Savings Occurred mainly under:-  
lakh)

(Rs. In

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess+ (-)Saving
1.	2030-03—Registration 001-Direction and Administration-Sub Registry Offices O- 1,20,30.38 R- -7,50.09	1,12,80.29	1,12,33.49	-46.80

Reason for Savings:-

In the Appropriation Accounts 2016-17 under the Head of Account "2030-03-001-95-Sub-Registry Offices (NP)" the total grant booked was Rs. 1,12,80.29 lakh, Actual expenditure was Rs. 1,12,33.49 lakh and Savings was Rs. 46.80 lakh. After consolidating the figures received from our Sub offices, the balance amount was Surrendered before March 31<sup>st</sup>, but there also some errors crept in calculation of salary components that

588797/2023

resulted savings.

SL. No.	Head	Total Grand	Actual Expenditure	(+) Excess (-) Saving
(Rupees in lakh)				
5.	2030-01-101-99 O-Rs.30.00 R- Rs. 18.32	48.32	48.40	(+)0.08

Reason for Excess :-

Augmentation of provision through re-appropriation was to meet the payment due to India Security Press Nasik towards the cost of judicial stamps.

In the circumstances explained above excess of Rs. 2,82.63 lakh may be recommended for regularization.

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



പ്രദേശ് ഏ.വി.  
പോസ്റ്റ്: 101164  
അവസാനം സെക്ഷൻ  
നികുതി വകുപ്പ്  
ഗവ:സെക്ഷൻ ഓഫ്, തിരുവനന്തപുരം

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

Appropriation Accounts (2016-17 ) notes on Regularisation of Excess/Savings over charged appropriation under Grant No.XX (Revenue section)

**Major Heads**

- 2215 WATER SUPPLY AND SANITATION  
4215 CAPITAL OUT LAY ON WATER SUPPLY AND SANITATION  
6215 LOANS FOR WATER SUPPLY AND SANITATION

**Revenue Charged**

	<b>Total Appropriation</b>	<b>Actual expenditure (in thousands of Rupees)</b>	<b>Excess</b>
Original 8,44,86,69 Supplementary 44,00,00	8,88,86,69	9,30,91,05	+42,04,36
Amount surrendered during the year (31.03.2017)			NIL

**Capital:**

	<b>Total Appropriation</b>	<b>Actual expenditure (in thousands of Rupees)</b>	<b>Savings</b>
Original 5,64,46,00 Supplementary 2	5,64,46,02	2,65,08,33	-2,99,37,69
Amount surrendered during the year (31.03.2017)			2,64,72,30

According to the Appropriation Accounts (2016-17) the reason for Excess/Savings under Debt Charges (Revenue Section) are indicated below.

**D) Excess occurred mainly under**

Sl.No.	Head/Scheme name	Total Grant	Actual Expenditure (in lakhs)	Excess
1	2215-01 Water Supply 190 Assistance to Public Sector and other Undertakings. 94 Replacement of old and unusable pipes	0.00	33,00.00	+33,00.00
2	2215-01 Water Supply 101 Urban Water Supply Scheme 98 Special package for completing ongoing urban water supply schemes.	0.00	27,50.00	+27,50.00
3	2215-01 Water Supply 102 Rural Water Supply Schemes 81 Rural Water Supply Schemes	0.00	15,90.72	15,90.72

**Reasons for Excess**

During the Financial Year 2015-16 Government of Kerala posted the given below amount to E-Lams. In the budget 2016-17 GoK issued new head of accounts for Kerala Water Authority corresponding to the head of accounts in the year 2015-16. As the head of account under which amounts were posted under E-Lams during 2015-16 was not available in the budget of 2016-17 GoK released these amount in the head of account related to 2015-16 financial year by giving additional authorization vide G.O(Rt.)No.5714/2016/fin dated 04.07.2016.

2215-01-101-98 - Rs. 2750,00,000/-  
2215-01-102-81 - Rs. 1590.72,000/-  
2215-01-190-94 - Rs. 3300.00,000/-  
6215-01-190-98 - Rs. 5117,00.000/-

The details of H/A in the financial year 2015-16 and corresponding head of account in the financial year 2016-17 and released amount is given below

No.	head of accounts in the year 2015-16	head of account in the budget for 2016-17	Amount	posted in E-Lams in 2015-16
1.	2215-01-101-98	4215-01-102-97	2750,00,000	84/2016
2.	2215-01-102-81	4215-01-102-97	1590.72,000	122/2016

3.	2215-01-190-94	4215-01-190-97	3300.00,000	126/2016
4.	6215-01-190-98	4215-01-190-96	5117,00.000	110/2016

Item No. 4 was regularised vide G.O(Rt.)No.2990/2017/fin dated 31.03.2017.

The excess in Head of Account 2215-01-101-98 is occurred due to the release of fund in that head instead of H/A 4215 during the financial year 2016-17. Even though the total amount released in major head 2215 and H/A 4215 is with in limit of budget provision mentioned in 4215, there is no balance under major head (2215). Hence there is no excess of release in both the H/As pertaining to Kerala Water Authority.

## II)

Head/Scheme name	Total Grant	Actual Expenditure (in lakhs)	Savings
2215-01 Water Supply	4,68,41.43	4,36,92.86	-31,48.57
190 Assistance to Public Sector and other Undertakings			
99 Grant in aid to the Kerala Water Authority			
O. 4,52,42.50			
R. 15,98.93			

### Reason for Savings

The details of net savings of Rs.3148.57 lakh under the major head 2215-01-190-99 is given below:-

Head of account	Budget	Re-appropriation	Total Grant	Expenditure	(Excess)/ Savings
2215-01-190-99(01)	75.00		75.00	75.00	-
2215-01-190-99(18)	20,000.00	994.72	20,994.72	16450.36	4,544.36
2215-01-190-99(19)-31	14,520.77		14,520.77	14520.77	-
2215-01-190-99(19)-36	10,646.73	604.21	11,250.94	12646.73	(1,395.79)
<b>Total</b>	<b>45,242.50</b>	<b>1,598.93</b>	<b>46841.43</b>	<b>43,692.86</b>	<b>3,148.57</b>

As per GO(Rt)No.274/2017/WRD dated 30-03-2017 and GO(Rt) No. 266/2017/WRD dated 29-03-2017, the State of Kerala released Rs.1800.00 lakh and Rs. 1244.36 lakh as central share respectively. In addition, re-appropriation for an amount of Rs.1500.00 lakh under State share is also accorded vide G.O (Rt) No. 2932/2017/Fin dated 30.03.2017. The above 3 release orders aggregated to Rs.4544.36 lakh. However the ways and means clearance for withdrawal for an amount of Rs 3044.36 lakh (Rs.1800.00 lakh + Rs.1244.36 lakh) and Rs. 1500.00 lakh was sanctioned in subsequent year ( 31.07.2017 & 29.06.2017 respectively). This has resulted in a total savings of Rs. 4544.36 lakh under the H/A 2215-01-190-99(18)

Vide GO(Rt) No. 2047/2017/Fin dated 16-03-2017, the State of Kerala had released Rs.2000.00 lakh by way of additional authorisation. At the time of issue of final re-appropriation order No. GO(Rt) No. 5228/2017/Fin dated 28-06-2017 the state government limited the re-appropriation to Rs. 604.21 lakh under this h/a which resulted in excess expenditure of Rs. 1395.79 lakh ( Rs.2000.00 Lakh - Rs.604.21 Lakh).

Due to the above reasons there is a net savings of Rs.3148.57 lakh ( Rs.4544.36 lakh- Rs. 1395.79 lakh) occurred under the major head 2215-01-190-99 "Water Supply- Assistance to Public Sector and other undertakings-Grant in Aid" to the Kerala Water Authority.

### III)

Head/Scheme name	Total Grant	Actual Expenditure (in lakhs)	Savings
2215-01 Water Supply	10,00.00	6,20.00	-3,80.00
800 Other Expenditure			
64 Scaling up of rain water harvesting and GWR programme through KRWSA.			
O. 10,00.00			

### Reason for Savings

Initially Rs.420 lakh was released from the budget provision for the year 2016-17 for the implementation of the schemes related to 2015-16 (which was sanctioned during March,2016). The Administrative sanction for the year 2016-17 was given on 25/03/2017. The 2<sup>nd</sup> instalment from the budget provision was released on 31.03.2017 amounting to Rs.200 lakh. Thus expenditure could not be incurred during the period for the schemes for the year 2016-17. Pending bills related to the previous year could also not be settled due to the administrative constraints at the field level. As such the total amount of Rs.640 lakhs was sufficient for the year 2016-17. Hence the savings amounting to Rs.380 lakhs.

IV)

Head/Scheme name	Total Grant	Actual Expenditure (in lakhs)	Savings
4215-01 Water Supply	60,00.00	32,50.00	-27,50.00
101 Urban Water Supply Scheme			
97 Rehabilitation/Improvement works of Urban Water Supply Scheme			
O. 60,00.00			

**Reason for Savings**

The State of Kerala released Rs.3250.00 lakh against budget provision of Rs.6000.00 lakh under the h/a 4215-01-101-97 (P) during the year 2016-17. The balance amount under this budget head was released through the h/a 2215-01-101-98. This has resulted savings under the head of account 4215-01-101-97

V)


Head/Scheme name	Total Grant	Actual Expenditure (in lakhs)	Savings
4215-01 Water Supply	16,15.39	9,00.00	-7,15.39
800 Other Expenditure			
93 Project under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
O. 20,00.00			
R. -3,84.61			

**Reason for Savings**

As per GO(Rt) No. 270/2017/WRD dated 30-03-2017 the State government released Rs. 715.39 lakh under the h/a 4215-01-800-93 (NP). The ways and means clearance for withdrawal for an amount of Rs. 715.39 lakh was issued on 28/06/2017 which has resulted savings under the head of account 4215-01-800-93 (NP).

In the Circumstances explained above excess/savings 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.

  
**G. SURUMARAN NAIR**  
 Joint Secretary to Govt.  
 Water Resources Dept.  
 Govt. Secretariat, Thiruvananthapuram

## NOTE FOR REGULARIZATION OF EXCESS

Government of Kerala  
Kerala Forest Department

Appropriation accounts (2017-18) Regularization of (Excess/Savings) over (Voted grant / Charged appropriation under Grant No.XXXIV (Revenue / Capital Section).

## Major Heads

2406-01-001-99 Office of the Chief Conservator (34) Other Charges (3) Other Items  
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Capital / Revenue : Revenue

Voted / Charged : Charged

	Total grant / appropriation	Actual Expenditure	Excess + / Savings -
(In thousands of rupees)			
Original	500	674	+174
Supplementary			
Amount surrendered during the year (31 <sup>st</sup> March 2018)			

According to the Appropriation Accounts (2017-18) the reasons for Excess / Savings under grant No.XXXIV are indicated below

Excess / Savings occurred mainly under

Rupees in lakhs

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess / Savings
1	2406-01-001-99 Office of the Chief Conservator (34) Other Charges (3) Other Items	5.00	6.74	+1.74

## Reason for Excess / Savings

The additional amount for satisfying various court decrees. No savings available under charged budget in the year 2017-18.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess / Savings
2	Nil	Nil	Nil	Nil

Reason for Excess / Savings :

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\* In the circumstances explained above the excess of Rs.1,74,186/- 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.

20/11/2025

**JAYARAM KUMAR R.**  
Joint Secretary to Govt. of Kerala  
Forests and Wildlife Dept.  
Secretariat, Thiruvananthapuram  
Phone : 0471 2518285  
Pen No : 101092

**NOTES FOR REGULARIZATION OF EXCESS/ SAVINGS****GOVERNMENT OF KERALA****HEALTH & FAMILY WELFARE (FW) DEPARTMENT**

**Appropriation accounts 2018-19. Regularization of Rs.398104 Over Rs.52,79,701 (Voted Grant) Under Grant No.XIX-Family Welfare- Section.**

Major Heads : 2211-Family welfare Plan and non plan

Capital/ Revenue : Revenue

Voted/ Charged : Voted

Total grant for appropriation	Actual Expenditure	Excess ((+)/ Savings (-)
	(in thousands of Rupees)	

Original: 52,79,701

Supplementary: 0	52,79,701	5,67,78,05	+39,81,04
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Amount Surrendered during the year (March 2019) 89

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 (in lakh)	Actual Expenditure	Excess/ Savings
1	2211-00-101-95 (P) Rural Family Welfare Services sub centres (CSS-60:40)	33166.05	37389.99	+4223.94

O.3,00,00.00			
R.31,66.05			

**Reason for Excess/ Savings :-** Excess expenditure incurred due to payment of pay, allowances and arrears which resulted in expenditure not anticipated in the budget estimate.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
2	2211-101-96 (NP) Rural Family Welfare Centres and post partum centres (Block PHCs) (CSS-60:40)  O.1,18,81.33 R.(-) 20,86.19	9795.14	9668.30	(-) 126.84

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
3	2211-00-800- 93(NP) other Expenditure grant-in-aid. (CSS-60:40) O. 2,43.00 R. (-) 2,43.00	00	00	00

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
4	2211-00-001-96 (P) Direction and Administration State level Organisation (CSS 60:40) O. 8,15.00 R. (-) 1,77.98	637.02	626.89	(-) 10.13

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
5	2211-00-003-96 (P) Maintenance and Strengthening of Health and Family Welfare Training Centres (CSS-60:40) O.4,05.00 R. (-) 1,27.81	277.19	274.46	(-) 2.73

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
6	2211-00-200-94 (NP)	3578.02	3539.80	(-) 38.22

Post Partum Centres Sub/ Division and Taluk Level Hospitals O. 36,53.19 R. (-) 75.17			
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**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
7	2211-00-104-92 (P) Health Transport Organisation - (CSS - 60:40) O. 1,85.00 R. (-) 1,11.69	73.31	72.24	-1.07

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Excess/ Savings
8	2211-00-109-98 (P) Reproductive Child Health Programme (60:40) O. 2,15.00 R. (-) 96.21	118.79	118.6	-0.19

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Savings
9	2211-00-104-95 (P) Maintenance and supply of Vehicles to PH Centres (60:40) O.75.00 R.(-) 67.90	7.10	7.09	(-) 0.01

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in lakh)	Actual Expenditure	Savings
10	2211-00-200-91 (P) Maintenance of Beds and static sterilization units (CSS - 60:40) O.2,10.00 R. (-) 53.86	156.14	154.12	(-)2.02

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

Sl. No	Head of Account	Total Grant (in Thousand)	Actual Expenditure	Savings
11	2211-00-104-93 (P) Maintenance and supply of Vehicles to Regional Family Welfare Centers	3.94	3.93	(-) 0.01

1/5856106/2023

(CSS - 60:40)				
O. 50.00				
R. (-) 46.06				

**Reason for Excess/ Savings :-** Expenditure was less than anticipated.

In the circumstances explains above the excess of Rs.39,81.04 lakh 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 inclusion in the final copies are duly incorporated.

SUBHASH.R  
 PEN: 101728  
 Additional Secretary to Govt.  
 Health & Family Welfare Department  
 Government Secretariat, Thiruvananthapuram

## NOTE FOR REGULARIZATION OF EXCESS

Government of Kerala  
Kerala Forest Department

Appropriation accounts (2018-19) Regularization of (Excess/Savings) over (Voted grant / Charged appropriation under Grant No.XXXIV (Revenue / Capital Section).

Major Heads

2406-01-001-99 Office of the Chief Conservator (34) Other Charges (3) Other Items

Capital / Revenue : Revenue  
Voted / Charged : Charged

	Total grant / appropriation	Actual Expenditure	Excess + / Savings -
(In thousands of rupees)			
Original	1	1278	+1277
Supplementary			
Amount surrendered during the year			

According to the Appropriation Accounts (2018-19) the reasons for Excess / Savings under grant No.XXXIV are indicated below

Excess / Savings occurred mainly under

Rupees in lakhs

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess / Savings
1	2406-01-001-99 Office of the Chief Conservator (34) Other Charges (3) Other Items	0.01	12.78	+12.77

Reason for Excess / Savings

The additional amount for satisfying various court decrees. No savings available under charged budget in the year 2018-19.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess / Savings
2	Nil	Nil	Nil	Nil

Reason for Excess / Savings :

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.....  
.....

\* In the circumstances explained above the excess of Rs.1277076/- 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.

*RJK*  
*15/8/22*

**JAYARAM KUMAR R.**  
Joint Secretary to Govt. of Kerala  
Forests and Wildlife Dept.  
Secretariat, Thiruvananthapuram  
Phone : 0471 2516285  
Pen No : 101092

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

Appropriation Accounts (2020 - 21) Regularisation of excess over Voted granted (Voted grants) under Grant No. IV - Election. (Revenue).

Major Head/Heads :-

2015 - Election

Revenue  
Voted

		Total Appropriation	Actual Expenditure (in thousands)	Excess +
Original	1,09,41,95			
Supplementary	1,72,82,72	2,82,24,67	3,36,98,36	54,73,69

Amount surrendered during the year (31<sup>st</sup> March 2021) 10,92,15

According to the Appropriation Accounts (2020 - 2021) the reasons for Excess under the Grant No IV - Election are indicated below.

Excess / Savings occurred mainly under :-

(Rs. in lakhs)

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-106-99			
1	O - 0.05 S - 16,63.96 R - 26,57.96	43,21.97	94,68.55	(+) 51,46.58

Reason for Excess:- Augmentation of provision through reappropriation was to meet urgent requirement in connection with General Election to Kerala Legislative Assembly 2021 and Malappuram Lok Sabha Bye-election. Hence the excess expenditure.

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-104-99			
2	O - 0.04 S - R - (-) 5,56.73	5,56.77	5,56.76	(-) 0.01

Reason for Excess / Savings :- Augmentation of provision through reappropriation was to meet the urgent needs related to the General Election to Kerala Legislative Assembly 2021 and remuneration of Polling officials appointed for the General Election to Legislative Assembly constituencies Kerala 2021 and Bye-election to Malappuram Lok Sabha.

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-103-99			
3	O - 40,16.68 S - 6,58.46 R - (-) 5,37.69	41,37.45	44,42.64	(+) 3.05.19

Reason for Excess / Savings :- Anticipated saving was mainly due to deferment of one month salary to the next financial year in the wake of spread over of Covid-19 Pandemic and less claims on Surrender of Earned Leave, Medical Reimbursement, Tour Allowance and Office expenses. Anticipatory excess was mainly to meet the preparatory works in connection with General Election to Kerala Legislative Assembly 2021.

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-102-99			
4	O - 9,31.55 S - R - (-) 1,60.09	7,71.46	7,50.34	(-) 21.12

Reason for Excess / Savings :- Out of the anticipated saving of Rs.160.09 Lakh, saving of 21.12 was mainly due to deferment of one month salary to the next financial year in the wake of spread over of Covid-19 Pandemic and less claims on Surrender of Earned Leave, Medical Reimbursement, Tour Allowance and Office expenses.

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-108-99			
5	O - 1,80.00 S - R - (-) 1,79.11	0.89	0.88	(-) 0.01

Reason for Excess / Savings :- Out of the anticipated saving was mainly due to the part payment of EPIC Printing Charges to KELTRON. Only part Bill was received from KELTRON during the financial year.

Sl. No.	Head of Account	Modified Appropriation	Actual Expense	Excess / Saving
	2015-00-105-99			
6	O - 3,70.00 S - 9,60.30 R - (-)1,85.99	11,44.31	11,85.91	(+) 41.60

Reason for Excess / Savings :- Augmentation of provision through reappropriation was to settling the pending Bills and disbursement of Honorarium in connection with Lok Sabha Election, 2019.

\* In the circumstances explained above the excess of Rs.54,73,68,933/- 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.

2019-20-00-105

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

Appropriation Accounts (2020-21) Regularization of Excess/ Voted Grants /under Grant No. XV ( Revenue) Section.

Major/Heads:

2059 PUBLIC WORKS

3054 ROADS & BRIDGES

4059 CAPITAL OUTLAY ON PUBLIC WORKS

5054 CAPITAL OUTLAY ON ROADS AND BRIDGES

Revenue-Voted

		Total grant for appropriation	Actual Expenditure (in thousands of Rupees)	Excess (+) / Savings (-)
Original	35,48,18,48			
Supplementary	0	35,48,18,48	38,16,28,24	(+)2,68,09,76
<i>Amount Surrendered during the year (March 2021)</i>				5,23

Notes and Comments

Revenue:

Voted-

(i) Expenditure exceeded the grant by ₹2,68,09.76 lakh (actual excess was ₹2,68,09,76,651); the excess requires regularisation

(ii) Excess occurred mainly under :-

Sl. No.	Head of Account	( in Lakh of Rupees)		Excess + / Savings -
		Modified Appropriation	Actual Expenditure	
1)	3054 - 03 State Highways			
	337 Road Works			
	96 Food Damage Repairs			
	Q. 50,00.00			
	R. 3,66,60.14	4,16,60.14	4,16,60.14	

***Reason for Excess / Savings:- Augmentation of provision through reappropriation was mainly to clear the pending bills of contractors.***

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
	797 Transfer to Reserve Funds and Deposit Accounts			

38 Transfer to the Deposit Head  
'Subvention from Central Road  
Funds'

0.00 2,73,99.00 (+)2,73,99.00

**Reason for Excess / Savings:-** Excess was due to booking of expenditure, against the Subvention from Central Road Fund received from Government of India, to the appropriate final head.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
3)	3054 - 03 State Highways			
	337 Road Works			
	97 Special Repairs to Communications			
	O. 35,00.00			
	R. 22,32.13	57,32.13	57,17.26	(-)14.87

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was to clear the pending bills of contractors. Expenditure was less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
4)	3054 - 80 General			
	107 Railway Safety Works			
	97 Manning of Unmanned Level Crossing			
	O. 2,35.80	9,82.70	9,82.70	
	R. 7,46.90			

**Reason for Excess / Savings:-** Augmentation of provision through re appropriation was to settle the claims due to Railway towards level cross maintenance charges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
5)	3054 - 03 State Highways			
	337 Road Works			
	95 Works in Connection with Visit of VIPs and Republic/ Independence Day Celebrations			
	O. 5,00.00	11,28.79	11,28.78	(-)0.01
	R. 6,28.79			

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was to clear the pending bills of contractors. Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
6)	3054 - 04 District and Other Roads			
	198 Assistance to Village Panchayats			
	39 One Time Assistance for Maintenance of Rural Roads			
	O. 0.01	6,07.63	6,07.62	(-)0.01
	R. 6,07.62			

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was to clear the pending bills of one time maintenance of village roads and other District roads. Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7)	3054 - 80 General			
	004 Research and Development			
	96 Feasibility Study for New Schemes/Project			
	O. 2,80.00	3,59.82	3,59.81	(-)0.01
	R. 79.82			

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was to clear pending bills for various investigation works under Public Works Divisions. Expenditure less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8)	3054 - 04 District and Other Roads			
	196 Assistance to District Panchayats			
	39 One Time Assistance for Maintenance of Rural Roads			
	O. 0.01	74.57	74.57	
	R. 74.56			

**Reason for Excess / Savings:-** Augmentation of provision through reappropriation was to clear the pending bills of one time maintenance of Village roads and other District roads.

(iii) 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			
	198 Assistance to Grama Panchayats			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O. 12,07,76.31	11,25,97.90	11,25,61.39	(-)36.51
	R. (-)81,78.41			

**Reason for Excess / Savings:-** Expenditure is less than anticipated or no expenditure is incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
2)	3054 - 03 State Highways			
	337 Road Works			
	98 Renewals of Communication			
	O. 1,20,00.00	49,13.54	49,11.41	(-)2.13
	R. (-)70,86.46			

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

<b>Sl. No</b>	<b>Head of Account</b>	<b>Modified Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess + / Savings -</b>
3)	3054 - 80 General			
	196 Assistance to District Panchayats			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O. 4,87,35.02			
	R. (-)55,49.99	4,31,85.03	4,31,84.94	(-)0.09

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

***Reasons for the final saving have not been intimated (July 2021)***

<b>Sl. No.</b>	<b>Head of Account</b>	<b>Modified Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess + / Savings -</b>
4)	3054 - 80 General			
	001 Direction and Administration			
	97 Execution			
	O. 1,84,18.60			
	R. (-)22,69.74	1,61,48.86	1,59,53.98	(-)1,94.88

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

<b>Sl. No.</b>	<b>Head of Account</b>	<b>Modified Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess + / Savings -</b>
5)	2059 - 80 General			
	001 Direction and Administration			
	97 Execution			
	O. 1,58,59.70			
	R. (-)22,03.09	1,36,56.61	1,34,20.29	(-)2,36.32

***Reason for Excess / Savings:- Less number of claims. Hence the savings.***

<b>Sl. No.</b>	<b>Head of Account</b>	<b>Modified Appropriation</b>	<b>Actual Expenditure</b>	<b>Excess + / Savings -</b>
6)	3054 - 03 State Highways			
	337 Road Works			
	93 Sabarimala Works			
	O. 60,00.00			
	R. (-)22,88.57	37,11.43	37,11.43	

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

<b>Sl. No.</b>	<b>Head of Account</b>	<b>Modified</b>	<b>Actual</b>	<b>Excess + /</b>
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		<i>Appropriation</i>	<i>Expenditure</i>	<i>Savings -</i>
7)	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	93 Basic Amenities to Public			
	O. 22,05.00			
	R. (-)22,05.00	0.00	0.00	

***Reason for Excess / Savings:- No expenditure incurred. Hence the savings.***

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
8)	3054 - 80 General			
	192 Assistance to Municipalities			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O. 2,14,92.87	1,93,86.64	1,93,86.63	(-)0.01
	R. (-)21,06.23			

***Reason for Excess / Savings:- Expenditure is less than 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>
9)	3054 - 01 National Highways			
	001 Direction and Administration			
	98 Supervision and Execution			
	O. 52,69.90			
	R. (-)13,68.02	39,01.88	38,57.78	(-)44.10

***Reason for Excess/Savings:- Expenditure is less than 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>
10)	3054 - 03 State Highways			
	337 Road works			
	99 Ordinary Repairs			
	O. 2,45,00.00			
	R. (-)8,67.30	2,36,32.70	2,36,32.27	(-)0.43

***Reason for Excess/Savings:- Expenditure is less than 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)	2059 - 80 General			
	053 Maintenance and Repairs			
	99 Maintenance and Repairs of Buildings			
	O. 17,96.50	9,75.05	9,72.11	(-)2.94
	R. (-)8,21.45			

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12)	3054 - 80 General Assistance to Municipal Corporations			
	191			
	38 Maintenance of Road Assets as per Fifth SFC Recommendation			
	O.	1,50,63.55		
	R.	(-)7,88.55	1,42,67.34	(-)7.66
<b>Reason for Excess / Savings:</b> Expenditure is less than anticipated. Hence the savings.				

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13)	3054 - 03 State Highways			
	337 Road Works			
	94 Maintenance of Roads within the City Units			
	O.	7,50.00	84.70	(-)0.01
	R.	(-)6,65.29		
<b>Reason for Excess / Savings:</b> Expenditure is less than anticipated. Hence the savings.				

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14)	3054 - 80 General			
	800 Other Expenditure			
	95 Road Safety Works			
	O.	9,70.00		
	R.	(-)6,24.39	3,45.61	3,45.61
<b>Reason for Excess / Savings:</b> Plan activities could not be carried out as anticipated. Hence the savings.				

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15)	2059 - 01 Office Buildings			
	051 Construction			
	82 Modernisation of Revenue Offices			
	O.	6,20.00	0.00	0.00
	R.	(-) 6,20.00		
<b>Reason for Excess / Savings:-</b> No expenditure incurred. Hence the savings.				

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16)	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	97 Maintenance of other Government Buildings in Thiruvananthapuram City			

O.	14,00.00				
R.	(-)5,04.76				
		8,95.24	8,95.23		(-)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 -
17)	2059 - 80 General			
	001 Direction and Administration			
	99 Direction			
	O.	15,31.96		
	R.	(-)4,50.30		
		10,81.66	10,71.28	(-)10.38

**Reason for Excess / Savings:-** Augmentation of provision for reappropriation was for the payment of third installment to NICS I for the work 'Development and Implementation of Price Software (Phase III). Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18)	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	99 Maintenance and Repairs of other Buildings			
	O.	46,68.94		
	R.	(-)4,05.53		
		42,63.41	42,63.10	(-)0.31

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was mainly to clear water bill arrears of various NGO quarters in Calicut district and to supply furniture to the PWD rest house, Ottappalam, Palakkad district. Expenditure is less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19)	2059 - 01 Office Buildings			
	051 Construction			
	81 Basic Amenities in Village Offices			
	O.	4,00.00		
	R.	(-)4,00.00		
		0.00	0.00	

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
20)	3054 - 80 General			
	004 Research and Development			
	92 Establishment of Quality Control and Upgradation of KHRI as Quality Control Unit			
	O.	5,50.00		

R. (-)2,63.42 2,86.58 2,86.57 (-)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 -
21)	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	97 Maintenance of Government Office Buildings in Trivandrum City			
	O. 3,60.00			
	R. (-)1,62.10	1,97.90	1,97.89	(-)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 -
22)	2059 - 80 General			
	001 Direction and Administration			
	98 Supervision			
	O. 7,82.68			
	R. (-)1,37.56	6,45.12	6,38.92	(-)6.20

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
23)	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	95 Maintenance and Repairs (Civil and Electrical) of the Legislative Complex			
	O. 3,00.00			
	R. (-)1,15.49	1,84.51	1,84.51	

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
24)	3054 - 80 General			
	800 Other Expenditure			
	94 Other Items			
	O. 3,25.00			
	R. (-)1,14.78	2,10.22	2,10.09	(-)0.13

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
25)	3054 - 80 General			
	004 Research and Development			
	98 Public Works Design			

Investigation Quality Control  
and Research Board

O.	9,22.76			
R.	(-)1,02.92	8,19.84	8,11.66	(-)8.18

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
26)	3054 - 80 General			
	001 Direction and Administration			
	98 Supervision			
	O.	8,50.01		
	R.	(-)1,00.33	7,49.68	7,42.70
				(-)6.98

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
27)	3054 - 03 State Highways			
	102 Bridges			
	99 Ordinary Repairs			
	O.	1,00.00		
	R.	(-)91.06	8.94	8.93
				(-)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 -
28)	3054 - 01 National Highways			
	800 Other Expenditure			
	96 Investigation and Planning Works			
	O.	78.60		
	R.	(-)78.60	0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
29)	2059 - 60 Other Buildings			
	051 Construction			
	83 Kerala House, New Delhi			
	O.	1,80.00		
	R.	(-)76.07	1,03.93	1,03.93

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
30)	2059 - 80 General			
	053 Maintenance and Repairs			
	96 Maintenance of Government			

## Building in Trivandrum City

O.	80.00			
R.	(-)72.54	7.46	7.45	(-)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 -
31)	3054 - 80 General			
	004 Research and Development			
	99 Kerala Highway Research Institute			
O.	3,15.43			
R.	(-)69.00	2,46.43	2,43.76	(-)2.67

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
32)	3054 - 80 General			
	004 Research and Development			
	93 E-Governance in Public Works Department			
O.	60.00			
R.	(-)50.40	9.60	9.60	

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
33)	2059 - 60 Other Buildings			
	053 Maintenance and Repairs			
	96 Maintenance and Repairs of Buildings constructed under Family Welfare Programme			
O.	1,00.00			
R.	(-)50.08	49.92	49.91	(-)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 -
34)	3054 - 03 State Highways			
	102 Bridges			
	98 Flood Damage Repairs			
O.	40.00			
R.	(-)29.85	10.15	10.15	

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
35)	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	96 Maintenance and Repairs (Civil and Electrical) of Secretariat			
	O.	2,00.00		
	R.	(-)27.34	1,72.66	1,72.66

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
36)	2059 - 60 Other Buildings			
	051 Construction			
	98 Administration of Justice			
	O.	2,52.00		
	R.	(-)26.04	2,25.96	2,25.96

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
37)	2059 - 60 Other Buildings			
	051 Construction			
	89 Police			
	O.	22.50		
	R.	(-)22.50	0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
38)	2059 - 01 Office Buildings			
	053 Maintenance and Repairs			
	94 Electronic Maintenance			
	O.	1,50.00		
	R.	(-)20.93	1,29.07	1,29.07

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

In the circumstances explained above the excess of Rs.26,80,976,000 ( Two hundred and Sixty eight crores nine lakhs seventy six thousand only) may be recommended for regularisation as per Article 205 of the Constitution of India

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

*[Signature]*

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

Appropriation Accounts (2020-21) Regularization of excess / Voted Grants /under Grant No.  
 XV ( Capital) Section.

Major/ Heads:

2059 PUBLIC WORKS

3054 ROADS & BRIDGES

4059 CAPITAL OUTLAY ON PUBLIC WORKS

5054 CAPITAL OUTLAY ON ROADS AND BRIDGES

Capital:

Voted-

		Total grant for appropriation	Actual Expenditure (in thousands of Rupees)	Excess (+) / Savings (-)
Original	20,17,67,66			
Supplementary	7,95,64,75	28,13,32,41	29,54,46,73	(+),41,14,32
<i>Amount surrendered during the year (March 2021)</i>				<i>Nil</i>

(viii) Saving occurred mainly under:-

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. 45,29.28			
	S. 5,49,84.49			
	R. 84,58.22	6,79,71.99	8,60,26.39	(+),1,80,54.40

*Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear pending bills of contractors under Public Works Department and towards land acquisition charges of various road works.*

*Final excess was due to insufficient funds.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
2)	5054 - 80 General			
	001 Direction and Administration			
	99 Establishment Charges Transferred on Percentage Basis from '3054-Roads and			

	Bridges'				
O.	98,49.92	98,49.92	2,99,88.86	(+)	2,01,38.94

**Reason for Excess / Savings:** Excess was due to transfer of establishment charges on percentage basis from '3054-Roads and Bridges'.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
3)	5054 - 05 Roads of Interstate or Economic Importance			
	337 Road Works			
	97 Central Road Fund (Roads)			
	O. 60,00.00			
	S. 1,64,30.26			
	R. 1,37,68.57	3,61,98.83	3,61,98.82	(-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was mainly for payment of bills for various CRF works.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
4)	5054 - 04 District and Other Roads			
	337 Road Works			
	89 Sabarimala Road Project			
	O. 11,79.00			
	R. 1,13,63.25	1,25,42.25	1,25,42.25	

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was for clearing the pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
5)	5054 - 80 General			
	337 Road Works			
	88 Reconstruction of Damaged Roads/Bridges in Flood Affected areas			
	R. 88,60.44	88,60.44	88,60.43	(-)0.01

**Reason for Excess / Savings:** Funds provided through reappropriation was mainly for clearing the pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
6)	5054 - 04 District and Other Roads			
	337 Road Works			
	94 Works having NABARD Assistance - Construction and Improvement of Roads			
	O. 1,25,14.67			
	R. 86,45.02	2,11,59.69	2,10,14.31	(-)1,45.38

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was mainly for clearing the Letter of Credits in connection with various works. Expenditure was less than

anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7)	5054 - 04 District and Other Roads			
	101 Bridge Works			
	99 Major District Roads – Bridges and Culverts			
	O.	45,56.44		
	R.	64,64.16	1,10,20.60	1,10,20.59 (-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was mainly for settling pending bills of contractors in connection with various works and towards contingency charges of land acquisition.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8)	5054 - 80 General			
	800 Other Expenditure			
	68 Implementation of P.P.P (Annuity) Road Maintenance			
	O.	46,26.39		
	R.	54,47.35	1,00,73.74	93,17.99 (-)7,55.75

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was towards payment of 5<sup>th</sup>, 6<sup>th</sup> and 7<sup>th</sup> semi annuity to the concessionaire of package A and B.

Final saving was due to resumption of fund from the PSTSB Account under Public Account to the Consolidated Fund in March 2021.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
9)	5054 - 03 State Highways			
	337 Road Works			
	98 Developments and Improvements			
	O.	42,70.00		
	R.	29,78.58	72,48.58	72,47.64 (-)0.94

**Reason for Excess / Savings:** Augmentation of provision through re-appropriation was for clearing pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
10)	5054 - 01 National Highways			
	337 Road Works			
	95 NH Bye Passes Kollam and Alappuzha (Cost Sharing Basis with GOI)			
	O.	0.82		
	R.	22,40.18	22,41.00	22,40.99 (-)0.01

**Reason for Excess / Savings:** Augmentation of provision through re-appropriation was for clearing pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
11)	5054 - 04 District and Other Roads			
	337 Road Works			
	97 Other District Roads - Developments and Improvements - 16 Major Works			
	R.	16,67.83	16,67.83	

**Reason for Excess / Savings:** Augmentation of provision through re-appropriation was for clearing pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12)	4059 - 01 Office Buildings			
	051 Construction			
	86 Public Works (Civil Works)			
	O.	27,48.74		
	R.	14,89.97	42,38.71	42,38.71

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was to clear the pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13)	5054 - 80 General			
	052 Machinery and Equipments			
	99 Tools and Plants Charges Transferred on Percentage Basis from '3054 Roads and Bridges'			
	O.	6,89.49	20,99.22	(+)14,09.73

**Reason for Excess / Savings:** Excess was due to transfer of establishment charges on percentage basis from '3054 Roads and Bridges'.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14)	4059 - 80 General			
	001 Direction and Administration			
	99 Establishment Charges Transferred on Percentage Basis from '2059-Public Works'			
	O.	7,42.66		
	R.	10,31.70	17,74.36	19,87.76

**Reason for Excess / Savings:** Excess was due to transfer of establishment charges on percentage

basis from '2059-Public Works'.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15)	5054 - 04 District and Other Roads			
	337 Road Works			
	98 Other District Roads - New Construction			
	R.	11,50.31	10,63.39	(-)86.92

**Reason for Excess / Savings:** Funds provided through reappropriation was to clear pending bills of contractors. Expenditure was less than anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16)	4059 - 60 Other Buildings			
	051 Construction			
	71 Modernisation of Prisons			
	O.	2,80.00		
	R.	6,47.52	9,27.52	

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was to clear pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17)	4059 - 01 Office Buildings			
	051 Construction			
	97 Elections			
	O.	60.00		
	R.	6,18.28	6,78.28	(-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was mainly to clear pending bills of contractors for various works.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18)	5054 - 04 District and Other Roads			
	101 Bridge Works			
	94 Payment of Compensation for Land Acquisition (Bridges)			
	O.	5,00.00		
	R.	5,94.06	10,94.06	

**Reason for Excess / Savings:** Augmentation of provision was to make payment of compensation for acquisition of land in connection with the construction of railway over bridge at Karamana in Thiruvananthapuram.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19)	4059 - 60 Other Buildings			
	051 Construction			

72 Projects under Legislative  
Assembly Constituency Asset  
Development Scheme(LAC  
ADS)

O.	20,00.00			
R.	5,19.69	25,19.69	25,19.68	(-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was to compensate the amount used for clearing the bills kept in treasury queue during 2019-20 and to clear pending bills relating to LAC ADS works.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
20)	5054 - 05 Roads of Interstate or Economic Importance			
	101 Bridges			
	99 Central Road Fund (Bridges)			
	O.	3,20.00		
	R.	5,01.39	8,21.39	8,21.38
				(-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was for settling pending bills of various CRF works.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
21)	5054 - 80 General			
	800 Other Expenditure			
	71 Construction of Seaport - Airport Road at Kochi			
	R.	3,97.11	3,97.11	3,97.11

**Reason for Excess / Savings:** Funds provided through reappropriation was to clear pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
22)	5054 - 80 General			
	800 Other Expenditure			
	73 Land Acquisition for New Railway Overbridges			
	R.	3,75.16	3,75.16	3,75.15
				(-)0.01

**Reason for Excess / Savings:** Augmentation of provision reappropriation was to meet the land acquisition charges of railway over bridges.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/- Savings -
23)	4059 - 01 Office Buildings			
	051 Construction			
	99 State Legislature			
	O.	8.00		
	R.	3,55.41	3,63.41	3,63.40
				(-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was to clear

*pending bills of contractors.*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
24)	4059 - 01 Office Buildings			
	051 Construction			
	75 State Goods and Services Department			
	O. 55.00	3,97.10	3,97.10	
	R. 3,42.10			

*Reason for Excess / Savings: Augmentation of provision through reappropriation was towards acquiring land for construction of Commercial Taxes Complex at Kannur.*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
25)	4059 - 01 Office Buildings			
	051 Construction			
	94 State Excise			
	O. 2,00.00			
	R. 3,09.88	5,09.88	5,09.87	(-)0.01

*Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear pending bills of contractors.*

<i>Sl. No.</i>	<i>Head of Account</i>	<i>Modified Appropriation</i>	<i>Actual Expenditure</i>	<i>Excess + / Savings -</i>
26)	5054 - 01 National Highways			
	337 Road Works			
	98 Development of Urban Links of National Highways			
	O. 2,00.00			
	R. 2,87.22	4,87.22	4,87.22	

*Reason for Excess / Savings: Augmentation of provision through reappropriation was for payment of bills in connection with various National Highway works.*

<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			
	92 Public Service Commission			
	O. 10.00			
	R. 2,17.99	2,27.99	2,27.98	(-)0.01

*Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear pending bills of contractors.*

<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			
	98 Administration of Justice			
	O. 10.00			

R. 1,74.75 1,84.75 1,84.74 (-)0.01  
Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear pending bills of contractors for various works.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
29)	4059 - 01 Office Buildings			
	051 Construction			
	72 Construction of New Village Offices and Improvement of Old Offices			
	R.	1,71.91	1,71.91	1,71.91

Reason for Excess / Savings: Funds provided through reappropriation was to clear pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
30)	4059 - 80 General			
	051 Construction			
	79 Gender Budgeting			
	O.	2,76.00		
	R.	92.20	3,68.20	3,68.19 (-)0.01

Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
31)	4059 - 80 General			
	052 Machinery and Equipments			
	99 Tools and Plant Charges Transferred on Percentage Basis from '2059-Public Works'			
	O.	52.00		
	R.	72.21	1,24.21	1,39.14 (+)14.93

Reason for Excess / Savings: Excess was due to transfer of Tools and Plant charges on percentage basis from '2059-Public Works'

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
32)	5054 - 04 District and Other Roads			
	337 Road Works			
	92 Hill Highway			
	O.	39.30		
	R.	80.47	1,19.77	1,19.76 (-)0.01

Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear the pending bills of contractors under Public Works (Roads and Bridges) Department for the month of June 2019.

Sl. No.	Head of Account	Modified	Actual	Excess + /
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		Appropriation	Expenditure	Savings -
33)	4059 - 01 Office Buildings			
	051 Construction			
	64 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
	R.	77.09	77.09	77.08
				(-)0.01

*Reason for Excess / Savings: Funds provided through reappropriation was mainly for construction of a new building at Ernakulam boat jetty for the regional office of the State Water Transport Department under the scheme.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
34)	4059 - 01 Office Buildings			
	051 Construction			
	70 Vigilance Department			
	O.	3,00.00		
	R.	69.50	3,69.50	3,69.50

*Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear the pending bills for contractors in respect of the Public Works (Buildings) Department for the period 01-05-2020 to 31-05-2020.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
35)	4059 - 01 Office Buildings			
	051 Construction			
	96 Land Revenue			
	O.	40.00		
	R.	68.66	1,08.66	1,08.66

*Reason for Excess / Savings: Augmentation of provision through reappropriation was to clear pending bills of contractors.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
36)	4059 - 60 Other Buildings			
	051 Construction			
	88 Jails			
	R.	63.59	63.59	63.59

*Reason for Excess / Savings: Funds provided through reappropriation was to clear pending bills of contractors.*

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
37)	5054 - 04 District and Other Roads			
	101 Bridge Works			
	98 Other District Roads- Bridges and Culverts-16 Major Works			
	R.	63.03	63.03	63.03

**Reason for Excess / Savings:** Funds provided through reappropriation was to recoup the funds to the RBDCE, in connection with the work "Construction of the Station Kadavu-Valiya Pazhampilli Thruruthu Bridge across Periyar river in Ernakulam district".

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
38)	4059 - 60 Other Buildings			
	051 Construction			
	83 Raj Bhavan (Civil Works)			
	R. 53.25	53.25	53.25	

**Reason for Excess / Savings:** Funds provided through reappropriation was to clear pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
39)	4059 - 01 Office Buildings			
	051 Construction			
	83 Raj Bhavan (Civil Works)			
	O. 10.00			
	R. 32.11	42.11	42.10	(-)0.01

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was to clear pending bills of contractors.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
40)	5054 - 80 General			
	107 Railway Safety Works			
	97 Land Acquisition for New Railway Overbridge			
	O. 0.01			
	R. 25.26	25.27	25.27	

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was towards contingency charges for starting the preliminary works of the five road over bridges entrusted to the Kerala Rail Development Corporation Limited.

(ix) Excess mentioned above was partly offset by excess, mainly under:-

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
1)	5054 - 80 General			
	800 Other Expenditure			
	66 Additional Public Works			
	O. 5,00,00.00			
	R. (-)5,00,00.00	0.00	0.00	

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
2)	5054 - 03 State Highways			
	337 Road Works			

97	Kerala State Transport Project (World Bank Aided)				
O.	4,00,00.00				
R.	40,00.00	4,40,00.00	1,95,45.92	(-)2,44,54.08	

**Reason for Excess / Savings:** Augmentation of provision through reappropriation was to meet immediate requirements of the KSTP works.

**Final saving was due to resumption of fund from the PSTSB Account under Public account to the Consolidated fund in March 2021.**

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
3)	5054 - 03 State Highways			
	337 Road Works			
	94 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
	O.	1,60,00.00		
	R.	(-)1,16,58.28	43,41.72	43,41.71 (-)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 -
4)	5054 - 04 District and Other Roads			
	101 Bridge Works			
	96 Works having NABARD Assistance - Construction and Improvement of Bridges			
	O.	94,43.49		
	R.	(-)73,04.42	21,39.07	21,39.07

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
5)	5054 - 04 District and Other Roads			
	337 Road Works			
	80 Payment of Compensation for Land Acquisition			
	O.	75,00.00		
	R.	(-)23,66.00	51,34.00	51,33.99 (-)0.01

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
6)	5054 - 03 State Highways			
	101 Bridges			
	98 Projects under Legislative Assembly Constituency Asset			

Development Scheme  
(LAC ADS)

O.	27,00.00		
R.	(-)23,34.31	3,65.69	3,65.69

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
7)	5054 - 04 District and Other Roads			
	337 Road Works			
	79 Construction of Seaport- Airport road at Kochi			
	O.		15,00.00	
	R.	0.00	0.00	
		(-)15,00.00		

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
8)	5054 - 03 State Highways			
	101 Bridges			
	99 Bridges and Culverts			
	O.		34,30.00	
	R.	22,23.91	22,23.90	(-)0.01
		(-)12,06.09		

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
9)	4059 - 01 Office Buildings			
	051 Construction			
	61 Basic Amenities in Village Offices			
	O.		11,23.00	
	R.	0.00	0.00	
		(-)11,23.00		

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure.	Excess + / Savings -
10)	4059 - 01 Office Buildings			
	051 Construction			
	71 Projects under Anti-Recession Stimulus Package-PWD (Buildings)			
	O.		10,00.00	
	R.	3,04.61	3,04.60	(-)0.01
		(-)6,95.39		

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

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
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- 11) 4059 - 60 Other Buildings  
 051 Construction  
 69 Development of Infrastructure  
 Facilities for Judiciary  
 (60% CSS)

O. 37,06.75  
 R. (-)6,64.97      30,41.78      30,41.78

**Reason for Excess / Savings:** Plan activities could not be implemented as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
12)	5054 - 80 General			
	004 Research			
	98 Establishment of Quality Control and Upgradation of KHRI as Quality Control Unit			
	O. 9,50.00			
	R. (-)5,95.93	3,54.07	3,53.86	(-)0.21

**Reason for Excess / Savings:** Plan activities could not be implemented as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
13)	4059 - 01 Office Buildings			
	051 Construction			
	58 Construction of Buildings for Kerala Public Service Commission			
	O. 5,37.00			
	R. (-)5,37.00	0.00	0.00	

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
14)	5054 - 01 National Highways			
	800 Other Expenditure			
	97 Land acquisition charges			
	O. 5,00.00			
	R. (-)5,00.00	0.00	0.00	

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
15)	5054 - 80 General			
	800 Other Expenditure			
	70 Priority Works			
	O. 5,00.00			
	R. (-)5,00.00	0.00	0.00	

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
16)	4059 - 60 Other Buildings			
	051 Construction			
	85 Fire Protection and Control			
	O. 4,50.00			
	R. (-)4,47.50	2.50	2,50	

**Reason for Excess / Savings:** Plan activities could not be implemented as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
17)	4059 - 80 General			
	001 Direction and Administration			
	96 Establishment Charges			
	Transferred on Percentage Basis (60% CSS)			
	O. 7,41.35			
	R. (-)1,33.00	6,08.35	3,65.01	(-)2,43.34

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
18)	4059 - 01 Office Buildings			
	051 Construction			
	59 Construction of Excise Tower at Kasargod, Kozhikode and Malappuram			
	O. 3,65.00			
	R. (-)3,65.00	0.00	0.00	

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
19)	5054 - 80 General			
	107 Railway Safety Works			
	99 Railway Safety Works			
	O. 11,00.00			
	R. (-)5,56.06	5,43.94	7,85.49	(+)2,41.55

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

**Final excess was due to reclassification of expenditure from the head of account '5054-80-800-81'**

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
20)	4059 - 60 Other Buildings			
	051 Construction			

86	Public Works (Civil Works)		
O.	3,00.00		
R.	(-)3,00.00		
		0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
21)	5054 - 01 National Highways			
	337 Road Works			
	99 Construction of Byelanes in Selected Towns along N.H			
	O.	3,30.12		
	R.	(-)2,56.73	73.39	73.38 (-)0.01

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
22)	5054 - 04 District and Other Roads			
	337 Road Works			
	91 Improvement of Roads in the Cities of Thiruvananthapuram Kollam, Kochi, Kozhikode and Thrissur			
	O.	1,96.50		
	R.	(-)1,96.50	0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
23)	4059 - 80 General			
	051 Construction			
	73 Infrastructural Improvement of the Judiciary			
	O.	1,67.00		
	R.	(-)1,67.00	0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess - / Savings -
24)	5054 - 80 General			
	800 Other Expenditure			
	82 e-Governance in Public Works Department			
	O.	2,30.00		
	R.	(-)1,54.70	75.30	67.63 (-)7.67

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
25)	5054 - 80 General			
	800 Other Expenditure			
	69 State Road Improvement Project			
	<b>O.</b>	1,13.18		
	<b>R.</b>	(-)1,13.18	0.00	0.00

Reason for Excess / Savings: No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
26)	4059 - 01 Office Buildings			
	051 Construction			
	85 Fire Protection and Control			
	<b>O.</b>	1,00.00		
	<b>R.</b>	(-)1,00.00	0.00	0.00

Reason for Excess / Savings: No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
27)	4059 - 01 Office Buildings			
	051 Construction			
	82 State Planning Board			
	<b>O.</b>	1,00.00		
	<b>R.</b>	(-)93.45	6.55	6.54 (-)0.01

Reason for Excess / Savings: Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
28)	4059 - 01 Office Buildings			
	051 Construction			
	95 Stamps and Registration			
	<b>O.</b>	1,93.00		
	<b>R.</b>	(-)87.52	1,05.48	1,05.47 (-)0.01

Reason for Excess / Savings: Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
29)	4059 - 01 Office Buildings			
	051 Construction			
	84 Public Health			
	<b>O.</b>	50.00		
	<b>R.</b>	(-)50.00	0.00	0.00

Reason for Excess / Savings: No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess + / Savings -
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30)	4059 - 80 General			
	052 Machinery and Equipments			
	96 Tools and Plant charges			
	Transferred on Percentage			
	Basis (60% CSS)			
	O.	50.00		
	R.	(-)50.00	0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
31)	4059 - 80 General			
	052 Machinery and Equipments			
	96 Tools and Plant Charges			
	Transferred on Percentage			
	Basis (60% CSS)			
	O.	51.90		
	R.	(-)9.32	42.58	25.55
				(-)17.03

**Reason for Excess / Savings:** Plan activities could not be carried out as anticipated. Hence the savings.

Sl. No.	Head of Account	Modified Appropriation	Actual Expenditure	Excess +/ Savings -
32)	5054 - 04 District and Other Roads			
	101 Bridge Works			
	95 Completion of Existing			
	Uncompleted Works -Bridges			
	O.	25.00		
	R.	(-)25.00	0.00	0.00

**Reason for Excess / Savings:** No expenditure incurred. Hence the savings.

In the circumstances explained above the excess of Rs.1,41,14,32,000 ( One hundred forty one crores fourteen lakhs thirty two thousand only) may be recommended for regularisation as per Article 205 of the Constitution of India

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

*[Handwritten signature]*

**NOTES FOR REGULARIZATION OF EXCESS OF GRANT**  
**GOVERNMENT OF KERALA (CO-OPERATION DEPARTMENT)**

**Appropriation of Accounts 2020-21 Regularization of Excess Over Voted Grant  
under Grant No XXVII Capital section**

**MAJOR HEADS**

2425 CO-OPERATION

4425 CAPITAL OUTLAY ON CO-OPERATION

6425 LOANS FOR CO-OPERATION

Total Grant	Actual Expenditure (In Thousands rupees)	Excess(+1) Savings (-1)
1,27,78,00	1,47,08,15	(+ ) 19,30,15

**CAPITAL**

Original 1,17,78,00

Supplementary 10,00,00

Amount surrendered

Nil

According to the Appropriation Accounts (2020-21) the reasons for Excess / Savings under Grant No – XXVII are indicated below.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
1	2425-108-80 O - 10000 S ..... R - (-) 3392.07	6607.93	6607.93	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
2	2425-101-99 O - 11979.84 S ..... R - (-) 2008.06	9971.78	9843.37	(-) 128.41

Reason for Savings :-Due to Covid 19, expenditure is less than anticipated .Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
3	2425-001-98 O - 8508.46 S ..... R - (-) 1160.75	7347.71	7246.98	(-)100.73

Reason for Savings:- Due to Covid 19,expenditure is less than anticipated. Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
4	2425-107-66 O - 1000 S ..... R - (-) 914.25	85.75	85.74	(-) 0.01

Reason for Savings:- Due to Covid 19, amount provided in Budget Estimates could not be utilized in full.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
5	2425-107-80 O - 1700 S ..... R - (-) 657.31	1042.69	1036.54	(-) 6.15

Reason for Savings:-

Due to Covid 19, expenditure is less than anticipated. Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
6	2425-001-99 O - 1188.04 S ..... R - (-) 188.07	999.97	990.72	(-)9.25

Reason for Savings:-

Expenditure is less than anticipated. Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
7	2425-108-36 O - 150 S ..... R - (-) 120.59	29.41	29.4	(-) .01

Reason for Savings :-

Due to Covid 19, expenditure less than anticipated. Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
8	2425-101-92 O - 196.47 S ..... R - (-) 99.39	97.08	95.61	(-) 1.47

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

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
9	2425-108-32 O - 200 S ..... R - (-) 100	100	100	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
10	2425-101-98 O - 210 S ..... R - (-) 89.07	121.11	119.23	(-)1.88

Reason for Savings:-

Due to Covid 19, amount provided in Budget Estimates could not be utilised in full.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
11	2425-003-98 O - 409.22 S ..... R - (-) 72.42	336.8	329.68	(-)7.12

Reason for Savings :-

Due to Covid 19, expenditure is less than anticipated . Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
12	2425-108-67 O - 500 S ..... R - (-) 77.52	422.48	422.48	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
13	2425-003-86 O - 100 S ..... R - (-) 50	50	50	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
14	2425-001-89 O - 227.75 S ..... R - (-) 20.40	207.35	204.59	(-)2.76

Reason for Savings:-

Due to Covid 19, amount provided in Budget Estimates could not be utilised in full.

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
15	2425-107-74 O - 23 S ..... R - (-) 23	Nil	Nil	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
16	2425-108-76 O - 135 S ..... R - (-) 21.97	113.03	112.67	(-) 0.36

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

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
17	2425-108-47 O - 1150 S ..... R - (+)1356.04	2506.04	2506.04	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
18	2425-800-93 O - 400 S ..... R - (+) 500	900	900	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
19	2425-108-30 O - 0 S ..... R - (+) 355	355	355	Nil

(Amount in Lakh)				
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
20	2425-108-33 O - 90 S ..... R - (+) 26.75	116.75	116.74	(-)0.01

Reason for Savings:-For settling pending bills, additional funds had been sanctioned. The funds thus sanctioned had been regularized through final re-appropriation.

(Amount in Lakh)				
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
21	2425-108-37 O - 100 S ..... R - (+) 24.30	124.3	124.3	Nil

Capital (Amount in Lakh)				
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
22	6425-108-19 O - 1634 S ..... R - (+) 904.97	2538.97	4496.25	(+)1957.28

Reason for Excess :-

Additional Authorisation of ₹125000000/- vide G.O.(Rt) No. 5955/2020/Fin dtd. 15.10.2020, Additional Authorisation of ₹125000000/- vide G.O.(Rt) No. 404/2021/Fin dtd. 18.01.2021, Additional Authorisation of ₹36225000/- vide G.O.(Rt) No. 1197/2021/Fin dtd. 11.02.2021. But only ₹ 90495000/- could be regularized through Final re-appropriation 2020-21. Since sufficient savings are not available under the major head 4-6425, excess expenditure of ₹19.573 Crores could not be regularized through final Re-appropriation.

(Amount in Lakh)				
Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
23	4425-108-42 O - 1176 S ..... R - (+) 2000	3176	3174.72	(-) 1.28

Reason for Excess :-

For settling pending bills additional funds had been sanctioned. The funds thus sanctioned had been regularized through final re-appropriation.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
24	6425-108-11 O - 150 S ..... R - (+) 95	245	245	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
25	4425-107-89 O - 1000 S ..... R - (-) 933.19	66.81	57.07	(-)9.74

Reason for Savings

Due to Covid 19, expenditure is less than anticipated. Hence the savings.

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
26	6425-107-72 O - 400 S ..... R - (-) 363.52	36.48	36.48	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
27	6425-108-74 O - 1581 S ..... R - (-) 299.90	1281.1	1281.1	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
28	4425-108-29 O - 100 S ..... R : (-) 100	Nil	Nil	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
29	4425-107-84 O - 200 S ..... R - (-) 100	100	100	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
30	4425-108-26 O - 180 S ..... R - (-) 86.75	93.25	93.25	Nil

(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
31	4425-108-89 O - 50 S ..... R - (-) 50	Nil	Nil	Nil


(Amount in Lakh)

Sl. No.	Head of Account	Total Grant	Actual Expenditure	Excess/Savings
32	4425-108-45 O - 80 S ..... R - (-) 27.51	52.49	51.54	(-) 0.95

Reason for Savings-

Due to COVID 19, amount provided in Budget Estimates could not be utilized in full.

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

  
 Director, Government  
 Corporation Department, Government of Kerala  
 Corporation Secretariat, The Corporation Building,  
 11, 12th Floor



## GRANT No. XXXIII

## FISHERIES

Capital:

Voted-

Original 2,12,76,00

Supplementary 0 2,12,76,00 2,35,88,25 (1,23,12,25

Amount surrendered during the year Nil

Capital:

Voted-

(v) Expenditure exceeded the grant by ₹23,12,25 lakh (actual excess was ₹23,12,25,138); the excess requires regularization.

(vi) Excess occurred mainly under:-

Sl. No.	Head	Total Grant	Actual expenditure (in lakh of rupees)	Excess (+) Saving (-)
1)	4405-			
	103 Marine Fisheries			
	04 Upgradation of Coastal Roads			
	O	80,00.00		
	R	4,25.00	84,25.00	(+) 16,63.68
Augmentation of provision through reappropriation was for clearing the pending bills of contractors in respect of Harbour Engineering Department for the month of November and December 2020.				
During the financial year 2019-20, LoC was issued for pending bills only upto December 2019. LoC proposals submitted for January 2020 onwards got sanctioned during the financial year 2020-21 and hence the reason for increase in expenditure under this Head of Account.				
2)	4405-			
	104 Fishing Harbours and Landing facilities			
	54 Rural Infrastructure Development Fund (NABARD assisted Scheme)			
	O.	27,00.00		
	R.	18,07.00	45,07.19	45,07.19
Augmentation of provision through reappropriation was for clearing the pending bills				

Excess was to comply with the judgment dated 25-02-2020 of the Hon'ble High Court of Kerala in WP(C) No.9913 and 8937 of 2018 and to disburse the bill amount with interest at the rate of 12 per cent to the Kollam Labour Contract Co-operative Society towards the works 'construction of quay hall and gear shed' at Vizhinjam fishing harbour.

4405				
104	Fishing Harbours and Landing facilities			
97	Development of Vizhinjam Fishing Harbour (Centrally Sponsored Schemes) - (50% Central Assistance)			
		0.00	4,11.02	(+) 4,11.02

Para 95 (3) of Kerala Budget Manual stipulates that additional authorisation of funds is to be regularised either by reappropriation or by obtaining supplementary grant. Additional authorisation of ₹4,11.03 lakh, in the above case made by Finance Department was not regularised before the close of the financial year. Incurring of expenditure by the department on the strength of additional authorisation without regularising it either through reappropriation or by obtaining supplementary grant is in violation of the provisions of the Kerala Budget Manual.

4405-				
104	Fishing Harbours and Landing facilities			
37	Capital Repairs and Maintenance Dredging of Fishing Harbours			
O.		10,00.00		
R.		2,40.13	12,40.13	12,40.13

Augmentation of provision through reappropriation was for clearing the pending bills of contractors in respect of Harbour Engineering Department for the month of November and December 2020.

4405				
104	Fishing Harbours and Landing facilities			
85	Fishing Harbour at Muthalapozy (50% CSS)			
		0.00	2,38.75	(+) 2,38.75

The excess was to comply with the judgment dated 25-02-2020 of the Hon'ble High Court of Kerala in WP(C) No.9913 and 8937 of 2018 and to disburse the bill amount with interest at the rate of 12 per cent to the Kollam Labour Contract Co-operative Society towards the work 'construction of breakwater' at Muthalapozy.

Para 95 (3) of Kerala Budget Manual stipulates that additional authorisation of funds is to be regularised either by reappropriation or by obtaining supplementary grant. Additional authorisation of ₹2,38.75 lakh, in the above case made by Finance Department was not regularised before the close of the financial year. Incurring of expenditure by the department on the strength of additional authorisation without

regularising it either through reappropriation or by obtaining approval under the violation of the provisions of the Kerala Budget Manual.

6) 4405-

103 Marine Fisheries

92 Land Acquisition for the rehabilitation of fisher folk affected by the implementation of the Vizhinjam Port Project

R.	72.87	72.87	72.86	(-) 0.01
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Funds provided through reappropriation was for the coastal scheme 'Establishment of Artificial Reefs in eight fishing villages of the coast of the Thiruvananthapuram district' under the rehabilitation package in connection with the Vizhinjam International Sea Port project.

7) 4405-

190 Assistance to Public Sector and Other Undertakings

98 Share Capital Contribution to Kerala Coastal Development Corporation

R.	30.00	30.00	30.00	
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Funds provided through reappropriation was to provide assistance for meeting operational expenses under the scheme.

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

1) 4405-

104 Fishing Harbours and Landing facilities

53 Integrated Coastal Area Development project under RIDF

O.	23,99.00			
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R.	(-) 13,46.97	10,52.03	10,52.02	(-) 0.01
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2) 4405-

104 Fishing Harbours and Landing facilities

36 Development of Marine Fisheries, Infrastructure & Post Harvest Operations (CSS 60%)

O.	15,45.00			
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R.	(-) 3,77.17	11,67.83	11,67.82	(-) 0.01
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Anticipated saving in the two cases mentioned above (Sl. nos. 1 and 2) was due to non-implementation of plan activities to the extent anticipate, the reasons for which have not been intimated (July 2021).

3) 4405-

104 Fishing Harbours and Landing facilities

34 Rectification Works to Resolve

Department of Fisheries  
Thottanpally FI

	O.	2,50.00			
	R.	(-) 2,50.00	0.00		0.00
4)	4405-				
	104	Fishing Harbours and Landing facilities			
	32	Construction of Finger Jetty at Chalil Gopalapetta in Thalaj Fishing Harbour			
	O.	1,50.00			
	R.	(-) 1,50.00	0.00		0.00
<p>Withdrawal of the entire provision through reappropriation in the two cases mentioned above (S.nos. 3 and 4) was due to non-implementation of plan activated owing to administrative reasons.</p> <p>During the year 2019-20 also, the entire provision at Sl.No.3 remained unutilised.</p>					
5)	4405				
	109	Extension and Training			
	98	Completion of Ongoing Works of Aquaculture Training Centres and Establishment/ Strengthening of Matsyabhavans			
	O.	1,50.00			
	R.	(-) 1,36.10	13.90	13.89	(-) 0.01
<p>Withdrawal of 91 per cent of the provision through reappropriation was due to non-implementation of plan activities to the extent anticipated, the reasons for which have not been intimated (July 2021)</p> <p>During the year 2018-19 and 2019-20 also, 85 and 74 per cent respectively of the provision under this head remained unutilised.</p> <p>Persistent saving under this head indicated improper scrutiny of budget proposals at various levels of Government.</p>					
6)	4405-				
	800	Other Expenditure			
	75	Legislative Assembly Constituency - Asset Development Scheme (LAC ADS)			
	O.	1,50.00			
	R.	(-) 1,15.98	34.02	34.01	(-) 0.01
<p>Original Budget Allocation is Rs.150 lakh. There is no bill are pending during 20-21 Hence an amount of Rs.1,15,98,000/- is reappropriated. Actual expenditure is Rs.34,01,343/- Actual savings is Rs.657/-</p>					
7)	4405-				
	190	Assistance to Public Sector and Other Undertakings.			
	97	Seed Capital for NBCFDC &			

	O.			
	R.	(-) 1.00.00	0.00	0.00
Withdrawal of the entire provision through reappropriation was due to non-implementation of plan activities owing to administrative reasons.				
8)	4405-			
	101	Inland Fisheries		
	90	ACQUA-CULTURE Development		
	O.	5,00.00		
	R.	(-) 68.92	4,31.08	4,31.07 (-) 0.01
During the year 2020-21, an amount of Rs.5 crore was provided under the head of account 4405-00-101-90-P-V for Agriculture Development and construction of various fish feed mills, demonstration units, fish farms and hatcheries. But the actual expenditure was less than anticipated as the construction was delayed due to Covid-19.				

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

*Deviya Thomas*

വിദിഗ്ദ്ധകുമാരി. ജി.  
 ഓഫീഷ്യൽ സെക്രട്ടറി  
 പാലക്കാട് ജില്ലാ ഭരണകമ്മീഷൻ  
 പാലക്കാട് സെക്ഷൻ ഓഫീസ്  
 വിരുവനമലപ്പുരം

## NOTE FOR REGULARIZATION OF EXCESS

Government of Kerala

Kerala Forest Department

Appropriation accounts (2020-21) Regularization of (Excess/Savings) over (Voted grant / Charged appropriation under Grant No.XXXIV (Revenue / Capital Section).

Major Heads

4406

Capital / Revenue : Capital  
Voted / Charged : Voted

		Total grant / appropriation	Actual Expenditure	Excess + / Savings
(In thousands of rupees)				
Original	66,15,02			
Supplementary	21,83,94	87,98,96	88,39,05	(+) 40,09
Amount surrendered during the year				Nil

Capital

Voted

Expenditure exceeds the grant by ₹ 40.09 lakh (actual excess was ₹ 40,09,008); the excess requires regularisation.

In view of the excess of ₹ 40.09 lakhs, the supplementary grant of ₹ 21,83.94 lakh obtained in February 2021 proved inadequate.

Excess occurred mainly under:-

Sl. No	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess (+) Savings (-)
1)	4406 -01 Forestry 800 Other expenditure 91 Eco-Tourism			

	O. 5,00.00			
	S. 1,00.00			
	R. 1,90.78	7,90.78	7,99.31	(+) 8.53

Augmentation of provision through reappropriation was to provide funds for implementation of plan activities and projects under 100 days programme.

Reason for Excess / Savings

4406-01-800-91 Eco-Tourism :- The additional amount for clearing the pending queue bills of 2019-20.

Sl. No	Head	Total grant	Actual expenditure (in lakh of rupees)	Excess (+) Savings (-)
2)	4406 -01 Forestry 101 Forest Conservation, Development and Regeneration 97 Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)			
	O. 0.01			
	S. 99.94			
		99.95	1,32.11	(+) 32.16

Excess was due to funds provided towards settlement of bills for the completed work under LAC ADS.

Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS):- The additional amount for the final payment for the completed work of Achenkovil-Moonnumukku Priya Estate Road through forest under Achenkovil Forest Division. No savings available under Capital Budget head in the year 2020-21.

Para 95 (3) of Kerala Budget Manual stipulates that additional authorisation of

funds is to be regularised either by reappropriation or by obtaining supplementary grant. Additional authorisation of ₹ 32.16 lakh made by the Finance Department was not regularised before the close of the financial year. Incurring of expenditure by the department on the strength of additional authorisation without regularising it either through reappropriation or by obtaining supplementary grant is in violation of the provision of the Kerala Budget Manual.

Excess mentioned above was partly offset by savings under:-

4406 - 01 Forestry

190 Investment in Public Sector  
and other Undertakings

99 Kerala Forest Development  
Corporation Investments

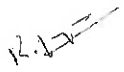
O. 2,00.00

R. (-) 1,00.00 1,00.00 1,00.00

Anticipated savings was due to non-implementation of plan activities to the extent anticipated owing to administrative reasons.

\* In the circumstances explained above the excess of **Rs. 40,09,008/-** 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 EXPENDITURE  
GOVERNMENT OF KERALA  
(HOME (B) DEPARTMENT)**

Appropriation Accounts 2021-22 Regularization of Excess over Voted grant appropriation under Grant No. XIII  
JAILS (Revenue Section)

Major Heads:

Capital Revenue :

Voted/charged:

		Total grant/Appropriation	Actual Expenditure (in thousands of rupees)	Excess (+) Savings (-)
Original .	1,79,97,37			
Supplimentary	2,58,80	1,82,56,17	2,00,24,67	(+ )17,68,50

Amount surrendered during the year (31st March 2022) Nil

According to the Appropriation Accounts 2021-22 the reason for Rs.1,768.50 lakh Excess/Savings under grant No.XIII JAILS are included below.

Excess/Savings occurred mainly under:-  
rupees in lakhs

Sl. No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Saving (-)
1**	Major/Sub Major/Minor/Sub Head 2056 Jails 00 101 Jails 99 Jails Voted (Non Plan) O 153,23.71 S 1,70.00 R -161.92	153,31.79	170,98.11	+17,66.32

Reason for Excess /Savings:-

2056-00-101-99 Jails -01 Salaries 2 Dearness Allowance (Non-Plan)

The budget provision under 01 Salaries 2 DA during the financial year 2021-22 was Rs.8,23,32,000/-. An amount of Rs.17,71,000/- was re-appropriated to this Head of Account in Final Re-appropriation order G.O(Rt.) No.3597/2022/Fin dated 13.05.2022. The Actual Expenditure under this Head of Account is Rs.18,14,48,188/-. An excess expenditure of Rs. 9,73,45,188/- occurred consequent on the increase in the salary of the employees as per the Government Order No. (P) 27/2021/Fin dated 10.02.2021 based on the recommendations of the 11th Pay Revision Commission on revision of pay and allowances of the state Government employees. The Government had revised the Pay and accordingly the rate of Dearness Allowances is also revised with effect from 01/03/2021. The Department is not in a position to re-appropriate the excess expenditure incurred because no savings can be located in any other Head of Account.

2056-00-101-99 Jails -01 Salaries 3 House Rent Allowance (Non-Plan)

The budget provision under 01 Salaries 3 HRA during the financial year 2021-22 was Rs.4,17,72,000/-. The Actual Expenditure under this Head of Account is Rs.6,18,38,432/-. An excess expenditure of Rs. 2,00,66,432/- occurred consequent on the increase in the salary of the employees as per the Government Order No. (P) 27/2021/Fin dated 10.02.2021 based on the recommendations of the 11th Pay Revision Commission on revision of pay and allowances of the state Government employees. The existing system of fixed amount of HRA on the basis of different pay range will be dispensed with. Instead the rate of HRA will be as percentage of basic pay. For the purpose of HRA, the total area of the State is divided into Four classes. Most of the major jail institutions such as Central Prisons, District Jails etc are situated near to Cities and Towns and higher percentage rate is admissible to the employees working in such Jail institution. The revised rates of HRA have effect from 01/3/2021. The department is not in a position to re-appropriate the excess expenditure incurred because no savings can be located in any other Head of Account.

2056-00-101-99 Jails 02 Wages 5 Daily Wages (Non-Plan)

The Budget Provision under the Head of Account 2056-00-101-99 Jails- 02 wages 5 Daily Wages of Rs. 1,65,38,000/- which has been fully utilized for the payment of Wages to contingent Assistant Prison Officers working on daily wage basis. There are more than 400 vacancies of Assistant Prison Officers posts were lying vacant in this department during the Financial Year 2021-22. Due to the non-availability of Kerala Public Service Commission rank list, these vacancies were filled by engaging personnel from Kerala State Ex- servicemen Corporation ( KEXCON) on the condition that they will be terminated as soon as permanent appointments is made from KPSC. Such appointments are inevitable for the smooth functioning of the Jail Institutions. Apart from monthly contract pay, service charge @ 5% of monthly contract pay, Principal employers share of PF Contribution @ 13% of maximum limit of Rs.15,000/- or actual payment whichever is less. GST @18% are also provided to these employees as per MOU signed between KEXCON and Jail Department. Also the monthly maximum contract pay of these employees were also enhanced from 21,850/- to Rs.22,290/-. In addition to this, in the wake of the Covid epidemic, the Government had allowed to recruit 70 ex- servicemen through KEXCON on daily wage basis to supervise the covid affected prisoners as they were housed in the 15 centres of Covid First Line Treatment Centres of Jail department in different Districts as per Government Order No 2877/2020/Home dated 14/12/2020. As covid crisis intensified further these employees had to be re-employed resulting the excess expenditure under this Head of Account. Corresponding savings can be located under the Head of Account 2056-00-101-99 Jails - 01 Salaries. The Actual Expenditure under this Head of Account is Rs.7,70,42,906/-. The excess expenditure incurred is Rs.6,05,04,906/- The department has not in a position to re-appropriate the excess expenditure incurred because no savings can be located in any other Head of Account.

It is also informed that apart from above mentioned Head of Account savings of Rs.9,86,005/- occurred under the Head of Account 2056-00-101-99 Jails -01 Salaries 1 Pay, savings of Rs. 1,10,472/- occurred under the Head of Account 2056-00-101-99 Jails -01 Salaries 5 Other Allowances, savings of Rs. 1,11,550/- occurred under the Head of Account 2056-00-101-99 Jails-34 Other Charges-3 Other Items. At the time of submitting final re-appropriation/restatement proposals to Government on March 31, departmental reconciliation was not completed. Hence there were variation in expenditure amount submitted for the above mentioned Head of Accounts. The error may be regretted.

Sl. No	Head of Account	Total Grant	Actual Expenditure (in lakh of rupees)	Excess (+) Saving(-)
2**	Major/Sub Major/Minor/Sub Head 2056- 001 Direction and Administration 90 State Institute of Correctional Administration O.124.64 R. 148.55	273.19	273.13	(-10.06

Reason for Excess /Savings:-

During the training of assistant prison officers, the training was stopped due to the spread of Covid 19 and the training was restarted after the Covid 19 control system. As the training period is longer, therefore the expenture is excess.

Sl.No.	Head of Account	Total Grant	Actual Expenditure (in Lakh of rupees)	Excess (+) Saving (-)
2	2056 101 Jails 97 Jail Officers Training School in the Southern Zone Contribution O. 25.00 R - 25.00	0.00	0.00	0.00

Explanation:

Rs. 25 lakhs was earmarked for payment to Academy of Prisons and Correctional Administration (APCA) as State Share for the Financial 2021-22 under the Head of Account 2056-00-101-97-Jail Officers Training School in the Southern Zone Contributions. But this amount couldn't be utilized as sanctioned was not accorded to transfer the amount to APCA. Hence the savings.

\*In the circumstances explained above the excess of Rs.1,768.50 lakh may be recommended for regularisation as per Article 205 of the Constitution of India.

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**NOTES FOR REGULARIZATION OF EXCESS EXPENDITURE****GOVERNMENT OF KERALA****(FINANCE (PENSION -A) DEPARTMENT)**

Appropriation accounts (2021-22) regularisation of excess under the major head 2075 - miscellaneous general services & 2071 pensions and other retirement benefits

Major Heads

2075 - Miscellaneous general services

2071- Pensions and other retirement benefits

Revenue - 1902807287

Voted -

	Total grant/Appropriation	Actual Expenditure (in thousand of rupees)	Excess + Saving -
Original – 3,31,71,76,75			
Supplementary – 51,36,30,60	3,83,08,07,35	3,84,98,35,42	(+)1,90,28,07

Amount surrendered during the year (31<sup>st</sup> March 2022) 10,43,02

According to the Appropriation Accounts (2021-22) the reasons for Excess/Savings under the Grant no.XVI are indicated below.

Sl. No.	Head of Account 2075-00-800-72-02- PV	Total grant (in lakh)	Accual Expenditure (in lakh)	Excess (+) Saving (-) (in lakh)
1	O-o S – 105100 R – 317282.68	422382.68	441930	19547.32

In the final SDG of 2021-22, necessary provision under this head of account was included to regularize only a part of additional funds after considering the

overall trend in actuals for the months of January and February of 2022 under the voted section of major head " 2075" so as to avoid augmentation of unnecessary provision through SDG. But the amount so included later turned to be insufficient due to the higher expenditure occurred in March - 2022.

In order to reallocate the sums resumed from various treasury accounts at the end of each financial year, sufficient amounts are authorized additionally under the head " 2075-00-800-72-(02) Refund of amounts resumed from the idling Treasury accounts " in the succeeding Financial Year. The sums which have been resumed in the previous financial years are also to be sanctioned through additional authorization under the aforementioned head after verifying the proposals forwarded from various institutions. Therefore, it is not possible to pre-determine the expenditure under the said head of account.

SL. No	Head of Account	Total Grant (in lakh)	Actual expenditure (in lakh )	Excess + Saving - (in lakh)
2.	2071- 01 Civil 115 -Leave encasement benefits 99 - Leave encasement benefits O. 68,384.25 R.6,346.38	74,730.63	74,730.65	(+)0.02

The excess expenditure of this head was due to the revision of pay as per the G.O(P) No.25/2021/Fin. Dated, 08/02/2021.

SL. No	Head of Account	Total Grant (in lakh)	Actual expenditure (in lakh)	Excess + Saving - (in lakh)
3.	2071 -01-Civil 117- Contribution to Defined Contribution Pension Scheme			

97- Government contribution to National Pension System- State Government employees			
O. 40,890.52			
S.35,600.00			
R. 350.55	76,841.07	76,844.70	(+)3.63

The excess expenditure of this head of account is due to the increase in the number of employees and also due to the revision of pay as per the G.O. (P)No.25/2021/Fin. Dated, 08/02/2021.

SL. No	Head of Account	Total Grant (in lakh)	Actual expenditure (in lakh)	Excess + Saving - (in lakh)
4.	2071-01 Civil 102 – Commuted value of pensions			
	99-payments in India			
	O.3,07,717.52			
	S.7,300.00			
	R.(-)5,267.87	3,09,749.65	3,09,990.29	(+)240.64


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 instalments in April 2021 and May 2021.

Sl. No	Head of Account	Total Grant (in lakh)	Actual expenditure (in lakh)	Excess + Savings (in lakh)
5.	2071-01 Civil			
	101-Superannuation and Retirement Allowances			
	99 Pension to Kerala Government pensioners			
	O. 9,94,981.00			
	S.2,02,100.00	11,95,678.50	11,95,678.57	(+)0.07
	R.(-)1,402.50			

In accordance with the recommendations of the 11<sup>th</sup> Pay Revision Commission Government Vide G.O.(P)No.25/2021/Fin. Dated, 08/02/2021 has revised the pay of employees and Vide G.O.(P)No.30/2021/Fin. Dated, 12/02/2021 have revised the pension/Family Pension of pensioners. Hence the excess expenditure.

In the circumstances explained above the excess of ₹.1,90,28,07,287/- may be recommended for regularisation as per the Article.205 of the Constitution of India.

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

  
**V. AJAYAKUMAR**  
 (PEN-100492)  
 Additional Secretary  
 Finance Department  
 Govt. Secretariat  
 Thiruvananthapuram

## NOTE FOR REGULARIZATION OF EXCESS

Government of Kerala  
Kerala Forest Department

Appropriation accounts (2021-22) Regularization of (Excess/Savings) over (Voted grant / Charged appropriation under Grant No.XXXIV (Revenue / Capital Section).

Major Heads

## 4406 CAPITAL OUTLAY ON FORESTRY AND WILDLIFE

Capital / Revenue : Capital  
Voted / Charged : Voted

	Total grant / appropriation	Actual Expenditure	Excess + /Savings
	(In thousands of rupees)		
Original	794002	82,59,76	(+)1974
Supplementary	3,00,000		
Amount surrendered during the year (31 <sup>st</sup> March 2022)			

According to the Appropriation Accounts (2021-22) the reason for Excess/Savings under Grant No XXXIV are indicated below

Excess/Savings occurred mainly under Rupees in lakhs

Sl. No	Head of account	Total grant	Actual expenditure	Excess / Savings
1	4406-01-190-99 Kerala Forest Development Corporation Investment O- 200.00 R- 77.02	277.02	300.00	(+) 22.98

**Reason for Excess / Savings**

The additional amount was given to Kerala Forest Development Corporation Limited, Kottayam for the project "Revitalisation of the existing old Cardamom Plantations under the B.H 4406-01-190-99 (Plan) (Voted) in the year 2021-22.

\* In the circumstances explained above the excess of **Rs. 19.74 lakhs** may be recommended for regularisation as per Article 205 of the Constitution of India.

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