

AUDIT REPORT  
AND  
APPROPRIATION ACCOUNTS  
OF  
THE GOVERNMENT OF HIS HIGHNESS  
THE MAHARAJA OF COCHIN  
FOR THE  
YEAR 1120 M.E. (1944-45 A.D.)



PRINTED BY  
THE SUPERINTENDENT, COCHIN GOVERNMENT PRESS,  
ERNAKULAM

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**Audit Report and Appropriation Accounts of the Government of  
His Highness the Maharaja of Cochin for the  
year 1120 M.E. (1944—1945)**

**INTRODUCTORY**

The main object of this report is to present the audited accounts of expenditure of the year, both voted and non-voted, in the form of a separate appropriation account for each grant, with such observations as are considered necessary as a result of audit investigation.

2. The report covers the whole field of Government Revenue expenditure; but a distinction is maintained throughout the report between the non-voted items for which funds are sanctioned without reference to the legislature, and the voted items in respect of which provision of funds is subject to the vote of the Legislative Council.

3. The report is dealt with under two sections, *viz.*, Part I and Part II.

Part I consists of a general review of the appropriation accounts for the year followed by detailed statements in the order of the budget grants. In Part II, a general review of the State Finances is dealt with. Serious, financial irregularities, audit comments, etc., which form part of the audit report proper are mentioned in the notes below the appropriation accounts for the grant concerned. The explanations for the important variations between the amount granted and the expenditure are noted under the respective sub-heads.

4. The appropriation accounts are written up by sub-heads so that all possible variations in accounts may be brought out in the report. Besides, all variations in expenditure of Rs. 100 and above have been explained wherever possible. The report is prepared on the best information available and in almost all cases after obtaining all possible information from the Departmental officers concerned.

5. Instances of financial irregularities or defective administration of the grants at the disposal of the Heads of Departments are not many. This shows that the funds placed at their disposal have been spent with utmost care although in certain cases there is room for improvement in the case of both original budget forecasts and control over expenditure. Financial irregularities disclosed chiefly in the audit of the accounts of the Departments of Public Works, Miscellaneous, Panchayats and Forests have been embodied as an Appendix to the report. (Appendix D).

6. Statistics of expenditure objected to in the course of the year but which were not satisfied by the end of Chingam 1121 have also been embodied as appendices to the report. It can be seen therefrom that of the amounts, which were not properly accounted for by the Departmental officers, though not very small when compared with the money spent, the larger portion of the objected amounts were those awaiting clearance rather than outright disallowances.

7. The rules governing re-appropriations have also been embodied as another appendix.

8. Certain changes in classification of the Budget Heads were effected in the course of the year and they were as follows.—

**RECEIPT SIDE**

II. *Agriculture*.—A new major head “III. Veterinary” with the detailed head “Miscellaneous” has been opened.

X. *Matches*.—The existing head Matches has been numbered as A and the following minor and detailed heads have been opened thereunder.

B. *Vegetable Products*.—

1. Excise Duty on vegetable products.
2. Penalty.
3. License fees.
4. Miscellaneous.
5. Contribution from the Government of India.

C. Betel nuts, Tea and Coffee.—

1. Excise duty on Betel nuts, Tea and Coffee.
2. Penalty.
3. License fee.
4. Contribution from the Government of India.
5. Sale proceeds of confiscated articles.
6. Miscellaneous.
7. Contribution towards recovery of charges of betel nuts, tea and coffee administration.

XXII. *Education*.—A new minor head “(8) Training College” with the following detailed heads thereunder has been opened.—

- (a) Fees.
- (b) Fines.
- (c) Miscellaneous.

XXIV. *Ayurveda*.—A new detailed head “Examination fees” has been opened.

XXVII. *Public Works*.—A new detailed head “Receipts from lease-lend vehicles” has been opened under A—Civil Engineering.

The major head XXX Rural Development with the detailed heads thereunder has been deleted.

XXXI. *Miscellaneous*.—The minor heads under “Miscellaneous” have been reclassified for purposes of greater clarity as shown in the budget.

DISBURSEMENTS

The detailed head “Expenditure on account of A.R.P. subsidiary scheme” existing under all major heads has been deleted as it is no more necessary.

2. *Agriculture*.—The following heads were opened.—

- (a) Duty allowance under Farm operations.
- (b) Refunds under Farm operations.

A new minor head “Agricultural School” with the following detailed heads thereunder was opened.

- (a) Establishment.
- (b) T. A.
- (c) Stipend.
- (d) Other charges.

A new major head “3. Veterinary” has been opened consequent on the bifurcation of the department from ‘Agriculture’.

The following detailed heads were also opened thereunder.—

- (a) Office expenses.
- (b) Tour charges.

4. *Panchayats*.—A new detailed head “Purchase and maintenance of radio sets” has been opened under “B. Contribution to Village Panchayats”.

10. *Matches*.—The following minor and detailed heads were opened under 10. Matches renumbering the minor head Matches as (a).

(b) *Vegetable Products*.—

1. Establishment.
2. Allowances.
3. Other charges.
4. Contribution to the Government of India N. V

(c) *Betel-nuts, Tea and Coffee*.—

1. Establishment.
2. Allowances.—
  - (a) T. A.
  - (b) Dearness allowance.
  - (c) Other allowance.

## 3. Contingencies.—

- (a) Freight and forwarding charges of Central Excise Stamps.
- (b) Uniforms.
- (c) Purchase and repair of furniture.
- (d) Service labels.
- (e) Office expenses.
- (f) Miscellaneous.
- (g) Printing charges.
- (h) Refunds.

## 4. Contribution to Government of India.

## 21. Education.—

## 2. College Education and 3. Secondary Education Boys' Schools.

A new detailed head "Contribution towards dearness allowance of hostel servants" has been opened.

*Training College*.—A new minor head "Training College" with the following detailed heads thereunder has been opened.

## Establishment.—

- (a) Principal N. V.
- (b) Lectures, etc. (Votable)

## Allowances.—

- (c) T. A.
- (d) Dearness allowance.

## Supplies and Services.—

- (e) Stipends.
- (f) Class Books and Maps.
- (g) Purchase of Science materials.
- (h) Library allowance.
- (i) Field games allowance.
- (j) Hostels.

## Contingencies.—

- (k) Purchase and repair of furniture.
- (l) Cleaning charges.
- (m) Postage and telegraph charges.
- (n) Service labels.
- (o) Office expenses.
- (p) Miscellaneous.
- (q) Printed forms.

25. *Ayurveda*.—A new detailed head "Public Examination charges" has been opened.

26. *Public Health*.—The detailed head "Purchase and maintenance of radio sets" under "Rural Sanitation" has been deleted.

29. *Military*.—The following detailed heads were opened.—

- War allowance.
- Contribution to Military Reconstruction Fund.

31. *Interest*.—The following detailed heads were opened.—

- Interest on Land Mortgage Bank deposit.
- Interest on Labour Compensation money deposits.

34. *Industries Transferred*.—Under manufacture of hand-made paper and Industrial Museum the following detailed heads were opened.—

- 1. Establishment.
- 2. Dearness allowance.
- 3. T. A.
- 4. Other charges.

• A new minor head "Commercial Institute, Ernakulam" with the following detailed heads thereunder has been opened.—

• Establishment.—

(a) Establishment.

Allowances.—

(b) T. A.	}	1. Fixed.
		2. Ordinary.
		3. Conveyance.

(c) Dearness allowance.

Contingencies.—

(d) Purchase and repair of furniture.

(e) Telegraph charges.

(f) Postage.

(g) Service labels.

(h) Cleaning charges.

(i) Office expenses.

(j) Books and periodicals.

(k) Miscellaneous.

The major head 34. Rural Development with the detailed heads thereunder has been deleted.

38. *Miscellaneous*.—A new minor head "Popularisation of dry grains" with the following detailed heads thereunder has been opened.—

Establishment.

Dearness allowance.

T. A.

Other charges.

The following heads have also been opened. Advanced training for Post-war Development.—

1. Pisciculture.

Employment Exchange.—

Establishment.

T. A.

Dearness allowance.

Other charges.

The minor head "Standard Cloth" has been renamed as "Textiles".

Dated  $\left. \begin{array}{l} \text{Trichur,} \\ 10\text{th January 1947.} \\ 26\text{th Dhanu 1122.} \end{array} \right\}$

K. GOVINDA MENON

Comptroller of Finance and Accounts

## PART I

GENERAL REVIEW OF APPROPRIATION ACCOUNTS FOR THE  
YEAR 1120 M. E. (1944-45)

## Demands for grants

(1) There were 28 original demands for grants for the year 1120 aggregating to Rs. 1,26,01,369. All these were moved in the Legislative Council subject to the following cuts amounting to Rs. 4 in all.

20. Education	..	Rs. 1
23. Medical	..	Rs. 2
39. Miscellaneous	..	Rs. 1
		Rs. 4
	Total	Rs. 4

The net amount thus granted and moved in the Council was Rs. 1,26,01,365.

(2) There were also 34 original non-voted appropriations for a total of Rs. 76,09,163 to meet expenditure on non-voted items.

## Supplementary grants and appropriations

(3) Supplementary grants to the extent of Rs. 33,76,260 were moved in the Council during the year to meet additional expenditure not anticipated at the time of framing the budget estimates. The Council gave assent to all of them excepting for one item of additional grant amounting to Rs. 16,465 under grant No. 29—Public Works. The net additional grant passed by the Council was, therefore, Rs. 33,59,795. An additional grant of Rs. 3,000 was also authorised by Government during the year under section 28 (1) C of the Government of Cochin Act to meet urgent requirements.

4. Supplementary Appropriations aggregating to Rs. 16,66,901 were also sanctioned by Government in the non-voted section of the budget to meet additional expenditure under the non-voted heads.

## General results of appropriation Audit

5. The following statement compares the total grants for the year under report with the total disbursements.

<i>Voted</i>		Rs.
1. Original grant voted by the Legislature	..	1,26,01,365
2. Supplementary grants voted by the Council	..	33,59,795
(b) do. authorised by Government	..	3,000
3. Total	..	1,59,64,160
4. Diversion of funds sanctioned by Government	..	-7,801
5. Net aggregate grant	..	1,59,56,359
6. Aggregate disbursement	..	1,48,24,273
7. Less (-) or more (+) than granted	..	-11,32,086
Percentage of 7 to 5	7.1	

<i>Non-voted</i>		Rs.
1. Original appropriation	..	76,09,163
2. Additional appropriation sanctioned by the Government	..	16,66,901
3. Total	..	92,76,064
4. Re-appropriation	..	+7,801
5. Net aggregate appropriation	..	92,83,865
6. Aggregate disbursement	..	94,52,851
7. Less (-) or more (+) than appropriation	..	+1,68,986
8. Percentage of 7 to 5	1.8	



## Savings on voted grants

6. Savings resulted under 27 grants and the more important of them are listed out below. Explanations for the variations are furnished in the respective appropriation accounts.

No.	Name of grant	Original grant	Additional grant	Diversion	Final grant	Expenditure	Savings	Percentage of savings
1	Land Revenue ..	4,96,949	41,691	+946	5,39,586	5,31,363	8,223	1.5
2	Agriculture ..	3,16,560	19,250	+1,075	3,36,885	3,04,003	32,882	9.8
3	Panchayats ..	2,19,428	3,935	+13,186	4,36,549	4,17,556	18,993	4.4
4	Excise ..	2,35,208	..	-1,391	2,33,817	2,18,334	15,483	6.6
5	Matches ..	3,386	30,730	+1,180	35,296	31,324	3,972	11.3
6	Forest and Tramway ..	12,43,243	10,32,379	-118	22,75,504	20,75,422	2,00,082	8.8
7	Anchal ..	1,89,888	6,668	..	1,96,556	1,55,352	41,204	21.0
8	General Administration ..	2,17,963	61,215	+5300	2,84,478	2,62,653	21,825	7.7
9	Finance and Accounts ..	1,00,684	3,038	+2,338	1,06,060	1,01,565	4,495	4.2
10	Law and Justice ..	2,85,758	28,513	+26,840	3,41,111	3,31,890	9,221	2.7
11	Jails ..	1,20,101	..	..	1,20,101	96,811	23,290	19.4
12	Police ..	4,72,100	2,12,500	-882	6,83,718	6,47,937	35,781	5.2
13	Education ..	31,59,314	26,664	-966	31,85,012	28,16,809	3,68,203	11.6
14	Medical ..	8,83,221	90,601	-2,018	9,71,804	9,46,696	25,108	2.6
15	Public Health ..	2,52,236	40,098	-12,691	2,79,643	2,23,869	55,774	19.9
16	Public Works ..	20,13,501	13,63,691	+8,118	33,85,310	32,89,819	95,491	2.9
17	Industries transferred ..	1,37,446	..	+5,362	1,42,808	1,21,597	21,211	14.9
18	Uplift of the Depressed Classes ..	1,00,486	3,390	+628	1,04,504	93,185	11,319	10.8
19	Miscellaneous ..	10,74,022	3,33,193	-59803	13,47,412	12,27,066	1,20,356	8.9

It will be seen from the above that the percentage of savings under Public Health, Jails, Anchal, Industries transferred, Education, Matches and Uplift of the Depressed Classes has exceeded 10 per cent while the saving under Education, Forest and Tramway, Miscellaneous and Public Works cover the major portion of the amount of savings. The savings under Education were mainly due to non-payment of the full amounts of "Grants" in the year itself by some of the Inspectorates due to the delay in passing bills, that under Forest and Tramway was due to smaller number of Lorries hired and short expenditure for their maintenance and the savings under Miscellaneous are largely accounted for by the fact that the lump sum provision made to meet enhanced rate of dearness allowance was not fully utilised.

## Savings under non-voted appropriations

7. Savings occurred under 26 out of the 34 non-voted appropriations, the more important of which are detailed below.—

No.	Budget Head	Original appropriation	Supplementary appropriation	Diversion	Final appropriation	Actual expenditure	Savings	Percentage of savings
9	Matches ..	15,000	6,00,400	..	6,15,400	18,894	5,96,506	96.9
28	Military ..	6,75,028	..	..	6,75,028	5,14,742	1,60,286	23.7
38	Income-tax ..	4,07,640	..	+610	4,08,250	3,32,835	75,415	18.5
39	Miscellaneous ..	7,19,793	3,24,309	+755	10,44,857	9,38,807	1,06,050	10.2

The savings under Matches occurred due to non-adjustment of the contribution to the Government of India as the claim did not come up for adjustment in the year; under Military, as the full strength of the State Forces was not entertained substantial savings resulted; under Income-tax the amount actually refunded in the year did not come up to the original anticipations and under Miscellaneous the savings occurred mainly under Miscellaneous subscriptions and donations as this is an item of expenditure that could not be fixed with any amount of accuracy beforehand.

**Statement of savings or excesses on the entire voted grant and non-voted appropriations as compared with the previous years**

7. The statements furnished below would show how savings in appropriations and grants in the year under report compare with those in the previous years.

Year	Non-voted Final appropriation Rs.	In thousands of rupees	
		Savings (—) Excess (+) Rs.	Percentage of savings or excess Rs.
1116	4,763	—71	—1.5
1117	5,226	+55	+1.04
1118	6,740	+420	+6.23
1119	7,591	—58	—0.76
1120	9,284	+169	+1.8
<i>Voted</i>			
1116	*6,600	—349	—5.3
1117	*6,539	—420	—6.4
1118	*7,632	—353	—4.6
1119	*12,200	—1,456	—11.9
1120	*15,956	—1,132	—7.1

\*Does not include transfers made to Revenue Reserve Fund.

Year	Voted and Non-voted. Final grant	In thousands of rupees.	
		Savings (—) or Excess (+)	Percentage of savings
1116	*11,363	—421	—3.7
1117	*11,765	—365	—3.1
1118	*14,371	+ 66	+0.4
1119	*19,791	+1,514	+7.6
1120	*25,240	—963	—3.8

\*Does not include transfers made to Revenue Reserve Fund.

**Excess over voted grants**

8. There has been no excess expenditure under any of the voted grants except under "Stamps" to the extent of Rs. 4,200.

**Excess over non-voted appropriations**

9. The expenditure under non-voted items exceeded the appropriations made in respect of the following cases to the extent noted against each.—

Forest and Tramway	..	Rs. 946
Public Works	..	Rs. 38,072
Interest	..	Rs. 81,088
Railway	..	Rs. 10,14,088

These remained to be regularised at the close of the year 1120 nor was it done before the time the accounts of the year were closed.

**Excess under voted grants and non-voted appropriations when compared with previous years**

10. The following table exhibits the number of cases in which excess over voted grants and non-voted appropriations occurred in the past 5 years as well as the total amount of these excesses under each category.

Year	No.	Voted		Non-voted	
		No.	Amount	No.	Amount
1116	1		124	1	75,061
1117	..		..	3	1,96,375
1118	2		2,832	10	6,43,782
1119	2		4,477	7	3,24,085
1120	1		4,200	4	11,34,194

11. *Review of works expenditure.*—The following table shows the variations in the expenditure on works relating to Panchayat and Public Works Departments from the final budget provisions.

Demand	Sub-head	Final grant or Appropriation	Actual expenditure	Savings (—) Excess (+)
		Rs.	Rs.	Rs.
3. Village Panchayats.—				
B. Contribution to Village Panchayats				
K. Irrigation.—				
(1) Pathivu maintenance		11,842	11,742	— 100
(2) Repairs		1,062	547	— 515
(3) Other works		91	90	— 1
L. Communications.—				
(1) Maintenance including Establishment		49,205	49,400	+ 195
(2) Repairs		20,353	19,569	— 784
(3) Original		33,004	31,109	—1,895
M. Water Supply.—		16,578	14,448	—2,130
Total		1,32,135	1,26,905	—5,230

Demand	Sub-head	Final grant or Appropriation	Actual expenditure	Savings (—) Excess (+)
		Rs.	Rs.	Rs.
29. Public works.—				
A. Civil Engineering				
(a) Communications				
(a and b) Original works				
Votable		3,15,073	3,41,086	+26,013
(c) Repairs.—				
(1) Non-votable		2,525	1,732	—793
(2) Votable		8,70,317	8,28,434	—41,883
(B) Buildings.—				
(a) Original works				
(1) Non-votable		1,05,090	1,35,694	+30,604
(2) Votable		6,85,951	5,18,301	—1,67,650

<i>Demand</i>	<i>Sub-head</i>	<i>Final grant or Appropriation</i>	<i>Actual expenditure</i>	<i>Savings (—) Excess (+)</i>
(b) Repairs.—				
(1) Non-votable		99,166	93,619	—5,547
(2) Votable		1,60,185	1,55,901	—4,284
(C) Irrigation.—				
(a) Original works				
Votable		4,58,860	5,71,818	+1,12,958
(b) Repairs				
(1) Non-votable		10,361	9,252	—1,109
(2) Votable		75,390	77,039	+1,649
(D) Miscellaneous Public Improvements.—				
(a) Original works				
(1) Non-votable		774	17,234	+16,460
(2) Votable		49,041	51,078	+2,037
(b) Repairs:—				
(1) Non-votable		791	838	+47
(2) Votable		17,874	26,086	+8,212
(E) Petty Construction and Repairs.—				
Non votable		26,462	26,462	
Votable		72,173	56,367	—15,806
	<b>Total</b>	<b>29,50,033</b>	<b>29,10,941</b>	<b>—39,092</b>
	<b>Total 3 &amp; 29</b>	<b>30,82,168</b>	<b>30,37,846</b>	<b>—44,322</b>

Percentage of savings 1.4%

### BUDGETTING

#### General comments on the accuracy of budgetting

12. Under the rules in C. A. C. Vol. I every head of department when submitting his budget is expected to see that the original estimates are framed with the utmost foresight, that excesses, if any, are met from normal savings and supplementary grants are resorted to only when all other resources fail. The table noted below will give a general indication of the correctness or otherwise of original estimating during the last five years. It relates to all service heads both voted and non voted sections.

Percentage of savings (—) or excess (+) for the last five years compared with the original grant or appropriation.

<i>Years</i>	<i>Voted</i>	<i>Non voted</i>
1116	— 0.8	+ 2.1
1117	— 1.4	+12.5
1118	+ 8.0	+33.0
1119	+ 7.3	+12.7
1120	+17.6	+24.2

As a result of supplementary grants having been subsequently voted or authorised by Government (in respect of voted grants) and additional appropriations sanctioned in the course of the year (in respect of non voted appropriations) the percentage of variations from the final voted grants and non voted appropriations stood as shown below (vide para 7 above).

<i>Years</i>	<i>Voted</i>	<i>Non voted</i>
1116	— 5.3	—1.5
1117	— 6.4	+1.0
1118	— 4.6	+6.2
1119	—11.9	—0.8
1120	— 7.1	+1.8

From the two tables given above, it will be seen that the year under report shows that there has been an excess expenditure of 17.6% and 24.2% of the original voted grants and non-voted appropriations and that as a result of supplementary appropriations and additional grants sanctioned subsequently the final expenditure resulted in a saving of 7.1% under voted grants and in an excess of 1.8% only under non-voted appropriations. The comparatively larger variations especially in recent years may be traced to the unprecedented abnormality of the times which almost thwarts any attempt to work out a correct forecast though under normal conditions variations beyond 3% of the final grant or appropriation cannot be considered as reasonable.

### Control over Expenditure

13. The object of control over expenditure is to secure as close an approximation as possible of the actual expenditure to the amount granted by the Legislature in the voted sections and to the appropriations sanctioned by the Government under the non voted items. The grants and appropriations are divided into minor heads and these and in some cases the grants as integral wholes are placed at the disposal of the Controlling Officers operating on the supply. It is not however, possible to fore-see every contingency causing variations in expenditure since the estimates are prepared a few months in advance of the year. To meet such contingencies there are statutory rules, whereby Government and the Controlling Officers are invested with certain powers of appropriation and reappropriation to adjust the actual variations. But it is essential that the Controlling Officers should closely watch the progress of expenditure under each unit and keep themselves fully informed of any causes likely to bring about excesses or savings under the various heads and for this purpose they should get the figures of expenditure received from their subordinate disbursing officers consolidated under their direct supervision and reconcile them with the figures in the Account Office. The effectiveness of the control actually exercised is to be judged by the accuracy in.—

(a) applying for supplementary grants when necessary

(b) sanctioning reappropriations of fund between different sub-heads and items to cover excesses in individual cases from anticipated savings and

(c) reporting timely to Government the savings in grant available for surrender.

The more important instances of defective control noticed during the year, *viz.* cases involving amounts exceeding Rs. 1,000 or 10% of the final appropriations whichever is greater are mentioned below with a view to enable the Public Accounts Committee to concentrate on matters of major importance.

#### (1) Unnecessary or excessive supplementary grants

Serial No.	Page No.	No. of grants and sub-heads	Amount of supplementary grants or appropriations	Amount of savings
1	2	3	4	5
			Rs.	Rs.
1	26	2. Agriculture— A-2. Contingencies	1,150	532
2	29	3. Village Panchayats— A. Establishment	2,129	2,698
3	42	12. Forests and Tramway— I. Forest— B. Allowance	13,600	14,735
4	42	do. 2. Tramway— B-2. Loco Expenses	29,866	17,053
5	48	15. General Administration— IV. Legislative Council— Allowances	2,700	1,415

1	2	3	4	5
6	56	19. Police—	Rs.	Rs.
7	63	Allowances ..	12,500	19,820
8	69	20. Education—		
		9. Miscellaneous—		
		D. Other Contingencies ..	6,754	1,58,543
9	72	23. Medical—		
		5. Tuberculosis Operations—		
		Supplies and Services ..	5,700	2,073
10	84	25. Public Health—		
		A (1) Sanitation—		
		Supplies and Services ..	37,598	29,923
11	90	32. Industries Reserved—		
		1. Direction and Inspection—		
		Establishment ..	3,312	2,110
		36. Uplift of the Depressed Classes—		
		A. Supplies and Services ..	2,600	2,454

(2) Reappropriations obtained unnecessarily or in excess of requirements

Serial No.	Page	No. of grant and Sub-head	Amount of reappropriation	Amount of Savings
1	2	3	4	5
1	56	19. Police—	Rs.	Rs.
2	63	Allowances ..	7,250	19,820
3	63	20. Education—		
		2. Collegiate Education—		
		Contingencies ..	4,361	8,033
4	63	do. 3. Secondary Education—		
		Boys—Supplies and Services ..	12,074	27,910
5	63	do. 4. Secondary Education—		
		Girls—Supplies and Services ..	2,209	9,815
6	63	do. 5. Primary Education—		
		Boys—Supplies and Services ..	44,327	87,052
7	87	do. 6. Primary Education—		
		Girls—Supplies and Services ..	11,602	15,034
8	87	33. Industries Transferred—		
		D. G. I. Schools—		
		Establishment ..	3,231	5,228
		do. F. Other charges ..	4,529	4,971

(3) Injudicious reappropriations and surrenders causing excesses over allotments

Serial No.	Page	No. of grants and Sub-heads	Amount of reduction	Amount of Excess
1	2	3	4	5
1	80	29. Public Works—	Rs.	Rs.
		A. Civil Engineering—		
		4. Irrigation ..	26,893	1,14,608

## (4) Cases of non-surrender of savings

Serial No.	Page	No. of grants and Sub-heads	Amount of Savings
1	2	3	4
			Rs.
1	27	2. Agriculture— D. Hill Cultivation Measures ..	6,263
2	36	9. Matches— Vegetable Products, etc.— C. Betel nuts ..	3,416
3	42	12. Forests and Tramway— 2. Tramway— B. Revenue, 1. c. Repairs to Bridges ..	17,923
4	54	18. Jails— 1. Central Jail— Supplies and Services ..	14,924
5	87	33. Industries Transferred— F. Other charges ..	4,971
6	87	do. Industries Transferred— G. Mattancheri Coir Depot ..	1,498
7	87	do. I. Development of Cottage Industries ..	3,115
	90	8 36. Uplift of the Depressed Classes— B. Education— Supplies and Services ..	8,129

## (5) Cases of unremedied or uncovered excesses

Serial No.	Page	No. of grant and Sub-head	Amount of Excess
1	2	3	4
			Rs.
1	37	10. Stamps—Contingencies ..	3,865
2	42	12. Forests and Tramway— B-1. Contingencies ..	3,904
3	53	17. Law and Justice— C. Criminal Justice—Allowances ..	2,725
4	68	23. Medical—1. Medical Proper— Allowances ..	16,642
5	80	29. Public Works—A. Civil Engineering— 4. Irrigation ..	1,14,608
6	80	do. 5. Miscellaneous—Public Improvements ..	10,249
7	81	do. B. Mechanical and Electrical— 1. Allowances ..	4,780
8	81	do. 2. Works—1. Electricity ..	1,588
9	97	39. Miscellaneous—1 (c) New Guest House ..	1,413

14. *General conclusion regarding control over expenditure.*—The index of efficient control over expenditure is the smallness of the variations between the final grant or appropriation and the actual expenditure. In the statement given below the result of the control of expenditure during 1120 is compared with that of the previous year.—

		Modified final appropriation	Actuals	Savings (net after deducting excesses)	Percentage
1119	Non-voted	75,90,632	75,32,673	57,959	0·76
	Voted	1,22,00,440	1,07,43,478	14,56,962	11·94
	Non-voted and voted	1,97,91,072	1,82,76,151	15,14,921	7·7
1120	Non-voted	92,83,865	94,52,851	1,68,986	1·8
				(excess)	(excess)
	Voted	1,59,56,359	1,48,24,273	11,32,086	7·1
	Non-voted and voted	2,52,40,224	2,42,77,124	9,63,100	3·8

It may be seen from the above table that the percentage of savings under voted grants has come down considerably in the year under report where as under the non-voted appropriations the percentage of variation has slightly exceeded that of the previous year. But the combined result however, shows that there is considerable improvement in the control over expenditure.

15. *Financial irregularities.*—Important cases of financial irregularities detected during 1120 are detailed in the notes under the respective appropriation accounts. The cases reported do not comprise all the irregularities of the year; cases of minor importance and little significance have been omitted. Only serious irregularities like defalcations, falsifications in accounts, etc. have been referred to.

#### Other topics of interest

16. *Local Audit and Inspection.*—During the year under report the internal accounts of 95 institutions were audited locally by the local Audit Staff. The irregularities noticed in audit were brought to the notice of the Government and Controlling Officers in the respective audit reports.

The Food Supply accounts in the office of the Director of Food Supplies, Offices of the Assistant Supply Officers and in the several central depots, etc. were also audited locally by the Special Audit Officer appointed for the purpose. The Offices of Heads of Departments which are not subjected to local audit, *viz.*, those of the Diwan Peishkar, Police Commissioner, Director of Industries and Commerce, Chief Medical Officer, Director of Public Instruction, Registrar of Co-operative Societies and District Magistrate were also locally inspected from the central Audit Office. The various treasuries also were inspected by the Comptroller of Finance and Accounts as usual. The monthly accounts of the Assam and Ceylon Labour Units were also locally audited by the Local Audit Staff at the Offices of the Assistant Recruiting Officers of Northern and Southern Divisions and the reports submitted to the Government of India.

During the year under report final orders were passed on the new system of keeping accounts and stock verification in the Central Medical Stores. The Madras system of accounts and stock verification was ordered to be introduced in the State Medical Store. As the orders were received late in the year it was not, however, possible to work the new system in the year 1120 itself.

17. *Secret service expenditure.*—The accounts of the expenditure treated under orders of Government as Secret service occurring under "Police-special Rewards" are not subject to scrutiny by the Audit Officer. Administrative officers simply furnish certificate of payment which are duly accepted in audit. All such certificates for the year under report were duly received and accepted in audit.

18. *Writes off.*—Important cases of writes off are mentioned in the appropriation accounts of the department concerned.

19. *Action taken on previous reports.*—The special audit of the cement accounts of the Panchayat Department referred to in the last year's report was completed in the year and a report submitted to Government. Final orders on this were pending with the Government in the year under report.



## Grand Summary of Appropriation Accounts by Grants and Appropriations for the year 1120—M. E.

No.	Name of grant	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
							Savings	Excesses
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Land Revenue— Non-votable	38,082		+	38,207	36,107	2,100	
	Votable	4,96,949	41,691	+	5,39,586	5,31,363	8,223	
2	Agriculture— Non-votable	29,766	2,410	+	32,259	30,388	1,871	
	Votable	3,16,560	19,250	+	3,36,885	3,04,003	32,882	
3	Panchayats— Non-votable	2,483	4,851	+	7,334	6,985	349	
	Votable	4,19,428	3,935	+	4,36,549	4,17,556	18,993	
4	Village Courts— Non-votable	2,593		+	2,593	2,468	125	
	Votable	69,420		+	69,664	68,370	1,294	
5	Co-operative— Non-votable	3,780	1,152	—	3,131	3,056	75	
	Votable	34,212	500	—	31,571	31,188	383	
6	Palace— Non-votable	7,50,000	5,00,000		12,50,000	12,50,000		
7	Subsidy— Non-votable	2,00,089			20,00,089	2,00,089		
8	Excise— Non-votable	5,859		+	6,070	6,069	1	
	Votable	2,35,208		—	2,33,817	2,18,334	15,483	

No.	Name of grant	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
							Savings	Excesses
1	2	3	4	5	6	7	8	9
9	Matches— Non-votable Votable	Rs. 15,000 3,386	Rs. 6,00,400 30,730	Rs. + 1,180	Rs. 6,15,400 35,296	Rs. 18,894 31,324	Rs. 5,96,506 3,972	s.
10	Stamps— Non-votable Votable	Rs. 15,106 46,188	Rs. .. 905	Rs. + 900	Rs. 15,106 47,993	Rs. 14,735 52,193	Rs. 371 ..	4,200
11	Customs— Non-votable	Rs. 208	Rs. 100	Rs. ..	Rs. 308	Rs. 155	Rs. 153	
12	Forests & Tramway— Non-votable Votable	Rs. 14,274 12,43,243	Rs. 10,32,379	Rs. + 118 - 118	Rs. 14,392 22,75,504	Rs. 15,338 20,75,422	Rs. 2,00,082	946
13	Registration— Non-votable Votable	Rs. 3,801 1,42,991	Rs. .. 200	Rs. + 1,200	Rs. 3,801 1,44,391	Rs. 3,614 1,40,448	Rs. 187 3,943	
14	Anchal— Votable	Rs. 1,89,888	Rs. 6,668	Rs. ..	Rs. 1,96,556	Rs. 1,55,352	Rs. 41,204	
15	General Administration— Non-votable Votable	Rs. 1,01,976 2,17,963	Rs. 2,432 61,215	Rs. + 5,300	Rs. 1,04,408 2,84,478	Rs. 1,00,650 2,62,653	Rs. 3,758 21,825	
16	Finance and Accounts— Non-votable Votable	Rs. 11,307 1,00,684	Rs. 2,805 3,038	Rs. + 1,754 + 2,338	Rs. 15,866 1,06,060	Rs. 14,838 1,01,565	Rs. 1,028 4,495	

No.	Name of grants	Original grant or appropriation	Additional grant or appropriation	Diversion and surrender	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
							Savings	Excesses
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
17	Law and Justice— Non-votable	96,397	10,752	-141	1,07,008	1,03,588	3,420	
18	Votable	2,85,758	28,513	+26,840	3,41,111	3,31,890	9,221	
19	Jails— Votable	1,20,101	..	..	1,20,101	96,811	23,290	
	Police— Non-votable	16,548	..	+882	17,430	16,674	756	
20	Votable	4,72,100	2,12,500	-882	6,83,718	6,47,937	35,781	
	Education— Non-votable	78,597	26,664	+966	79,563	78,895	668	
21	Votable	31,59,314	..	-966	31,85,012	28,16,809	3,68,203	
22	Religious— Non-votable	40,060	..	..	40,060	40,035	25	
	Charities— Non-votable	91,867	5,023	+36	96,926	93,835	3,091	
23	Medical— Non-votable	26,068	..	+2,018	28,086	28,084	2	
	Votable	8,83,221	90,601	-2,018	9,71,804	9,46,696	25,108	
24	Ayurveda— Non-votable	3,518	..	+103	3,621	3,621	6,620	
	Votable	1,43,659	..	-103	1,43,556	1,36,936	6,620	
25	Public Health— Non-votable	10,080	1,108	..	11,188	11,117	71	
	Votable	2,52,236	40,098	-12,691	2,79,643	2,23,869	55,774	

No.	Name of grants	Original grant or appropriation	Additional grant or appropriation	Diversion and surrender	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
							Savings	Excesses
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26	Pension and Gratuity— Non-votable	7,00,380			7,00,380	6,93,034	7,346	
27	Stationery and Printing— Votable	3,47,466	43,554	+3,642	3,94,662	3,91,431	3,231	
28	Military— Non-votable	6,75,028			6,75,028	5,14,742	1,60,286	
29	Public Works— Non-votable	1,35,954	1,80,157	+2,082	3,18,193	3,56,265		38,072
30	Interest— Non-votable	20,13,501	13,63,691	+8,118	33,85,310	32,89,819	95,491	
31	Scientific, etc., Department— Votable	5,11,798	1,000		5,12,798	5,93,886		81,088
32	Industries—Reserved— Non-votable	29,456	6,107	+66	35,629	35,019	610	
	Votable	4,410	402		4,812	4,602	210	
		23,330	9,894	+221	33,445	30,029	3,416	
33	Industries—Transferred— Votable	1,37,446		+5,362	1,42,808	1,21,597	21,211	
34	Rural Development							
35	Railway— Non-votable	25,05,000			25,05,000	35,19,088		10,14,088

No.	Name of grant	Original grant or appropriation	Additional grant or appropriation	Diversion and surrender	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
							Savings	Excesses
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
36	Uplift of the Depressed Classes— Non-votable Votable	2,260 1,00,486	3,390	+628	2,260 1,04,504	2,152 93,185	108 11,319	
37	State Conveyances— Non-votable	89,441	30,000	..	1,19,441	1,18,205	1,236	
38	Income-tax— Non-votable Votable	4,07,640 43,149	4,079	+610 +2,066	4,08,250 49,294	3,32,835 45,418	75,415 3,876	
39	Miscellaneous— Non-votable Votable	7,19,793 10,74,022	3,24,309 3,33,193	+755 -59,803	10,44,857 13,47,412	9,38,807 12,27,056	1,06,050 1,20,356	
40	Sinking Fund— Non-votable	3,00,000	..	..	3,00,000	3,00,000	..	
	Non-Votable	76,09,163	16,66,901	+7,801	92,83,865	94,52,851	..	1,68,986
	Total	1,26,01,365	33,62,795	-7,801	1,59,56,359	1,48,24,273	11,32,086	..

## • Grant No. 1—Land Revenue

Major, Minor or Sub-head	Original grant or appropriation	Addi- tional Grant or Appro- priation	Diversion or surren- ders	Final grant or appro- priation	Final expendi- ture	Expenditure com- pared with final grant or appro- priation	
						Savings	Excesses
1	2	3	4	5	6	7	8
I. Land Revenue.— I. Land Revenue Proper.— A. Establishment Non-votable ..	Rs. 29,544	Rs. ..	Rs. ..	Rs. 29,544	Rs. 27,233	Rs. 2,311	Rs. ..

Column 7.—Leave allowance was not utilised in full and also due to deputation of Tahsildars to higher appointments, the substitutes having been given only the minimum pay.

Votable ..	Rs. 2,28,087	R. 8,206	Rs. -12,143	Rs. 2,24,150	Rs. 2,24,660	Rs. ..	Rs. 510
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Column 3.—Towards additional temporary Establishment entertained during the course of the year.

Column 4.—Transferred mainly to 'B. Allowances'

Column 8.—Due to insufficiency of allotment.

B. Allowances.— Votable ..	Rs. 1,58,460	Rs. 13,026	Rs. +15,728	Rs. 1,87,214	Rs. 1,87,512	Rs. ..	Rs. 298
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Columns 3 and 4.—Due to increase in T.A. rates, additional staffs entertained, etc.

Column 8.—The Budget allotment proved insufficient.

C. Supplies and Ser- vices.— Non-votable ..	Rs. 8,188	Rs. ..	Rs. +125	Rs. 8,313	Rs. 8,316	Rs. ..	Rs. 3
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Column 4.—To meet the actual assessment on Sirkar Lands outside the State.

Votable • ..	Rs. 8,485	Rs. 4,888	Rs. ..	Rs. 13,373	Rs. 12,222	Rs. 1,151	Rs. ..
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Column 3.—Increase in estimated cost of Survey Stones, enhanced contribution to the Central Bank of India for attending to shroffing work at Cochin Kanayannur and Trichur Treasuries, etc.

Column 7.—Non-payment of moiety to outside Governments resulted in some savings.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D. Contingencies.— Votable ..	49,288	7,742	—3,380	53,650	53,126	624	..

Column 3.—Towards advance payment of Income-tax on Irrigation cess realised from British India, publication charges under Labour Gratuity Scheme etc.

Column 4.—Transferred mainly to 'B. Allowances.'

Column 7.—Due to strict economy in expenditure.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Stamping weights and Measures— Non-votable ..	350	..	..	350	558	..	208

Column 8.—Larger number of weights and measures had to be stamped in the year so much so the allotment originally provided proved insufficient.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Charges for Anti- rubic Treatment— Votable ..	2,000	..	..	2,000	1,281	719	..

Column 7.—Decrease in the number of antirubic cases.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. K. A. Samajom— Votable	965	1,355	..	2,320	2,111	209	..

Column 3.—Towards urgent works to be attended to in the Samajam Buildings

Column 7.—Leave allowance not utilised in full.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Fisheries.— Establishment.— Votable ..	7,733	..	—98	7,635	7,071	564	..

Column 7.—Temporary staff not entertained for the full period of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	5,157	..	+98	5,255	5,509	..	254

Column 8.—Due to enhancement of Consolidated T.A. to Drivers, etc., the original grant proved insufficient.

1	2	3	4	5	6	7	8
Supplies and Services.— Votable	Rs. 5,950	Rs. ..	Rs. ..	Rs. 5,950	Rs. 5,182	Rs. 768	Rs. ..

Column 7.—Some bills were pending payment at the close of the year and also due to strict economy in expenditure.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable	11,658	..	..	11,658	8,820	2,838	..

Column 7.—Full allotment not utilised.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Statistical Branch (Temporary).— Establishment.— Votable	3,352	510	+398	4,260	3,164	1,096	..

Column 3.—Towards temporary staff entertainment in the course of the year to take survey of unskilled labour.

Column 4.—From "Industries Reserved" due to transfer of a clerk for Statistical work.

Column 7.—Leave allowance not utilised in full. The additional staff was not also entertained for the full period intended.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable	7,416	4,279	+343	12,038	11,640	398	..

Column 3.—The term of the Budget Enquiry Staff had to be extended.

Column 4.—Please vide remarks under Establishment (Col. 4)

Column 7.—Full allotment was not utilised.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies	734	800	..	1,534	1,156	378	..

Column 3.—Towards purchase of a type-writer.

Column 7.—Vide remarks under allowances (Col. 7)



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Cattle Pounds.— Votable	7,664	885	..	8,549	7,909	640	..

Column 3.—The cattle Trespass Act was extended to include Ducks and Drakes and the additional grant was necessitated for making arrangements to impound them.

Column 7.—Savings under P.C.R. Works of the pounds.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Non Votable	38,082	..	+125	38,207	36,107	2,100	..
Votable	4,96,949	41,691	+946	5,39,586	5,31,363	8,223	..

*Administration of the Grant.*—The savings under the non-votable items work up to 5.5 per cent of the final appropriation and they were mainly under "Salaries". The savings under the voted grants amount to 1.5 per cent of the final grant.

*Audit Notes.*—(i) Excess expenditure occurred under a few heads viz., Land Revenue Proper-Establishment (Votable), Allowance, etc. They were not timely regularised, i.e., at least before the final accounts of the year were closed.

(ii) Under Land Revenue Proper-Establishment (Votable) the additional allotment proved completely unnecessary in view of the transfer made from this to other heads. The transfer made was itself without due consideration of the actual requirements of the year and this bespeaks want of adequate control over the budget grant. Under D. Contingencies also the additional allotment obtained proved to be far in excess.

(iii) The additional grant got sanctioned under 6. Statistical-Branch-Establishment (Votable) proved not quite necessary in view of the final savings under the sub-head. There was a case for surrender under this sub-head as the additional temporary Establishment was not entertained for the full period in the year as originally estimated. But this was not actually done.

*Irregularities.*—1. An instance of shortage in the cash balance by Re. 1 was noticed in one of the Treasuries. This shortage was not detected at the close of the day nor accounted for by the officer responsible timely due to mistake in the entries made in the cash registers. The mistake was traced out in the year and the officer responsible for the shortage made good the amount.

2. Certain irregular draws under the graded audit Establishment of the Land Revenue Department were noticed in the year. The total sanctioned strength was being exceeded and the irregularities still remain to be rectified or explained. The matter is under investigation.

(i) *Frauds and misappropriations.*—A case of fraud came to light in the year under report. A Parvathiam on collecting a sum of Rs. 112-7-2 towards Land Revenue assessment from a certain party noted in the counterfoil of the receipt only Rs. 12-7-2 and then misappropriated Rs. 100. The matter was enquired into and on finding the officer guilty he was dismissed from service after realising from him the full amount.

(ii) A case of illicit removal of timber in a certain village in Talappilli Taluk brought to light in 1119 was disposed of in the year under report. Two clerks and a Parvathiam involved were dismissed from service.

(iii) Another case of illicit felling of timber in a certain village in Trichur Taluk also came to light in the year. The matter is pending final disposal at the hands of the Government.

(i) *Writes off.*—A sum of Rs. 59—11—2 under Water Cess had to be written off from the British Ryots in Palghat Taluk as there was no actual supply of water for the past few years due to damages caused to the Chal through which the water was supplied.

5. Certain old furniture remained to be accounted for by the Tahsildar concerned in a certain taluk. The deficit was detected in the Taluk office, in two Revenue Inspectors' Offices and one Village office on actual verification of the stock. The matter is still pending final orders.

6. Two cases of double drawals of pay etc. and Dearness allowance, one in respect of a Taluk office clerk and the other coming under a Fish Curing Yard Establishment amounting to Rs. 38 in all were noticed in the year under report. The matter was brought to the notice of the Controlling Officer for refund and it is still pending final disposal.

#### Grant No. 2—Agriculture

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
2. Agriculture	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Agriculture proper							
1. Agriculture Establishment.—							
Non-Votable ..	3,270	..	—110	3,160	3,114	46	..
Votable ..	28,521	..	—655	27,866	25,290	2,576	..

Column 7.—Savings under leave allowance and also due to non-appointment of substitutes in leave vacancies in certain cases.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.—							
Votable ..	16,914	500	+1,065	18,479	18,126	353	..

Column 3.—Due to increased touring work of the officers of the department.

Column 4.—Rates of Dearness allowance enhanced in the course of the year.

Column 7.—Mainly under fixed T.A. due to non-payment of T.A. to officers while on leave.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—							
Votable ..	750	..	+125	875	859	16	..

Column 4.—Towards the actual requirements of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.—							
Votable ..	10,361	..	+1,239	11,600	11,457	143	..

Column 4.—To meet increased demands under contingent items of expenditure on account of increased activities of the department.

Column 7.—Mainly under Printing charges as per actuals.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Farm Operations— Establishment.— Votable ..	10,450	..	-557	9,893	9,420	473	..

Column 7.—Savings under leave allowance due to non-appointment of substitutes in leave vacancies in certain cases.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	5,596	300	+ 557	6,453	6,433	20	..

Column 3.—Towards journey of the Manager to Coimbatore for the purchase of goats, et

Column 4.—Mainly on account of journeys of the Manager to Madras to attend the meeting of Marketing Officers and of the subordinates to Bangalore to purchase Sindhi bulls.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and services.— Votable ..	95,228	8,000	-1,363	1,01,865	85,964	15,901	..

Column 3.—Towards increased demand necessitated on account of high wages of casual labourers.

Column 7.—Mainly due to limiting expenditure to the minimum as far as possible and on account of failure of certain Panchayats in coming forward to station stud bulls in all centres.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	5,320	1,150	-811	5,659	5,127	532	..

Column 3.—For meeting refunds of amounts remitted in advance for purchase of Farm produce and for payment of a grant.

Column 7.—Tobacco cultivation was not started in the year nor was there any refund to be made as anticipated.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Horticultural Schools.—Votable ..	8,060	..	-345	7,715	6,260	1,455	..

Column 7.—Mainly under leave allowance and also on account of non-execution of certain works.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. (1) Agricultural Schools.—Votable ..	..	3,150	+ 190	3,340	2,874	466	..

Columns 3 and 4.—Towards expenditure of schools started in the course of the year.

Column 7.—Mainly on account of non-undertaking of excursions, etc., of the students and also due to absence of some of the candidates on leave.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Seed and Manure Depot.—Votable ..	28,449	..	+1,107	29,556	29,450	106	..

Column 4.—To meet increased demands on account of greater activities of the department.  
Column 7.—Mainly under subsidy to cultivators as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Maintenance of Gardens.—Non-Votable ..	26,496	100	+ 193	26,789	25,074	1,715	..

Columns 3 and 4.—Insufficiency of budget grant due to increase in cost of manure, wages to coolies, etc.

Column 7.—Mainly due to non-execution of certain works and partly owing to interchange between votable and non-votable grants.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	14,541	200	+190	14,931	13,782	1,149	..

Column 3.—Vide remarks against columns 3 and 4 under non-votable.

Column 4.—Due to enhancement of Dearness allowance rates.

Column 7.—Vide remarks against column 7 under non-votable.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Coconut Station.—Votable ..	4,223	500	+65	4,788	4,524	264	..

Column 3.—Due to increase in the casual labour charges.

Column 7.—Savings under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Special contribution for Rural Development.—Votable ..	5,000	..	..	5,000	5,000	..	..
B. Avenues—Votable ..	13,765	..	—571	13,194	11,874	1,320	..

Column 7.—Mainly due to restricting the expenditure to the bare minimum.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. Veterinary Hospitals.—Establishment.—Non-Votable ..	..	2,310	..	2,310	2,200	110	..

Column 3.—Towards the pay of the Veterinary Director newly appointed in the year.

Column 7.—Under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	23,229	..	..	23,229	21,437	1,792	..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	13,638	..	+433	14,071	15,158	..	1,087

Column 4.—Due to increase in the Dearness allowance rate.

Column 8.—The re-appropriation made was not sufficient to meet the increase in Dearness allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and services.—Votable..	13,000	4,000	—1742	15,258	14,739	519	..

Column 3.—There were frequent outbreaks of cattle diseases in the year necessitating purchase of larger quantities of medicines.

Column 7.—Purchase of serum was not fully paid for in the year as the company's bill was not received in time.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	3,747	1,450	+2,148	7,345	6,724	621	..

Columns 3 and 4.—With the constitution of a separate department for Veterinary services, the original budget grants under P. C. R., Miscellaneous, Rent, etc., heads of contingent items were found inadequate.

Column 7.—All the purchases intended could not be made due to non-availability of stock in the market and also due to non-execution of P. C. R. works to some of the Veterinary Dispensaries.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
D. Hill Cultivation Measures.— Votable ..	15,768	..	..	15,768	9,505	6,263	..

Column 7.—Due to termination of Hill cultivation measures earlier than expected, the full allotment was not utilised.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Total {	Non-Votable	29,766	2,410	+83	32,259	30,388	1,871	..
	Votable ..	3,16,560	19,250	+1,075	3,36,885	3,04,003	32,882	..

*Administration of the Grant.*—The final non-voted appropriations and voted grants stood at Rs. 32,259 and Rs. 3,36,885 respectively and the savings of Rs. 1,871 and Rs. 32,882 under the respective items represent 5·8 per cent and 9·8 per cent.

*Audit Notes.*—1. The additional grant of Rs. 8,000 under '2. Farm operations' proved unnecessary in view of the final savings at the end of the year.

2. The additional grant of Rs. 1,150 under '2. Farm. Contingencies' was not quite necessary in view of the transfer effected from the head and the final savings resulted. As the tobacco cultivation was not started in the year the allotment sanctioned for this purpose should have been rightly surrendered.

3. Under '3 (1) Agricultural School (votable)' the re-appropriation made was not quite necessary in view of the final savings.

4. The additional allotments sanctioned and the re-appropriations under maintenance of gardens both non-votable and votable proved unnecessary as substantial savings resulted finally.

5. The excess expenditure under '(e) Veterinary Hospital Allowances—votable' should have been regularised before the year was closed.

6. There were substantial savings under '(D) Hill cultivation measures' for surrender. No surrender was, however, actually made.

*Irregularities.*—There was a case of loss of Government money amounting to Rs. 411—15—9 due to want of proper supervision and check on the part of an Inspector in regard to the disposal of avenues. The matter was under investigation in the year. The officer was compulsorily retired from service and the whole amount ordered to be recovered from him.

2. There was a case of excess drawal of pay by an Agricultural Inspector at a rate higher than that admissible to him under the rules. The amount involved was, however, small and this was got refunded.

3. An excess drawal by Rs. 16 due to mistake in totalling of a bill was noticed in audit in respect of pay bill of a garden establishment. (Non-votable) The amount was timely refunded.

4. The result of the working of the Hill Paddy Scheme was finally disclosed in the year under report. The scheme resulted in a disastrous failure. The total expenditure met in the years 1118, 1119 and 1120 amounted to Rs. 9,67,369 and the yield was only Rs. 2,71,807 thus revealing a loss of Rs. 6,95,562. The scheme was not evidently investigated properly in those critical days and the execution also proved a failure. The scheme was put a stop to towards the close of the year under report.

#### Grant No. 3.—Village Panchayats

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Village Panchayats A. Administrative Establishment.— Non-Votable ..	2,483	4,851	..	7,334	6,985	349	..

Column 3.—Towards the salary of the Panchayat Director newly appointed.

Column 7.—Savings under Leave Allowance.

Votable ..	Rs. 18,630	Rs. 2,129	Rs. +1,945	Rs. 22,704	Rs. 20,006	Rs. 2,698	Rs. ..
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Columns 3 and 4.—Towards new Panchayat Inspectors entertained and also for temporary establishment created on account of the bifurcation of the department.

Column 7.—Due to entertainment of substitutes in leave vacancies on minimum pay, late joining duty of some of the new hands entertained in the course of the year, etc.

1	2	3	4	5	6	7	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	11,619	1,112	+3,297	16,028	16,148	..	120

Columns 3 and 4.—Due to enhancement of the rate of Dearness allowance and for meeting larger expenditure under T. A.

Column 8.—Due to enhancement of rate of Dearness Allowance the expenditure slightly exceeded the budget grant under "Dearnes Allowance."

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	2,678	694	+2,648	6,020	5,392	628	..

Columns 3 and 4.—Due to bifurcation of the Department from Public Health, some extra expenditure for service labels, etc., had to be met.

Column 7.—No rent had to be paid for a Panchayat Overseer's Office. Savings also occurred under a few contingent heads as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Contribution to Village Panchayats Establishment.— Votable ..	4,080	..	..	4,080	4,120	..	40
Allowances.— Votable ..	19,312	..	+37	19,349	18,227	1,122	..

Column 7.—No Dearness allowance had to be paid to some of the Panchayats Clerks.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	1,01,799	..	-5,6836	44,963	39,067	5,896	..

Column 7.—Savings mainly under Election expenses, cost of printed forms due to non-payment of the full cost in the year, charges for water pandals due to non-payment of increased contribution to all water pandals, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Works-Votable ..	2,44,940	..	+62,195	3,07,135	3,01,907	5,228	..

Column 4.—Due to new works undertaken in the year, increased cost due to war conditions, etc.

Column 7.—Mainly accounted for by unexpended balance due to non-completion of the works, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. Village Libraries.— Votable ..	16,370	..	-100	16,270	12,689	3,581	..

Column 7.—Due to deduction of running expenses and cost of books for unsatisfactory working of some of the libraries.

	1	2	3	4	5	6	7	8
Total	Non-votable	Rs. 2,483	Rs. 4,851	Rs. ..	Rs. 7,334	Rs. 6,985	Rs. 349	Rs. ..
	Votable	4,19,428	3,935	+13,186	4,36,549	4,17,556	18,993	..

*Administration of the grant.*—The original non-voted appropriation of Rs. 2,483 was augmented by an additional appropriation of Rs. 4,851 and the final appropriation thus stood at Rs. 7,334. The final savings of Rs. 349 represent 4·8 per cent of the final appropriation.

With additional grant of Rs. 3,935 and re-appropriation of Rs. 13,186 from other grants the original voted grant of Rs. 4,19,428 was raised to Rs. 4,36,549. An expenditure of Rs. 4,17,556 was alone met in the year leaving a balance of Rs. 18,993 as savings. The savings represent 4·4 per cent of the final grant. The expenditure includes Rs. 1,75,003 being the adjustment of the special contribution provision by debit to the service head and credit to the Personal Deposit accounts.

*Audit Notes.*—1. The additional allotment of Rs. 2,129 obtained under "A-Establishment—Votable" proved unnecessary in view of the final saving resulted under the head.

2. The excess expenditure of Rs. 120 under "A—Allowances" should have been regularised before the accounts of the year were closed.

3. The allotment provided for to meet the rent charges of a Panchayat Overseer's Office having been not utilised, should have been timely surrendered.

*Irregularities.*—Certain mishandling of stores, viz., cement was brought to notice in the Department and the matter was fully enquired into in a special audit by the Audit Department. The report was pending disposal by the Government at the close of the year.

#### Grant No. 4—Village Courts

Major, Minor or Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
4. Village Courts.— A. Administration Establishment.— Non-votable ..	Rs. 2,593	Rs. ..	Rs. ..	Rs. 2,593	Rs. 2,468	Rs. 125	Rs. ..
Column 7.—Under Leave Allowance.							
Votable ..	Rs. 4,048	Rs. ..	Rs. ..	Rs. 40,48	Rs. 3,920	Rs. 128	Rs. ..

Column 7.—Mainly due to non-appointment of substitutes in leave vacancies.



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	3,562	..	+444	4,006	4,123	..	117

Column 4.—The Dearness allowance rates were increased necessitating increased budget provision.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	2,816	..	..	2,816	2,617	199	..

Column 7.—Stand distributed under the several contingent heads and are the result of strict economy in expenditure.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Village Courts Establishment.— Votable ..	27,248	..	+240	27,488	25,817	1,671	..

Column 4.—Towards additional staff entertained.

Column 7.—Mainly due to non-appointment of substitutes in leave vacancies.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	20,270	..	+178	20,448	21,461	..	1,013

Column 4.—For payment of Dearness allowance to additional staff entertained.

Column 8.—Due to enhancement of Dearness allowance rates the budget allotment proved insufficient.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	11,476	..	-618	10,858	10,432	426	..

Column 7.—Allotment for payment of rent was not fully utilised and this accounts mainly for the savings.

Total	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-votable	2,593	..	..	2,593	2,468	125	..
Votable	69,420	..	+244	69,664	68,370	1,294	..

*Administration of the Grant.*—The savings under non-voted appropriations and the voted grants work up respectively to 4·8 per cent and 1·9 per cent.

*Audit Notes.*—(i) The re-appropriation made under "B-Village Courts" proved unnecessary in view of the final savings resulted.

(ii) The excess under "B-Allowances" should have been regularised before the final accounts of the year were closed.

## Grant No. 5 — Co-operative Societies

Major, Minor or Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
5. Co-operative Societies—Establishment.—Non-votable ..	Rs. 3,780	Rs. 1,152	Rs. -1,801	Rs. 3,131	Rs. 3,056	Rs. 75	Rs. ..

Column No. 3.—On account of grant of privilege leave to the permanent Registrar transferred to Land Mortgage Bank.

Votable ..	Rs. 16,802	Rs. ..	Rs. -3,002	Rs. 13,800	Rs. 13,483	Rs. 317	Rs. ..
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Column 4.—Transferred mainly to Grant No. 33. Industries—transferred for meeting the pay of certain officers since transferred to the control of the Director of Industries and Commerce.

Column 7.—Savings mainly under leave allowance.

Allowances.—Votable ..	Rs. 12,582	Rs. ..	Rs. -1,858	Rs. 10,724	Rs. 10,724	Rs. ..	Rs. ..
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Column 4.—Vide remarks against column 4 under "Establishment—Votable".

Supplies and services.—Votable ..	Rs. 1,100	Rs. ..	Rs. ..	Rs. 1,100	Rs. 1,100	Rs. ..	Rs. ..
Contingencies.—Votable ..	Rs. 3,728	Rs. 500	Rs. +1,719	Rs. 5,947	Rs. 5,881	Rs. 66	Rs. ..

Column 3.—Towards grant of a subsidy to a society for running Victory Shop.

Column 4.—Mainly towards payment of leave salary of the permanent Registrar transferred to Land Mortgage Bank.

Total	Non-votable	Rs. 3,780	Rs. 1,152	Rs. -1,801	Rs. 3,131	Rs. 3,056	Rs. 75	Rs. ..
	Votable	Rs. 34,212	Rs. 500	Rs. -3,141	Rs. 31,571	Rs. 31,188	Rs. 383	Rs. ..

Administration of the grant.—The savings under "Non-votable" was not appreciable and that under "Votable" represent only 1.2 per cent of the final grant. A transfer of Rs. 4,942

was made from the grant to Grant No. 33 "Industries—Transferred" for reasons explained in the statement.

*Financial Irregularities.*—(i) A case of drawal of money from the Treasury on the closing days of the year to prevent lapse of budget grant was detected in audit and the irregularity brought to the notice of the Government. The Government issued strict orders not to repeat the procedure followed.

(ii) On verification of stock certain items of furniture remained to be accounted for at the close of the year. Final orders are pending on this.

#### Grant No. 6—Palace

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Palace,— Non-votable ..	7,50,000	5,00,000	..	12,50,000	12,50,000	..	..

Column 3.—The Palace Scheme was revised in the year necessitating a greater contribution from the General Revenues.

Total Non-votable ..	Rs. 7,50,000	Rs. 5,00,000	Rs. ..	Rs. 12,50,000	Rs. 12,50,000	Rs. ..	Rs. ..
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#### Grant No. 7—Subsidy

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Subsidy— Non-votable ..	2,00,089	..	..	2,00,089	2,00,089	..	..
Total Non-votable ..	2,00,089	..	..	2,00,089	2,00,089	..	..

## Grant No. 8—Excise

Major, Minor or Sub-Head	Original grant or appropriation	Addi- tional grant or appropriation	Diver- sion and surren- ders	Final grant or appropriation	Final expendi- ture	Expenditure com- pared with final grant or appro- priation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Excise.— 1. Excise Proper Establishment.— Non-Votable ..	5,859	..	+211	6,070	6,069	1	..

Column 4.—Necessitated due to payment of some arrear salary in the current year's allotment.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	80,067	..	—907	79,160	71,441	7,719	..

Column 7.—Mainly under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	50,552	..	+566	51,118	54,081	..	2,963

Column 4.—To meet the actual demands of the year under T. A.

Column 8.—Increase due to enhancement of Dearness allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	14,800	..	..	14,800	14,923	..	123

Column 8.—The budget grant made for transport charges of opium and Ganja proved insufficient.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	40,423	..	+1,800	42,223	40,461	1,762	..

Column 4.—Mainly for repairing charges of the Motor Boat.

Column 7.—Mainly due to lesser refunds made and also due to savings under printing charges as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. (a) Salt Establishment.— Votable ..	3,777	..	—26	3,751	3,554	197	..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable ..	1,224	..	+26	1,250	1,322	..	72
Contingencies.— Votable ..	621	..	..	621	573	48	..
2. (b) Manufacture of Salt.— Votable ..	43,744	..	-2,850	40,894	31,979	8,915	..

Column 7.—Due to suspension of large scale operations under the salt manufacturing scheme.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total } Non-votable ..	5,859	..	+211	6,070	6,069	1	..
Total } Votable ..	2,35,208	..	-1,391	2,33,817	2,18,334	15,483	..

*Administration of the Grant.*—The savings under voted grants amounted to 6.6 per cent of the final grant.

*Audit Notes.*—The excess expenditure under "1. Excise Proper—allowances" remained to be regularised at the end of the year. So also the excess expenditure under "Supplies and Services" was not regularised in the year. This should have been done at least before the accounts of the year were closed.

*Financial Irregularities.*—(i) A few cases of double draws under Sweeping charges and Rent charges of certain Range Offices were disclosed in the year. The amounts involved were small and they were all duly got refunded.

(ii) An instance of allowing a Masapadi of the department to perform his duties for over 6 months without furnishing the necessary security was noticed in the year. The procedure was since regularised by obtaining Government sanction for his retention in service without furnishing security.

#### Grant No. 9—Matches, Vegetable Products, etc.

Major, Minor and Sub-head	Original grant or appropri- ation	Addi- tional grant or appropri- ation	Diversion and sur- renders	Final grant or appropri- ation	Final expendi- ture	Expenditure com- pared with final grant or appropri- ation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9. Matches A. Matches Proper.— Establishment.— Votable ..	2,009	..	-130	1,879	1,518	361	..

Column 7.—Mainly due to non-entertainment of the full complement of the sanctioned Establishment.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable	1,172	..	..	1,172	1,018	154	..

Column 7.—Vide remarks against Column 7 under Establishment.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services.— Votable	175	..	+30	205	200	5	..
Contingencies.— Non-votable	15,000	..	..	15,000	18,494	..	3,494

Column 8.—Excess under actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	30	..	+100	130	5	125	..

Column 4.—Towards anticipated refund of duty.

Column 7.—No refund was met from this grant and hence the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Vegetable Products.— Non-votable	..	1,00,000	..	1,00,000	..	1,00,000	..

Column 3.—Due to introduction of the new duty on Vegetable products.

Column 7.—Payment of contribution to Government of India was not made in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	..	..	+1,180	1,180	1,269	..	89

Column 4.—Re-appropriated from Grant No. 8—Excise for reasons noted against Column 3 under non-votable.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. Betel Nuts, Tea and Coffee.— Non-votable	..	50,0,400	..	5,00,400	400	5,00,000	..

Column 7.—The contribution to Government of India was not made in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	..	30,730	..	30,730	27,314	3,416	..

Column 3.—Due to introduction of new tax on betel nuts.

Column 7.—Mainly under Establishment charges as the full Establishment was not entertained throughout the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Non-votable	15,000	6,00,400	..	6,15,400	18,894	5,96,506	..
Votable	3,386	30,730	+1,180	35,296	31,324	3,972	..

*Administration of the Grant.*—The final savings under non-voted appropriations work out to 96.9 per cent and that under voted grants to 11.3 per cent of the final appropriations and grant respectively.

*Audit Notes.*—The excess expenditure under "A. Contingencies" remained to be regularised at the end of the year. This should have been done at least before the accounts of the year were closed.

The additional appropriations obtained under "B. Vegetable Products" and "C. Betel Nuts, etc." towards payment of contribution were not utilised in the year. These should have been surrendered, before the close of the year.

#### Grant No. 10—Stamps

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
10. Stamps Establishment.— Non-votable ..	Rs. 2,106	Rs. ..	Rs. ..	Rs. 2,106	Rs. 2,005	Rs. 101	Rs. ..
Column 7.—Mainly under leave allowance.							
Votable ..	Rs. 12,087	Rs. ..	Rs. -600	Rs. 11,487	Rs. 12,536	Rs. ..	Rs. 1,049
Column 8.—Certain additional temporary appointments were created in the course of the year and the excess expenditure is accounted for by this.							
Allowances.— Votable ..	Rs. 5,203	Rs. ..	Rs. +1,050	Rs. 6,253	Rs. 6,904	Rs. ..	Rs. 651
Columns 4 and 8.—Due to enhancement of Dearness allowance rates in the course of the year.							
Supplies and services.— Non-votable ..	Rs. 13,000	Rs. ..	Rs. ..	Rs. 13,000	Rs. 12,730	Rs. 270	Rs. ..
Column 7.—Due to abnormal increase in the sale of Stamp papers, etc. large amounts had to be paid under commission.							
Votable ..	Rs. 22,815	Rs. ..	Rs. -5	Rs. 22,810	Rs. 21,445	Rs. 1,365	Rs. ..

Column 7.—Cost of Stamps and Stamp papers purchased fell short of the budget grant as the purchases were limited to actual requirements.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable ..	6,083	905	+455	7,443	11,308	..	3,865

Column 3 and 4 towards a typewriter newly purchased and also due to increase in transport charges of Stamps and Stamp papers.

Column 8.—Due to larger refunds that had to be made in the year on account of larger sale of stamp paper, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable ..	15,106	..	..	15,106	14,735	371	..
{ Votable ..	46,188	905	+900	47,993	52,193	..	4,200

*Administration of the grant.*—The savings under the Non-voted appropriation amount to 2.5% of the final appropriation and the excess under voted grants represents 8.8% of the final grant.

*Audit Notes.*—The excess expenditure under Establishment Votable, 'Allowances' and 'contingencies' remained to be regularised at the close of the year though this should have been done timely *i. e.*, at least before the accounts of the year were closed.

#### Grant No. 11.—Customs (Non-Votable)

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and Surrenders	Final grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	R.	Rs.	Rs.	Rs.	Rs.	Rs.
11. Customs (Non-Votable.— Allowances (Non-Votable)..	6	..	..	6	6	..	..
Contingencies.— (Non-votable) ..	202	100	..	302	149	153	..

Col. 3.—Towards probable payment of witness batta in Iron Control Cases.

Col. 7.—Mainly due to the fact that no substantial Batta under the Iron Control Order Cases had to be paid.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total (Non-Votable)..	208	100	..	308	155	153	..



*Administration of the Grant.*—The savings represent 49·7% of the final appropriation and the savings were mainly under contingencies due to non-utilisation of the additional appropriation made for payment of Witness Batta under the Iron Control Order Cases.

*Audit Note.*—The Additional appropriation of Rs. 100 under 'Contingencies' proved unnecessary in view of the final savings resulted.

**Grant No. 12.—Forest and Tramway**

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and Surrenders	Final grant of Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
12. Forest and Tramway	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Forests.—							
A. Conservancy and Works (Votable) ..	9,13,450	9,40,690	—42,891	18,11,249	16,81,150	1,30,099	..

Col. 3.—Towards increased demand necessitated on account of transport of timber for war purposes and supply of fuel for Civil consumption.

Col. 7.—Mainly under maintenance charges of Lorries, hire charges.

B. Salaries and Establishment—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment.—							
Non-Votable ..	10,948	..	..	10,948	11,954	..	1,006

Col. 8.—As per actuals. The excess remained to be regularised at close of the year.

Votable ..	Rs. 63,506	Rs. ..	Rs. +24,130	Rs. 87,636	Rs. 76,554	Rs. 11,082	Rs. ..
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Col. 4.—By transfer from I. A. Conservancy and Works (Votable) on account of transfer of work—charged—Establishment to "Temporary Establishment".

Col. 7.—Mainly under leave allowance due to non-appointment of substitutes in leave vacancies, appointment of substitutes on the minimum pay for officers on other duty, etc., etc.

Allowances—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	63,620	13,600	+18,761	95,981	81,246	14,735	..

Cols. 3 and 4.—Due to enhancement of Dearness allowance, etc., rates effected in the year and on account of transfer of works—charged—Establishment to temporary establishment.

Col. 7.—Due to non-entertainment of the full temporary staff and substitutes in leave vacancies.

1	2	3	4	5	6	7	8
Contingencies— Votable ..	Rs. 8,255	Rs. 631	Rs. ..	Rs. 8,886	Rs. 12,790	Rs. ..	Rs. 3,904

Col. 3.—Towards hire charges of a type-writer and shifting charges of a Range Office to a new building.

Col. 8.—The expenditure under purchase of furniture and cost of printed forms exceeded the original grants and the excess remained to be regularised at the close of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. Improvements to the Housing con- struction of the staff stationed in Mala- rial tracts Votable ..	1,594	..	..	1,594	..	1,594	..

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Tramway A. Capital ..	..	..	..	..	..	..	..

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Revenues.— 1. Maintenance of Ways Works and Stations Maintenance.— (a) General Super- vision Establishment Non-votable ..	3,326	..	+ 118	3,444	3,384	60	..

Col. 4.—To meet the actual requirements of the year partly due to grant of leave to the Engineer and partly due to revision of his scale of pay.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	9,345	..	- 548	8,797	8,482	315	..

Col. 7.—Mainly due to appointment of substitutes on the minimum pay.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Votable ..	13,641	400	+ 71	14,112	13,929	183	..

Col. 3.—To meet increased demand under T. A.

Col. 7.—Due to strict economy in T. A. expenditure.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable ..	465	..	+ 35	500	371	129	..

Col. 7.—As per actuals under the various detailed heads.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Maintenance and Re- newal of Permanent ways— Votable ..	37,236	24,510	— 247	61,499	56,316	5,183	..

Col. 3.—Due to transport of timber for War purposes, etc.

Col. 7.—Mainly due to non-execution of a part of the work and also under tender savings and partly due to variations in original Estimate.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(c) Repairs to bridges Votable ..	8,150	19,555	—1,622	26,083	8,160	17,923	..

Col. 3.—For meeting probable increase in tender rates.

Col. 7.—The actual increase in tender rates was much below the original estimation and partly due to non-adjustment of cost of cement in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(d) Repairs to Stations, Staff quarters, etc. Votable—	6,010	1,972	..	7,982	5,548	2,434	..

Col. 3.—To meet increased tender rates.

Col. 7.—Only little work was done in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(e) New Minor Works—	..	..	..	..	..	..	..

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(f) Unclassified expenditure— Votable ..	1,200	..	..	1,200	1,170	30	..

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(g) Low Expenses Votable ..	70,740	20,000	1,200	1,00,000	91,000	17,000	..

Col. 3 and 4. To meet increased demand due to transport of timber in greater quantity for war, etc. supply.

Col. 7. Mainly due to non purchase of the full quantity of Civil Excess, etc. and also partly due to the fact that only limited number of Butler tubes had to be purchased.

1	2	3	4	5	6	7	8
(3) Carriage and Waggon expenses.— Votable ..	Rs. 15,800	Rs. ..	Rs. + 1,300	Rs. 17,100	Rs. 15,892	Rs. 1,208	Rs. ..

Col. 4.—Mainly due to enhancement of wages of coolies.

Col. 7.—Mainly under repair charges of trucks etc., and partly due to non-availability of truck wheels for purchase.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Traffic Expenses, Votable	18,741	1,155	—936	18,960	17,714	1,246	..

Column 3.—The daily wages of coolies increased.

Column 7.—Due to non-availability of certain materials, for purchase.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. General and Miscellaneous charges, Votable	3,004	..	—400	2,604	2,297	307	..

Column 7.—All the spare parts of the telephone could not be purchased.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Unforeseen charges, Votable	572	..	+286	858	857	1	..

Column 4.—To meet actual requirements of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Refunds Votable	250	..	..	250	..	250	..

Column 7.—No refunds came up for payment.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8. Improvements to housing conditions of the staff.— stationed in Malarial tracts Votable	1,658	..	—74	1,584	1,369	215	..

Column 7.—Due to tender savings.

	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total	{ N. V.	14,274	..	+118	14,392	15,338	..	946
	{ V.	12,43,243	10,32,379	-118	22,75,504	20,75,422	2,00,082	..

Administration of the Grant.—

Under Non-voted appropriation, the expenditure exceeded the total final appropriation of Rs. 14,392 by Rs. 946 which works up to 6.6 percent of the final appropriation.

The original voted grants *viz.* Rs. 12,43,243 was augmented by supplementary grants amounting to Rs. 10,32,379 and with the transfer of Rs. 118 made from it to Non-voted appropriation the final grant stood at Rs. 22,75,504. The actual expenditure was, however, only Rs. 20,75,422 thereby resulting in savings of Rs. 2,00,082 which works up to 8.8 percent of the final grant.

Audit Notes.—

1. The excess expenditure under I. Forests B. Salaries, etc. Establishment-Non-votable and Contingencies, remained to be regularised at the close of the year. This should have been done before the accounts of the year were closed.

2. The additional grants obtained under certain heads proved wholly unnecessary and in certain others far in excess of the actual requirements. It would have been possible to meet the required excess expenditure by suitable re-appropriations in certain cases. *Vide* I. B. Allowances (Votable), I-A, Conservancy and Works, (Votable, 2-B (i) (c) Repairs to bridges (votable), 2-B (i) (d) Repairs to Stations, etc., 2 (b) (2) Loco-expenses and (4) Traffic expenses.

3. The savings under 2-B(i)c—Repairs bridges to (votable) should have been timely surrendered.

Financial irregularities. Irregularities of a serious nature noticed in respect of the grant are dealt with in Appendix D to the Report.

Grant No. 13—Registration

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
13. Registration Establishment Non-votable	3,801	..	..	3,801	3,614	187	..
Column 7.—Under leave allowance.							
Votable	Rs. 92,660	Rs. ..	Rs. -2,160	Rs. 90,500	Rs. 90,498	Rs. 2	Rs. ..

1	2	3	4	5	6	7	8
Allowances Votable	Rs. 36,822	Rs. ..	Rs. +3,523	Rs. 40,345	Rs. 40,304	Rs. 41	Rs. ..

Column 4.—Due to enhancement of D. A. rates in the course of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable	13,509	200	-163	13,546	9,646	3,900	..

Column 3.—Towards anticipated increased expenditure for P. C. R. and under 'Refunds.'

Column 7.—Mainly under "Printing charges" as per actuals and also under remittance charges due to remittances of Departmental collections with Food Department Depot Collection

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable	3,801	..	..	3,801	3,614	187	..
{ Votable ..	14,2991	200	+1,200	14,4391	14,0448	3,943	..

*Administration of the grant.*—The savings under Non-voted appropriations represent 4.9 per cent of the final appropriation and that under voted grants 2.7% of the final grant. The appropriation of Rs. 1,200 was made to this grant from the Reserve allotment under '39—Miscellaneous' towards Dearness allowance.

*Audit Notes.*—The additional allotment of Rs. 200 obtained under 'contingencies (Votable)' proved unnecessary in view of the final savings resulted under the sub-head.

*Financial Irregularities.*—There was a case of loss of public money amounting to Rs. 8,200 being Depot Collections taken for remittance purposes from a Registry Office to the Treasury. The matter was under investigation of the Police at the close of the year. It is still under investigation. The remittance clerk responsible is under suspension.

#### Grant No. 14—Anchal

Major, minor or Sub head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5		7	8
4. Anchal Establishment Votable	Rs. 74,742	Rs. ..	Rs. -3,100	Rs. 71,642	Rs. 70,592	Rs. 1,050	Rs. ..

Column 7. Mainly under leave allowance and also on account of appointment of substitutes in place of permanent officers on deputation on the minimum pay only and partly also due to the non-entertainment of the full temporary staff sanctioned.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	50,213	700	3,100	54,013	53,836	177	..

Column 3. Towards payment of travelling allowance to officers sent for disbursement of Labour Hundi amounts and partly due to enhancement of consolidated travelling allowance of Anchal Inspectors.

Column 4. Due to enhancement of dearness allowance rates in the course of the year.

Column 7. Mainly due to strict economy exercised in the matter of Travelling Allowance expenditure.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	46,970	..	..	46,970	8,029	38,941	..

Column 7. The cost of stamps was not paid to the Manufactures in the year itself as they did not claim the amount in time and this accounts mainly for the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable ..	17,963	5,968	..	23,931	22,895	1,036	..

Column 3. Towards larger printing charges anticipated to be paid, towards payment of Bank Commission for encashment of cheques received under Labour Hundi Scheme, cost of additional furniture purchased, etc.

Column 7. Mainly accounted for by nonpayment of contribution due to Travancore under the reciprocal arrangement in the Hundi System in the year and partly due to non-payment of Branch Anchal Masters' allowance in full due to late opening and earlier closure of some of the Branch Anchal Offices, etc.; etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total (Votable) ..	1,89,888	6,668	..	1,96,556	1,55,352	41,204	..

*Administration of the grant.*—The savings of Rs. 41,204 represent 21 percent of the final grant of Rs. 1,96,556. The savings occurred mainly under "Supplies and Services."

*Financial irregularities.*—There were three cases of forgery in the year under report. All related to misappropriation of Hundi amounts by forging the signatures of the payees by the Anchalmen who were entrusted with the Hundies. The total amount so misappropriated amounted to Rs. 205—11—0. In two of the cases the Anchalmen concerned were convicted and sentenced to rigorous imprisonment, the 1st for 5 years and the other for 1 year with a fine of Rs. 20. The third instance is pending trial. The amounts as per two of the cases are pending recovery from the court for which there is action by the Departmental Officer.

## Grant No. 15.—General Administration

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and Surrenders	Final grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
15. General Administration.— 1. Huzur Secretariat Establishment (N. V.)	71,141	1,019	..	72,160	69,545	2,615	..

Column 3.—Towards additional expenditure necessitated on account of refixation of pay of the Assistant Secretaries.

Column 7.—Mainly under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	96,426	..	-4,597	91,829	91,551	278	..

Column 7.—Due mainly to appointment of substitutes in place of permanent officers on deputation in the minimum pay.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable	41,296	2,600	+11,163	55,059	52,237	2,822	..

Columns 3 & 4.—Due mainly to enhancement, etc., of Dearness allowance rates and grant of town allowance in the course of the year, entertainment of additional temporary staff, etc., etc.

Column 7.—Savings under actuals as the anticipated allotment was not fully utilised.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— Votable	1,291	..	+709	2,000	17,40	260	..

Column 4.—Due to increase in rates of subscription to News-papers, Additional papers subscribed for etc.

Column 7.—Subscription in certain cases not claimed in the year.



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies, Votable	59,085	37,010	-5315	90,780	86,700	4,080	..

Column 3.—Mainly towards expenses connected with the Legislative Council election, remuneration to teachers deputed for Military census work, etc.

Column 7.—Savings mainly under Telegraph charges, cost of Service Labels, etc. as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II. Sarvadhikariakar's Office (N. V.) Establishment	13,380	..	-421	12,959	12,682	277	..

Column 7.—Mainly due to the fact that the post of the temporary clerk was abolished in the course of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances	4,878	..	+421	5,299	5,154	145	..

Column 4.—Under Travelling Allowance as there was no tours.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies	2,166	..	..	2,166	1,637	529	..

Column 7.—Mainly due to limiting expenditure to the minimum.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
III. Special Palace Office (N. V.) Establishment	7,436	868	-119	8,185	8,031	154	..

Column 3.—Mainly due to additional temporary Establishment entertained.

Column 7.—Mainly under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances	2,302	395	+119	2,816	2,804	12	..

Columns 3 and 4.—Due mainly on account of temporary establishment entertained in the course of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies	673	150	..	823	797	26	..

Column 3.—Towards increased Miscellaneous charges including charge for printing.

1	2	3	4	5	6	7	8
IV. Legislative Council.— Establishment Votable	Rs. 900	Rs. ..	Rs. ..	Rs. 900	Rs. 833	Rs. 67	Rs. ..
Allowances Votable	11,060	2,700	+3	13,763	1,2348	1,415	..

Column 3.—To meet the actual estimated demand under T. A. of the councillors.  
Column 7.—Savings under actuals.

Contingencies.— Votable	Rs. 2,106	Rs. 205	Rs. -3	Rs. 2,308	Rs. 2,274	Rs. 34	Rs. ..
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Column 3.—Mainly due to increase in rent of telephone and cost of articles purchased.

V. State Loan Establishment Votable	Rs. 1,137	Rs. ..	Rs. -4	Rs. 1,133	Rs. 589	Rs. 544	Rs. ..
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Column 7.—Substitute in place of the permanent hand deputed to a temporary establishment was paid only lower rate of pay.

Allowances.— Votable	Rs. 462	Rs. ..	Rs. +4	Rs. 466	Rs. 466	Rs. ..	Rs. ..
Supplies and Services Votable	3,000	3,000	..	6,000	2714	3,286	..

Column 3.—Towards purchase of paper and other contingent charges in connection with the floatation of the new loan.

Column 7.—No expenditure was actually incurred since the loan was not floated in 1120 as contemplated.

VI. Committees.— Votable	Rs. 1,200	Rs. 15,700	Rs. ..	Rs. 16,900	Rs. 11,201	Rs. 5,699	Rs. ..
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Column 3.—Due to greater number of Ad Hoc Committees appointed in the year.

Column 7.—Savings under actuals as the original grants were made on rough estimates.

Add surrenders with- in the grant Votable	Rs. ..	Rs. ..	Rs. 3,340	Rs. 3,340	Rs. ..	Rs. 3,340	Rs. ..
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	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-Votable		1,01,976	2432	..	1,04,408	1,00,650	3,758	..
{ Votable		2,17,963	61,215	+5,300	2,84,478	2,62,653	21,825	..

Administration of the Grant.—With the additional appropriation of Rs. 2,432 the final non-voted appropriation stood at Rs. 1,04,408 of which Rs. 1,00,650 was alone expended leaving a balance of Rs. 3,758 as savings. The savings represent 3.6% of the final appropriation. The original voted grant of Rs. 2,17,963 was augmented by an additional grant of Rs. 61,215 and a reappropriation of Rs. 5,300 from Grant No. 39 Miscellaneous. The final voted grant thus stood at Rs. 2,84,478 of which Rs. 2,62,653 was expended. The savings of Rs. 21,825 thus resulted represent 7.7% of the final grant.

Audit Notes.—The additional allotment under 'V' State Loan—Supplies and Services would apparently prove to have been unnecessary in view of the final savings resulted; but as the fixation of the final date of floatation of the loan was pending all along till the end of the year, no surrender was possible.

The additional allotment obtained under IV Legislative Council—Allowances (votable) provide in excess of actual requirements.

#### Grant No. 16.—Finance and Accounts

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excess
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
16. Finance and Accounts.— Establishment Non-votable ..	11,307	2,805	1,754	15,866	14,838	1,028	..

Columns 3 and 4.—Towards salary of the Deputy Comptroller newly appointed in the year and also on account of revision of pay of the Junior Assistant Comptroller.

Column 7.—Mainly under Leave Allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	69,033	2,294	—4,699	66,628.	62,520	4,108	..

Column 3.—A new temporary Local Audit Division was started in the year and the additional allotment sanctioned was towards the pay of the staff.

Column 7.—Mainly as a result of transfer of permanent officers to Temporary Establishments, their substitutes having been allowed lower rates of pay and partly under Leave Allowance.

	1	2	3	4	5	6	7	8
Votable	Rs. 4,122	Rs. ..	Rs. +326	Rs. 4,448	Rs. 4,442	Rs. 6	Rs. ..	Rs. ..

Column 4.—Towards larger demand under leave allowance and also on account of temporary establishments entertained in the course of the year.

Allowances	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	2,320	..	+1,330	3,650	3,721	..	..	71

Column 4.—Re-appropriated from 'Grant No. 39 Miscellaneous' to meet increased demand under Dearness Allowance owing to enhancement of its rates in the course of the year.

Supplies and Services	Rs.	Rs.	Rs.	Ra.	Rs.	Rs.	Rs.
Votable	710	200	-67	843	737	106	..

Column 3.—Larger copying charges had to be paid due to greater number of criminal cases pending before the High Court,

Contingencies	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	370	..	-118	252	243	9	..

B—Civil Justice	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. High Court							
Establishment							
Non-votable	35,473	6,252	..	41,725	41,639	86	..

Column 3.—Mainly as a result of increase in pay of the Chief Justice and partly towards meeting larger demand under Leave Allowance.

Votable	Rs. 15,499	Rs. 288	Rs. ..	Rs. 15,787	Rs. 15,089	Rs. 698	Rs. ..
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Column 3.—Towards pay of Translator newly appointed.  
Column 7.—Mainly under Leave Allowance.

Allowances	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-votable	308	..	..	308	300	8	..
Votable	Rs. 7,885	Rs. 260	Rs. +5370	Rs. 13,215	Rs. 13,056	Rs. 159	Rs. ..

Column 3.—Due to increase in Travelling Allowance rates.

Column 4.—Mainly due to increased Dearness Allowance allowed.

Column 7.—Due to lesser number of visits to Munsiffs' Courts by the Inspecting Judges.

Supplies and Services	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	1,200	..	..	1,200	1,193	7	..
Contingencies	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	1,621	400	..	2,021	1,934	87	..

Column 3.—Mainly towards purchase of a cycle

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(2) District Courts Establishment							
Non-votable	18,339	..	..	18,339	17,881	458	..

Column 7.—Mainly under Leave Allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Votable	22,634	..	..	22,634	21,192	1,442	..

Column 7.—Partly under Leave Allowance and also due to delay in filling up of vacancies.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances							
Votable	15,625	550	+6,032	22,207	21,110	1,097	..

Column 3.—Due to increase in rates of Travelling Allowance.

Column 4.—Mainly due to revision of Dearness Allowance rates.

Column 7.—The number of peons on leave necessitating payment of Dearness Allowance was less than expected and also due to the fact that the journeys for the closing months were much curtailed.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services							
Non-votable	600	1,000	..	1,600	1,303	297	..

Column 3.—An increase in the number of sessions cases necessitating payment of witness patta in large amounts was anticipated.

Column 7.—The Session cases were less than earlier anticipations.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	300	..	..	300	246	54	..
Contingencies.—							
Votable	3526	630	-5	4151	3332	819	..

Column 3. Towards anticipated increase in the number of session cases and consequent increase in printing charges.

Column 7. Savings mainly due to the fact that there were only lesser number of sessions cases than previous anticipations and no payment of rent for a sub-office was necessitated in the year.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Munsiffs' Courts Establishments.— Non-votable	21,810	..	..	21,810	19,451	2,359	..

Column 7.—Mainly under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	38,010	..	..	38,010	37,158	852	..

Column 7.—Mainly under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable	48,97	5,450	+9,358	63,780	61,368	2,412	..

Column 3.—Due to enhancement of Travelling Allowance rates.

Column 4.—Towards increased dearness allowance allowed in the course of the year.

Column 7.—Mainly under dearness allowance as officers on leave were less than expected and also under travelling allowance due to lesser number of journeys of process Peons.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable	700	..	..	700	512	188	..

Column 7.—New-books were not purchased by some of the courts and hence the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable	4985	200	+ 5	5190	4183	1007	..

Column 3.—Towards increased service labels to be purchased, etc.

Column 7.—Mainly under printing charges as per actuals and on account of non-purchase of furniture in all courts, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Do. Process Establish- ment.— Votable	40,172	..	..	40,172	39,605	567	..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Copyist Establishment.— Votable	13,276	..	..	13,276	12,227	1,049	..

Column 7.—Mainly under leave allowance and also due to delay in appointing substitutes in leave vacancies.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
C. Criminal Justice Establishment Non-votable	5,040	..	-1,000	4,040	4,005	35	..
Votable	Rs. 41,015	Rs. 11,035	Rs. -1,190	Rs. 50,860	Rs. 49,140	Rs. 1,720	Rs. ..

Column 3.—Due to extension of the term of the temporary courts and establishments not anticipated originally.

Column 7.—Due to transfer of senior officers to other establishments and also on account of savings under leave charges.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable	17,463	1,400	+4,609	23,472	26,197	..	2,725

Column 3.—Due to camp courts held by certain Magistrates expenditure under travelling allowance increased considerably.

Column 4.—Mainly due to enhancement of dearness allowance rates in the course of the year.

Column 8.—Due to greater expenditure under dearness allowance than anticipated.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Non Votable	5,000	3,500	+1,000	9,500	9,432	68	..

Columns 3 & 4.—Increased witness batta had to be paid due to increase in the number of criminal cases.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	270	90	..	360	360	..	..
Contingencies.— Votable	Rs. 5,383	Rs. 8,010	Rs. 1,199	Rs. 14,583	Rs. 14,845	Rs. ..	Rs. 262

Columns 3 & 4.—Expenditure under refunds due to reversal of sentence of fine by appellate courts, under purchase of furniture due to additional courts opened and larger number of temporary establishment entertained, due to purchase of new typewriter and overhauling of old typewriters, etc., increased considerably and hence the additional allotments and reappropriations.

Column 8.—The expenditure under 'refunds' much exceeded the sanctioned allotment for reasons explained against columns 3 and 4.

	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total	Non votable	96,397	10,752	-141	1,07,008	1,03,588	3,420	..
	Votable	2,85,758	28,513	+26,840	3,41,111	3,31,890	9,221	..

*Administration of the grant.—*

The savings under Non-voted appropriations represent 3.2% of the final amount of Non-voted appropriations and that under the voted grants 2.7% of the final amount of voted grants.

*Audit Notes.—*(i) The additional allotments under B (1) High Court-Establishment (votable) proved unnecessary in view of the final savings resulted.

(ii) Similarly the additional allotment under B (2) District Courts-Allowances (votable) and Contingencies (votable) also proved unnecessary. So also under B 3 Munsiff's Courts-Contingencies (votable)

(iii) The excess expenditure under C-Criminal Justice-Allowance (Votable) and Contingencies (Votable) were not regularised timely. This should have been done before the close of the year.

*Writes off.—*

A sum of Rs. 892-2-5 was written off the accounts in the year under report being Magisterial etc., fines and another sum of Rs. 15. was also written off being irrecoverable forfeitures.

**Grant No. 18—Jails**

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
18. Jails							
1. Central Jail Establishment (Votable)	19,873	..	+994	18,879	18,147	732	..

Col. 7.—Mainly under temporary establishment and under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances (Votable)	9,161	..	+994	10,155	9,726	429	..

Col. 4.—Due to enhancement of dearness allowance rates during the course of the year.

Col. 7.—The full allotment made available under dearness allowance was not utilised as per actuals.



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	67,000	..	..	67,000	52,076	14,924	..

Col. 7.—Due to smaller number of prisoners in the Jail, the dietary, the bedding and clothing charges came to be reduced.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable ..	7,868	..	..	7,868	7,654	214	..

Col. 7.—Mainly due to the fact that the amount provided towards rent of the quarters of temporary warders was not utilised.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Sub-Jails Establishment (Votable) ..	1,157	..	..	1,157	1,112	45	..
Allowances (Votable) ..	894	..	..	894	1,015	..	121

Col. 8.—Due to enhancement of dearness allowance rates in the course of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services (Votable) ..	13,048	..	..	13,048	6,202	6,846	..

Col. 7.—Due to smaller number of prisoners the dietary charges were considerably reduced in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies (Votable) ..	1,100	..	..	1,100	879	221	..

Col. 7.—Under Miscellaneous items of expenditure as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total (Votable) ..	1,20,101	..	..	1,20,101	96,811	23,290	..

*Administration of the Grant*—The savings of Rs. 23,290 in the budget grant of Rs. 1,20,101 represent 19·4 per cent. The savings were appreciable under "Supplies and Services" for reasons explained against the sub-head.

*Audit Notes*.—The excess expenditure of Rs. 121 under '2. Allowances' should have been regularised before the close of the year.

The savings under 1—Supplies and Services should have been timely surrendered.

## Grant No. 19.—Police

Major, minor and Sub-head	Original grant or Appropriation	Additional Grant or Appropriation	Diversion and Surrenders	Final Grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
19. Police Establishment (N. V.)	16,548	..	+882	17,430	16,674	756	..

Column 4.—Towards payment of arrear salary of the Ex-Commissioner of Police and due to grant of leave to the Deputy Commissioner.

Column 7.—Mainly under leave allowance of the Commissioner.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	1,96,893	..	-12,787	1,84,106	1,68,723	15,383	..

Column 7.—Due to non-employment of the full strength of sanctioned establishment throughout the year and also due to savings under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances.— Votable	1,97,986	12,500	+7,250	2,17,736	1,97,916	19,820	..

Column 3 and 4.—Due to increase in T. A. rates.

Column 7.—Mainly on account of non-employment of full sanctioned strength of the establishment.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services (Votable)	48,705	..	+110	48,815	49,255	..	440

Column 4.—Due to insufficiency of original budget grant under certain detailed heads.

Column 8.—The expenditure under clothing, etc., exceeded the original anticipations.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies (Votable)	28,516	2,00,000	+4,545	2,33,061	2,32,043	1,018	..

Column 3.—Towards the year's expenditure under the arrangements made for fire fighting.

Column 4.—Mainly under P. C. R. Estimates for meeting the actual requirements.

Column 7.—The expenditure under certain items did not come up to the anticipated amounts.

	1	2	3	4	5	6	7	8
Total		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
{ Non Votable ..		16,548		+882	17,430	16,674	756	..
{ Votable ..		4,72,100	2,12,500	-882	6,83,718	6,47,937	35,781	..

Administration of the Grant.—The savings under the non-voted appropriations represent 4·3 per cent of the final amount of appropriation and the under voted grants 5·2 per cent of the final grant. The savings were appreciable under "Allowances" and "Establishment".

Audit Notes.—i. The additional allotment and re-appropriation made under "Allowances" proved unnecessary in view of the final savings resulted.

ii. The excess expenditure under "Supplies and Services" should have been regularised before the close of the year.

#### Grant No. 20.—Education

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
20. Education	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Direction and Inspection Establishment—Non-votable ..	28,622	..	..	28,622	28,312	310	..

Column 7.—Mainly on account of the late appointment of the new Inspector.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	57,473	..	-4,308	53,165	49,950	3,215	..

Column 7.—Mainly under leave allowances and also due to the fact that some of the substitutes in leave vacancies were appointed in lower pay.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—Votable ..	25 111	..	+7,095	32,206	31,295	911	..

Column 4.—Due mainly to enhancement of dearness allowance rate.

Column 7.—Non-performance of all the journeys anticipated by the Director of Public Instruction and rigid control of expenditure under T. A. in general—mainly account for the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable	16,405	..	+3,324	19,729	19,207	522	..

Column 4.—Due to creation of an additional Inspectorate new furniture had to be purchased and a new building to hold the office had also to be taken on rent. There were certain purchases like Duplicator, etc., not originally provided for.

Column 7.—New purchase of furniture and their repairs were made only sparingly; savings also occurred in the purchase of Duplicator accessories, e c.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Collegiate Education Establishment— Non-votable	43,310	..	-3,300	40,010	39,784	226	..

Column 7.—Mainly due to deputation of the Principal as Director of Public Instruction for a short period and also under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	84,945	..	-3,434	81,511	81,238	-273	..

Column 7.—Mainly due to delay in appointments in new posts.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Non-votable	2,400	..	+61	2,461	2,461	..	..
Votable	16,334	..	+11,831	28,215	28,263	..	48

Column 4.—Due mainly to enhancement of Dearness allowance rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— Votable	34,655	11,310	+568	46,533	42,517	4,016	..

Column 3.—For payment of building and equipment grants to a new college and partly towards cost of a new yacht, etc.

Column 4.—Mainly towards larger contribution anticipated under Dearness allowance.

Column 7.—Mainly due to payments left in arrears and due to non-award of some of the Scholarships.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— (including gas supervision) Votable	14,347	8,600	+4361	27,308	19,275	8,033	..

Column 3.—For organising the Technological Institute.

Column 4.—Mainly for the reason explained above and partly for payment of certain arrear claims, etc.

Column 7.—The late organisation of the Technological Institute and the failure to get material and machinery indented for mainly account for the savings.

1	2	3	4	5	6	7	8
Public Analysis— Non-votable ..	Rs. ..	Rs. ..	Rs. +2,435	Rs. 2,435	Rs. 2,400	Rs. 35	Rs. ..

Column 4.—Towards pay of the Public Analyst newly appointed.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Secondary Education Boys Schools Establishment— Votable ..	3,46,438	..	-25,494	3,20,944	3,10,365	10,579	..

Column 7.—Mainly due to non-appointment of substitutes in short leave vacancies, appointment of hands in lower grades in higher grade vacancies, delay in making appointment in the officiating vacancies, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Votable ..	99,284	..	+5,118	1,04,402	1,03,984	418	..

Column 4.—Enhancement of T. A rates, Legislative Council Election works, checking of ration cards necessitating payment of larger T. A., etc., are the main reasons for the additional allotment.

Column 7.—Careful control of expenditure and inability to disburse certain claims before the year was out mainly account for the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— Votable ..	1,20,708	..	+12,074	1,32,782	1,04,872	27,910	..

Column 4.—Due to enhancement of dearness allowance rate necessitating larger contribution under Grants in Aid, etc.

Column 7.—Due mainly to certain payments under Grants in Aid left in arrears, non-payment of certain special grants sanctioned to some of the schools, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable ..	15,903	..	+35	15,938	14,496	1,442	..

Column 7.—Mainly accounted for by the fact that no purchase of paper was necessitated in the year and also due to postponement of new purchases of certain other stock.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Secondary Education Girls' Schools Establishment— Votable ..	1,13,861	..	-1,494	1,12,367	1,06,979	5,388	..

Column 7.—Vide remarks against 3—Secondary boys Establishment—votable.

	1	2	3	4	5	6	7	8
Allowances—		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..		31,814	..	+5,933	37,747	37,439	308	..

Column 4.—Due to enhancement of dearness allowance, etc., rates.

Column 7.—Due to rigid economy exercised.

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and								
Services—								
Votable ..		74,225	..	+2,209	76,434	66,619	9,815	..

Column 4.—Mainly due to increase in Dearness allowance rates necessitating larger contribution under Grants in Aid.

Column 7.—Due to increase in fee collections and non-payment of some of the special grants.

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—								
Votable ..		4,420	..	+1,351	5,771	5,609	162	..

Column 4.—Due to high cost of articles and supplies made in the new High School at Nemmara.

Column 7.—Not appreciable under any detailed head.

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sree Rama Varma								
Music School								
Votable ..		2,847	..	+101	2,948	2,913	-35	..

Column 4.—Due mainly to enhancement of Dearness allowance rates.

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Primary Education.								
Boys Schools.								
Establishment.								
Votable ..		2,96,092	..	-38,320	2,57,772	2,54,690	3,082	..

Column 7.—Vide remarks against 3. Secondary Boys establishment (Votable)

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances								
Votable*		1,41,109	..	+18,561	1,59,670	1,59,454	216	..

Column 4.—For meeting the enhanced rates of dearness allowance.

Column 7.—Mainly due to the fact that certain claims of the year were left in arrears in one of the Inspectors' Office.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services, Votable	7,03,540	..	+44,327	7,47,867	6,60,815	87,052	..

Column 4.—Mainly due to enhanced demands under Grants in Aid and partly on account of increase in Dearness allowance rates necessitating higher contribution for the purpose.

Column 7.—Payments under Grants in Aid of the year were left in heavy arrears for want of experienced hands in the Inspectorates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies, Votable	9,802	..	+1,545	11,347	10,506	841	..

Column 4.—Due to higher cost of furniture etc., purchased.

Column 7.—Payment of rents in all cases was not made due to failure in getting rent certificates timely.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Fishery School Votable	10,814	..	+45	10,859	9,449	1,410	..

Column 7.—Mainly under Establishment charges due to non-appointment of substitutes in short leave vacancies and delay in making appointments in certain cases.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Primary Education. Girl's Schools Establishment Votable	98,896	..	-1,864	97,032	91,818	5,214	..

Column 7.—Vide Remarks against 3. Secondary Boy's establishment—votable.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable	55,542	..	+1,070	56,612	56,480	132	..

Column 4.—Due to enhancement of Dearness allowance rates.

Column 7.—Claims for the year were left in arrears in certain cases.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services, Votable	1,49,506	..	+11,602	1,61,108	1,46,074	15,034	..

Column 4.—Mainly towards larger demands under Grants in aid necessitated partly due to enhanced contribution towards dearness allowance and partly due to insufficiency of original allotment.

Column 7.—Some of the claims were left in arrears by the Inspecting Officers and this accounts mainly for the savings.

	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies. Votable ..	3,895	..	-494	3,401	3,021	380	..

Column 7.—Mainly under Rent charges as payments could not be made in all cases for want of rent certificate, etc.

	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Government Training Institution, Establishment (Non-votable) ..	3,214	..	..	3,214	3,126	88	..
Votable ..	21,452	..	-397	21,055	19,093	1,952	..

Column 7.—Mainly due to posting of lower grade hands in vacancies of higher grades and partly due to non-appointment of substitutes in certain vacancies.

	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Non- votable ..	210	..	..	210	240	..	..
Votable ..	7,498	..	+689	8,187	7,866	321	..

Column 4.—Mainly due to enhancement of dearness allowance rates.

Column 7.—All the anticipated journeys of the year could not be undertaken and hence the savings.

	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	11,440	..	+847	12,287	11,358	929	..

Column 4.—Overaged pupil teachers were also given stipends which necessitated additional allotment.

Column 7.—The expected number of teachers did not join for private training.

	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies. Votable ..	1,307	..	+5	1,312	1,038	274	..

Column 7.—The rent of the Hostel building could not be paid in the year for want of rent certificate.

	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
8. Training College Establishment. Non-votable ..	..	..	+1,770	1,770	1,770	..	..

Column 4.—Towards the salaries of the Principal and Lecturers of the college newly started in the year.



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	..	..	+1,623	1,623	779	844	..

Column 4.—Towards the pay of the College Establishment newly started in the year.

Column 7.—The pay of certain Lecturers was treated as Non-votable and met separately and hence the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	..	..	+1,308	1,308	854	454	..

Column 4.—Towards dearness allowance, Travelling allowance, etc. of the college Establishment.

Column 7.—Due to non-performance of all the journeys anticipated and also on account of late entertainment of certain officers.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services, Votable ..	..	..	+14,400	14,400	8,531	5,869	..

Column 4.—Charges under stipends did not come up to the anticipated amount and the orders for Supplies were left partly non-executed in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies, Votable ..	..	..	+14,626	14,626	11,661	2,965	..

Column 4.—Towards contingent charges of the newly opened college.

Column 7.—The purchase of furniture was incomplete in the year and certain of the other claims could not be paid in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9. Miscellaneous. (a) Public Examination Votable ...	34,452	..	+4,130	38,582	38,502	80	..

Column 4.—The original allotment proved insufficient.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(b) Sanskrit college. Non-Votable ..	811	..	..	811	802	9	..
Votable ..	10,444	..	+30	10,474	8,661	1,813	..

Column 7.—Mainly under leave allowance and partly due to smaller number of stipendiaries.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(c) Other Supplies and Services.— Votable ..	18,300	..	..	18,300	10,491	7,809	..

Column 7.—Due to opening of the Training College in the State there was no necessity for deputing teachers elsewhere and the consequent payment of contribution, tuition fees, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(d) Other Contingencies.— (Including lump provision) Votable ..	5,26,405	6,754	-93,969	4,39,190	2,80,647	1,58,543	..

Column 3.—Towards Military concessions, University commission fees, sport expenses and also towards larger contribution that had to be made to the Kerala Kalamandalam.

Column 7.—Mainly under charge for noon-day meals as feeding could not be introduced in all the schools.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable	78,597	..	-1,469	77,128	76,495	633	..
{ (Votable)	31,59,314	26,664	+1,469	31,87,447	28,19,209	3,68,238	..

*Administration of the Grant.*—The savings under Non-voted appropriation work up to 0·8 per cent of the final appropriation and that under the voted grants to 11·6 per cent of the final grant. The savings were appreciable under "5-Primary Education—Boys Schools—Supplies and Services." and "9-Miscellaneous-(d) Other contingencies."

*Audit notes.*.. (1) Additional allotments obtained or the re-appropriation made under the following items proved wholly unnecessary in view of the final savings resulted under the respective sub-heads.

- (i) Secondary Education—Boys' Schools—Supplies and Services (Votable)
- (ii) Secondary Education—Girls' Schools do. do.
- (iii) Primary Education—Boys' Schools do. do.
- (iv) Primary Education—Girls' Schools do. do.
- (v) 9—Miscellaneous—(d) Other contingencies do.

(2) In the following cases the additional allotments obtained or the re-appropriations made were not required in full in view of the final savings resulted.

- (i) Collegiate Education—Supplies and Services (Votable)
- (ii) Do. Contingencies do.
- (iii) Primary Education—Boys' Schools.. Contingencies (Votable)

*Financial Irregularities*—The following cases of temporary misappropriations of Government money were detected in the course of the year.

(i) *M. G. S. Thiruvilwamala.*—An amount of Rs. 54-5-0 being amount drawn for noon-day feeding, Travelling allowance of masapady, Balance of Permanent Advance and Co-operative Society dues collected were misappropriated or remained unaccounted for by the Head Master of the School. The matter was fully enquired into by the Departmental officer. The Head Master responsible, though he made good the entire amount, was retired compulsorily on such pension as he was eligible for.

(ii) *M. S. Kannattupadom*.—An amount of Rs. 14—9—6 was misappropriated by the Head Master and a false claim of Rs 8 was made by him. He was suspended for 4 months. The entire amount was made good from the Head Master.

(iii) *The Dance Instructor*,—R. L. V. F. A. S. Trippunittura marked absent stipendiaries as present thereby entailing extra expenditure to Government. His services were dispensed with.

#### Other Irregularities

(i) *Inadmissible claims*.—Excess pay and Dearness allowance amounting to Rs. 16—3—0 drawn for a teacher in a High School while the teacher was actually on leave was got refunded.

(ii) *Delay in discharging claims*.—Claims relating to grants to Aided schools of the year 1119 amounting to more than Rs. 10,000 were paid only in the year under report though they should have been settled and paid for in 1119 itself.

*Audit of grant-in-aid bills*.—A percentage of the grant bills of 1119 was taken up for a special audit in the year under report by a separate staff sanctioned for the purpose under the Comptroller of Finance and Accounts. The audit disclosed several irregularities including overpayment. The several reports on the audit were pending remarks at the hands of the Director of Public Instruction at the close of the year.

#### Grant No. 21. Religious (Non-votable)

Major' Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5		7	8
21. Religious.— (Non-votable) ..	Rs. 40,060	Rs. ..	Rs. ..	Rs. 40,060	Rs. 40,035	Rs. 25	Rs. ..
Total (Non-votable) ..	40,060	..	..	40,060	40,035	25	..

#### 22. Charities (Non-votable)

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
22. Charities.— (Non-votable) Establishment ..	Rs. 3,820	Rs. ..	Rs. —120	Rs. 3,700	Rs. 3,446	Rs. 254	Rs. ..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances ..	4,320	820	..	5,140	4,974	166	..

Column 3.—The rates of dearness allowance were increased in the course of the year and the allowance was sanctioned to some not provided for in the budget originally.

Column 7.—Mainly under leave allowance and dearness allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services ..	76,229	1,855	—87	77,997	75,400	2,597	..

Column 3.—Excess cost of feeding, excess cost of supplies made to Benares Satrom, cost of provisions newly sanctioned to some of the Kovilakoms, etc., are mainly responsible for the additional appropriation.

Column 7.—Savings under actuals, the anticipated expenditure not having been spent in full.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies ..	7,498	2,348	+243	10,089	10,015	74	..

Columns 3 and 4.—Excess cost of transport charges of rice to Benares Satrom, cost of completing certain works in the Elankunnapuzha Natakka Kovilakom, etc., account for these.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total (Non-votable) ..	91,867	5,023	+36	96,926	93,835	3,091	..

Administration of the Grant.—The savings of Rs. 3,091 under the grant represent 3·2 per cent of the final amount of appropriation.

Audit notes.—The additional appropriation obtained under "Supplies and Services" proved entirely unnecessary in view of the final savings resulted.

### 23. Medical

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diver-sion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
23. Medical 1. Medical proper.— Establishment Non-votable ..	25,708	..	+2,014	27,722	27,720	2	..

Column 4.—Due to leave of the Chief Medical Officer.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	2,74,790	..	-9,631	2,65,159	2,59,314	5,845	..

Column 7.—Mainly due to the fact that several posts were kept vacant and partly under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Non-votable ..	360	..	+4	364	364	..	..
Votable ..	1,11,587	..	+1,481	1,13,068	1,29,710	..	16,642

Column 4.—Mainly due to revision of Travelling Allowance rates.

Column 8.—Due to revision of Dearness allowance rates some excess expenditure had to be met in the year which remained unregularised at the time of closure of accounts for the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—Votable ..	3,10,029	72,401	+505	3,82,935	3,69,597	13,338	..

Columns 3 and 4.—Due mainly to the rise in the cost of food stuffs and textile goods.

Column 7.—Mainly due to non-receipt of full accounts for the medicines purchased from the Government of India Store Department and consequently a portion of the supply received had to be left unadjusted.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable ..	55,409	3,500	-434	58,475	55,225	3,250	..

Column 3.—Towards contribution to the Union Mission Tuberculosis Sanatorium and partly for books purchased for the Medical Library started in the Trichur hospital.

Column 7.—Only 2 Nurses were sent for training in Delhi, against 3 provided for. Further, the Ambulance van of the Department was under repairs and consequently its maintenance charges were considerably reduced. Charges for maintenance of College Gas plant were also less than anticipated. Under P.C.R. works also some savings resulted under actual execution.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Mental Hospital Establishment Votable ..	9,093	..	+405	9,498	9,484	14	..

Column 4.—Due to reorganisation of the Hospital.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	5,291	..	+1,096	6,387	6,373	14	..

Column 4.—Due to revision of Dearness allowance rates and partly due to additional staff sanctioned consequent on the reorganisation referred to above.

1	2	3	4	3	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	19,700	8,000	+1,000	28,700	28,591	109	..

Columns 3 and 4.—Mainly due to increase in cost of food stuffs and partly on account of larger number of patients admitted.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable ..	1,259	1,000	..	2,259	2,201	58	..

Column 3.—Vide remarks against "Supplies and Services" above.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Hill Dispensaries Establishment Votable ..	2,880	..	+100	2,980	2,979	1	..

Column 4.—Due to excess leave charges.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	2,116	..	+233	2,349	2,342	7	..

Column 4.—Vide remarks against "Establishment" above.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—Votable ..	1,660	..	..	1,660	1,660	..	..
Contingencies Votable ..	16,578	..	+7	16,585	195	16,390	..

Column 7.—The amount provided for the improvement of Kuriarkutty Dispensary was not utilised in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Leprosy Relief—Establishment Votable ..	2,303	..	..	2,303	2,076	227	..

Column 7.—Mainly due to transfer of a servant from the Establishment to Medical Proper.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances • Votable ..	2,001	..	+207	2,208	2,087	121	..

Column 4.—Due to temporary increase of consolidated Travelling allowance of the Leprosy Officer and the peon.

Column 7.—Mainly under Dearness allowance for reason explained under "Establishment".

1	2	3	4	3	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—Votable	47,030	..	+2,050	49,080	49,079	1	..

Column 4.—Due to temporary enhancement of capitation charges sanctioned to the Management of the Adur Leprosy Hospital.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—Votable	5,740	..	—640	5,100	5,069	31	..
5. Tuberculosis operations Establishment Votable	5,106	..	+420	5,526	5,511	15	..

Column 4.—Due to change in the personnel of the Sub-Assistant Surgeon in charge of the clinic.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances—Votable	3,749	..	+53	3,802	3,550	252	..

Column 7.—Mainly under Local allowance as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services—Votable	5,100	5,700	..	10,800	8,727	2,073	..

Column 3.—Due to improvements effected in the diet of the patients additional expenditure was necessitated.

Column 7.—As the improvements in the diet were brought into effect only towards the latter half of the year some savings resulted.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—Votable	1,800	..	+1,130	2,930	2,926	4	..

Column 4.—For training of the Health Visitors at Calcutta for Tuberculosis work.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable	26,068	..	+2,018	28,086	28,084	2	..
{ Votable	8,83,221	90,601	—2018	9,71,804	9,46,696	25,108	..

Administration of the grant.—The savings under the non-votable appropriation is negligible and that under the voted grants works up to 2.6 per cent of the final grant.

Audit notes.—(i) The excess expenditure under "Medical proper—Allowances (Votable) should have been regularised before the accounts of the year were closed.

(ii) In the following cases the additional allotments obtained or reappropriations made proved partly unnecessary in view of the final savings resulted.

(a) Medical proper.—Supplies and Services (Votable).

(b) Do. —Contingencies (Votable).

(c) Tuberculosis operations—Supplies and Services (Votable).

**Grant No. 24. Ayurveda**

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
24. Ayurveda—Establishment Non-votable	Rs. 3,518	Rs. ..	Rs. +103	Rs. 3,621	Rs. 3,621	Rs. ..	Rs. ..

Column 4. Towards increased provision necessitated under leave allowance.

Votable	Rs. 32,339	Rs. ..	Rs. +654	Rs. 32,993	Rs. 30,896	Rs. 2,097	Rs. ..
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Column 4.—Towards additional Establishments entertained consequent on the opening of new Vaidyasalas.

Column 7.—Mainly under Leave Allowance and also consequent on the late opening of additional Vaidyasalas.

Allowances Votable	Rs. 29,674	Rs. ..	Rs. +290	Rs. 29,964	Rs. 26,828	Rs. 3,136	Rs. ..
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Column 4.—For meeting Dearness Allowances, etc., of the additional hands entertained consequent on the opening of new Vaidyasalas.

Column 7.—Due to late opening of additional Vaidyasalas the full amount of Dearness Allowance provided for was not utilised.

Supplies and Services.—Votable	Rs. 54,930	Rs. ..	Rs. +2,830	Rs. 57,760	Rs. 56,667	Rs. 1,093	Rs. ..
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Column 4.—Due to opening of additional Vaidyasalas in the course of the year.

Column 7.—By strictly economising the expenditure.

Contingencies Votable	Rs. 26,716	Rs. ..	Rs. -3,877	Rs. 22,839	Rs. 22,545	Rs. 294	Rs. ..
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Column 7.—Due to late opening of additional Vaidyasalas savings resulted in the budgetted allotments.



	1	2	3	4	5	6	7	8
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable ..		3,518	..	+103	3,621	3,621	..	..
{ Votable ..		1,43,659	..	-103	1,43,556	1,36,936	6,620	..

Administration of the grant:—The savings under the voted grants work up to 4.6 per cent of the final grant.

Audit Notes.—The additional Vaidyasalas having not been opened on the date anticipated in the Budget the excess provisions made should have been timely surrendered.

Writes of:—An amount of Rs. 8-3-8 was written off the accounts in the year under the Service Head and Rs. 428-3-5 under Sales Department advances with Government sanction being the value of deficit stock.

The accounts of the Sales Section from 1118 to 1120 were subjected to a special audit and the stock was also verified in 1121. The report of audit is pending reply by the Ayurveda Superintendent.

"Irregularities. It was disclosed during audit that the tender rates for the supply of dietary articles were far in excess of the market rates in respect of certain articles. The great disparity in the rates was brought to the notice of the Government and it was ordered that the Superintendent should scrutinise the indents with greater circumspection."

#### Grant No. 25—Public Health

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
25. Public Health A. Sanitation and Conservancies 1. Sanitation—							
Votable ..	49,008	..	-4,498	44,510	27,671	16,839	..

Column 7.—Savings resulted mainly under mosquito control measures as all the materials intended could not be purchased due to non-availability of the stock in the market.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Rural Sanitation Establishment— Non-votable ..	10,080	1,108	..	11,188	11,117	71	..

Column 3.—Due to grant of leave to the Director

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	38,805	..	-1945	36,860	35,242	1,618	..

Column 7.—Mainly under leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Votable ..	42,668	..	+5,118	47,786	47,353	433	..

Column 4.—Due to enhancement of Dearness Allowance rates.

Column 7.—Mainly under Dearness Allowance in the provision made for leave charges.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— Votable ..	65,001	37,598	-14,003	88,596	58,673	29,923	..

Column 3.—Towards Plague, Small-pox, etc., preventive measures taken in the year and antimalarial operations carried out at Nelliampathies.

Column 4.—Mainly on account of transfer effected to Grant No. "3 Panchayats" of the provision made towards "Radio operations".

Column 7.—Mainly due to savings in Rural sanitation works due to their incomplete execution, in anti-malarial operations as the provision for sluice work was not utilised completely since some reduction was made from the bill and under Hook Worm Campaign as the sites for construction of latrines were not made available after land acquisition.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable ..	21,319	..	+3,147	24,466	24,269	197	..

Column 4.—Towards actual amounts necessitated under certain items of contingent expenditure such as Furniture, Rent, Printing, etc.

Column 7.—Not appreciable under any detailed head.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Rural Midwifery Services— Votable ..	16,508	..	-610	15,898	11,192	4,706	..

Column 7.—No additional midwives were appointed for want of qualified hands.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Vaccination Establishment— Votable ..	8,127	..	..	8,127	7,252	875	..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Votable ..	7,490	..	+100	7,590	7,041	549	..

Column 4.—Due to enhancement of Dearness allowance rates.

Column 7.—Mainly under Fixed T. A. due to grant of leave to permanent hands without substitutes.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— Votable ..	3,250	2,500	..	5,750	5,141	609	..

Column 3.—Towards greater demand under cost of Lymph due to outbreak of epidemics.

Column 7.—The epidemic subsided earlier and hence the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable ..	60	..	..	60	35	25	..

Total {	Non-votable ..	Rs. 10,080	Rs. 1,108	Rs. ..	Rs. 11,188	Rs. 11,117	Rs. 71	Rs. ..
	Votable ..	2,52,236	40,098	-12,691	2,79,643	2,23,869	55,774	..

Administration of the grant.—There were no appreciable savings under non-voted appropriations. The savings of Rs. 55,774 under voted grants work up to 19.9 per cent of the final grant.

Audit Notes.—(1) The additional allotment obtained under "2. Rural Sanitation—Supplies and Services" was not necessary in view of the transfer effected from this sub-head and the savings resulted.

(2) A substantial portion of the Savings under "Rural Midwifery Service" and "Vaccination—Supplies and Services" could have been surrendered timely.

#### Grand No. 26—Pension and Gratuity (Non Votable)

Major, minor and Sub-head	Original grant or appropriation	Addi- tional grant or appropriation	Diversion and surren- ders	Final grant or appropriation	Final expendi- ture	Expenditure com- pared with final grant or appro- priation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
26. Pension and Gratuity Non-votable ..	7,00,380	..	..	7,00,380	6,93,034	7,346	..

Column 7.—The provisions made for "War Injuries Pension" and "Retiring—Invalid and Compassionate Gratuity to Non-pensionable staff" were not utilised in the year as no payments of the kind were necessitated.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Non-votable	7,00,380	..	...	7,00,380	6,93,034	7,346	..

*Administration of the grant.*—The savings of Rs. 7,346 work up to 1.0 per cent of the final amount of appropriation.

#### Grant No. 27—Stationery and Printing

Major, Minor and Sub-Head	Original grant or Appropriation	Additional Grant or Appropriation	Diversion and surrenders	Final Grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
27. Stationery & Printing I. Stationery Supplies and Services Votable	2,03,850	750	— 4,394	2,00,206	1,98,909	1,297	..

Col. 3.—Due to increase in cost of packing materials, cooly charges, etc.

Col. 7.—The quantity of paper indented for was not fully supplied by some of the Mills.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable	2,360	1,720	+ 4,394	8,474	8,396	78	..

Cols. 3 & 4.—Towards larger expenditure anticipated under printing charges due to increase in cost of paper, straw boards, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
II. Printing.— Establishment Votable	50,312	..	— 201	50,111	49,726	385	..

Col. 7.—Mainly under leave allowance and due to change in the personnel of the Superintendent.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable	23,492	..	+ 3,843	27,335	26,648	687	..

Col. 4.—Due to enhancement in the rates of dearness allowance.

Col. 7.—Mainly under dearness allowance as per actuals and partly due to the fact that substitutes in leave vacancies were entertained only sparingly.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable	57,900	40,000	..	97,900	97,310	590	..

Col. 3.—Increase in cost of printing paper supplied in the year.

Col. 7.—Some of the printing materials were not available for purchase in the market.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable	9,552	1,084	..	10,636	10,442	194	..

Col. 2.—Towards payment of premium on the War Risk Insurance Policy of the Press Building and Machinery consequent on the extension of the period of its term and partly for payment of contribution on account of police guard in the Press and also on account of abnormal increase in cooly charges.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Votable	3,47,466	43,554	+ 3,642	3,94,662	3,91,431	3,231	..

Administration of the grant.—The savings of Rs. 3,231 under the grant represents 0·8% of the final grant.

Audit Notes.—(i) The additional allotment under Stationery-Supplies and Services was not necessary in view of the transfer made from the Sub Head and the final savings resulted.

(ii) The re-appropriation under Printing Allowance was not fully required as substantial savings resulted finally under the sub-head.

#### Grant No. 28—Military (Non-votable)

Major, Minor and Sub Head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and sur-renders	Final grant or Appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
28. Military Non-votable (1) Cochin State Forces Establishment	3,26,102	..	—79,971	2,46,131	2,17,104	29,027	..

Column 7.—The full establishment was not maintained and this mainly accounts for the savings.

1	2	3	4	5	6	7	8
Allowances ..	Rs. 88,917	Rs. ..	Rs. +34,152	Rs. 1,23,069	Rs. 95,701	Rs. 27,368	Rs. ..

Column 4.—Mainly due to the war allowance newly sanctioned  
Column 7.—Please see remarks against establishment.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services ..	2,22,500	..	+10,300	2,32,800	1,33,308	99,492	..

Column 4.—Feeding charge of horses increased considerably due to increase in the cost of articles.  
Column 7.—Mainly for reasons explained against establishment.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies ..	20,029	..	+32,863	52,892	51,222	1,670	..

Column 4.—For purchase of new motor truck and its maintenance and also due to increase in tender rates in P. C. R. works.  
Column 7.—Savings under 'Rent' due to vacating the rented lines at Ernakulam, under contribution to Military Reconstruction fund as the full establishment was not entertained in the year and under Miscellaneous items of expenditure as per actuals.

(2) State Band Establishment..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	9,531	..	-4	9,527	8,956	571	..

Column 7.—Please see remarks against (1) Establishment.

Allowances	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	5,466	..	+ 765	6,231	6,098	133	..

Column 4.—For meeting enhanced rates of dearness allowance and town allowance, newly sanctioned in the course of the year.  
Column 7.—Not appreciable under any detailed head.

Supplies and Services ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2,300	..	+1650	3,950	2,032	1,918	..

Column 4.—For the purchase of additional instruments.  
Column 7.—Savings mainly due to strict economy.

Contingencies	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	183	..	+ 245	428	321	107	..

Column 4.—For subscribing for Band Musical Journal from England.  
Column 7.—Not appreciable under any detailed head.

Total Non-votable..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	6,75,028	..		6,75,028	5,14,742	1,60,286	

*Administration of the grant.*—The savings under the grant represent 23.75 of the final appropriation. They mainly occurred due to non-entertainment of the full strength of the Forces.

*Audit notes.*—(i) The reappropriations made under “(1) Cochin State Forces—Supplies and Services” and (2) State Band—Supplies and Services proved wholly unnecessary in view of the final savings resulted under them.

(ii) Under “I-Allowances” there were substantial savings and so the major portion of the amount re-appropriated remained unutilised.

### Grant No. 29.—Public Works

Major, minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
29. Public Works							
A. Civil Engineering							
1. Establishment							
Non-votable ..	28,496	..	..	28,496	24,714	3,782	..
Column 7.—Mainly under leave allowance.							
Votable ..	Rs. 88,967	Rs. 15,500	Rs. ..	Rs. 1,04,467	Rs. 93,425	Rs. 11,042	Rs. ..
Column 3.—Towards pay of temporary staff of Post War Division for road construction. Column 7.—Mainly under leave allowance.							
Allowances	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	58,694	8,000	+10,200	76,894	83,849	..	6,955
Columns 3, 4 and 7.—Due to enhancement of T.A. and dearness allowance rates.							
Contingencies	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-votable ..	33,090	..	..	33,090	33,090	..	..
Votable ..	14,859	..	..	14,859	14,864	..	5
Works							
2. Communication							
Non-votable ..	2,525	..	..	2,525	1,732	793	..

Column 7.—Payment of moiety due to Cranganur and British Government was not made in the year.

1	2	3	4	5	6	7	8
Votable	Rs. 9,07,245	Rs. 2,71,567	Rs. 6,579	Rs. 11,85,391	Rs. 11,69,519	Rs. 15,872	Rs. ..

Column 3.—Road works at Nelliampathies, increased maintenance charges, metalling Alur Kodakara road, etc., are some of the main items that contributed for the additional allotment.

Column 4.—Towards New minor Works and deviations from the estimated works.

Column 7.—Savings under actual execution of works.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Buildings.— Non-votable	.. 39,761	1,61,226	+3,270	2,04,257	2,29,314	..	25,057

Column 3.—Works in connection with the Thrithalicharthu ceremony, works in H. H. the Elaya Raja's Palace, works at Ramavarmapuram State Forces buildings, etc., are the main new works undertaken.

Column 4.—Vide remarks against communication votable.

Column 7.—Due to high tender rates, etc.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	.. 64,249	7,75,935	+5,951	8,46,135	6,74,201	1,71,934	..

Column 3.—Construction of additional godowns at Malipuram, rice godowns at Mattancheri, Police lines at Mattancheri and Ernakulam, extension of S. H. School building at Trichur, land acquisition for Ministers quarters, etc., etc., mainly account for the additional allotment.

Column 4.—Vide remarks against "Communication—votable".

Column 7.—Savings under actual execution and due to non completion of certain works.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
4. Irrigation.— Non-votable	.. 7,220	3,140	..	10,360	9,252	1,108	..

Column 3.—Towards payment of water charges to the owners of the Thembaradaku system.

Column 7.—Payment of moiety due to the Travancore Government was not made in the year and this accounts mainly for the savings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	.. 4,89,594	71,548	-26,893	5,34,249	6,48,857	..	1,14,608

Column 3.—For investigation of Post-war Irrigation schemes and improvements to Karadipara Eri.

Column 8.—Due to execution of non-budgetted works and High tender rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Miscellaneous— Public Improvements Non-votable	.. 2,500	791	-1,726	1,565	18,072	..	16,507

Column 3.—For Repairs to a temple and of furniture.

Column 8.—Due to now works under taken in the year.



1	2	3	4	5	6	7	8
Votable ..	Rs. 39,690	Rs. 13,534	Rs. +13,691	Rs. 66,915	Rs. 77,164	Rs. ..	Rs. 10,249

Column 3.—For repairs to Gaz tank, Maharaja's College and levelling Armed Reserve grounds.

Column 4 and 8.—Towards non-budgetted items of work undertaken and high tender rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Petty Construction and repairs.— Non-votable ..	11,462	15,000	..	26,462	26,462	..	..

Column 3.—P.C.R. to Trippunitura Palaces.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	23,624	47,936	+513	72,073	56,367	15,706	..

Column 3 and 4.—Towards anticipated increase in P.C.R. Estimates.

Column 7.—Savings under actual execution.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Tools and Plants.— Votable ..	1,300	..	..	1,300	1,355	..	55
8. Survey and Investigation.— Votable ..	150	..	..	150	13	137	..

Column 7.—The actual expenditure come to be much reduced.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9. Refunds.— Votable ..	..	..	..	..	105	..	105

Column 8.—The expenditure was not provided for in the budget being an unusual item.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
B. Machinical and Electrical Engineering.— 1. Establishment Non-votable ..	4,260	..	..	4,260	4,439	..	179

Column 8.—Excess due to leave of the Assistant Engineer.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	41,708	..	..	41,708	37,981	3,727	..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
Allowances.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	22,646	2,500	..	25,146	29,926	..	4,780

Columns 3 and 8.—Due to enhancement of dearness allowance, etc., rates.

Contingencies.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	2,370	..	..	2,370	3,083	..	713

Column 8.—Increased expenditure had to be met under a few of the detailed heads.

2. Works.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Electricity.—							
Non-votable ..	6,640	..	+538	7,178	9,190	..	2,012

Column 4.—For putting up Electric lights in H. H. the Senior Ranee's Palace.

Column 8.—On account of new works undertaken.

Votable ..	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	2,650	..	+3,434	6,084	7,672	..	1,588

Column 4 and 8.—New works had to be undertaken in the course of the year.

2. Water Works.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	2,20,381	1,57,171	—4,839	3,72,713	3,60,573	12,140	..

Column 3.—Mainly due to enhancement of water supply to Cochin Port and increased maintenance charges of Chowwara Water Works.

Column 7.—Savings under actual execution.

3. Canals and Backwaters Navigation.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	26,177	..	—631	25,546	15,891	9,655	..

Column 7.—Savings under actual execution of works and due to not taking up of certain items of work in the year.

4. Sirkar tents.—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	200	..	+58	268	268	..	..
C. Factories.—							
Establishment.—							
Votable ..	2,843	..	..	2,843	2,520	323	..

Column 7.—Mainly under leave allowance.

1	2	3	4	5	6	7	8
Allowances.— Votable ..	Rs. 1,456	Rs. ..	Rs. ..	Rs. 1,456	Rs. 2,060	Ks. ..	Rs. 604

Column 8.—Mainly due to enhancement of dearness allowance, etc., rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies.— Votable ..	419	..	+45	464	386	78	..
D. Loss on account of Capital expenditure undertakings.— Votable ..	4,279	..	..	4,279	9,740	..	5,461

Column 8.—The actual loss to be adjusted in the year exceeded the original anticipations.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable ..	1,35,954	1,80,157	+2,082	3,18,193	3,56,265	..	38,072
{ Votable ..	20,13,501	13,63,691	+8,118	33,85,310	32,89,819	95,491	..

*Administration of the Grant.*—The final non-voted appropriation under the grant stood at Rs. 3,18,193 against the final expenditure of Rs. 3,56,265. There was thus an excess expenditure of Rs. 38,072 which works up to 12.0 per cent of the final appropriation.

The final voted grant was Rs. 33,85,310 and the final expenditure Rs. 32,89,819. There was thus a savings of Rs. 95,491 which works up to Rs. 2.9 per cent of the final grant.

*Audit Notes.*—1. The additional allotments obtained or the reappropriations made under the following heads found to be far above the actual requirements in view of the final savings resulted.

A. Civil Engineering—

- (i) Establishment—votable.
- (ii) Communications—votable.
- (iii) Buildings—votable.
- (iv) Irrigation—non-votable.
- (v) Petty construction and repairs—votable.

B. Mechanical.—

- (vii) Water Works—votable.

2. The additional allotments obtained under the following heads were not quite regular in view of the transfers effected from them to other heads.

- (i) Irrigation—votable.
- (ii) Miscellaneous Public Improvement—non-votable.
- (iii) Water Works—votable.

3. The excess expenditure resulted under the following heads should have been regularised at least before the final accounts of the year were closed.

- (i) Civil Engineering—Allowance—votable.
- (ii) Buildings—non-votable.
- (iii) Irrigation—votable.
- (iv) Miscellaneous Public improvements—non-votable.
- (v) Do. votable.
- (vi) Refunds—votable.
- (vii) B. Mechanical—Establishment—non-votable.

- (viii) B. Mechanical—Allowances—votable.  
 (ix) Do. Contingencies—votable.  
 (x) Works—Electricity—Non-votable.  
 (xi) Do. Votable.  
 (xii) C. Factories—Allowances—votable.  
 (xiii) D. Loss on account of capital undertakings—votable.  
 4. Irregularities.—Please see Appendix D dealing with the irregularities in work expenditure under the grant.

## Grant No. 30—Interest (N. V.)

Major, Minor and Sub-heads	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
30. Interest.— Non-votable	Rs. 5,11,798	Rs. 1,000	Rs. ..	Rs. 5,12,798	Rs. 5,93,886	Rs. ..	Rs. 81,088

Column 3.—Towards payment under Labour compensation money deposits.

Column 8.—The temporary loan from the Central Bank of India under the over-draft accommodation far exceeded the original anticipations and hence the excess.

Total Non-votable	Rs. 5,11,798	Rs. 1,000	Rs. ..	Rs. 5,12,798	Rs. 5,93,886	Rs. ..	Rs. 81,088
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Administration of the grant.—The excess expenditure of Rs. 81,088 works up to 15.8 per cent of the final appropriation.

Audit Notes.—The excess expenditure could not be regularised in time, i.e. before the final accounts were closed. This was done only after the accounts for the year were closed.

## Grant No. 31—Scientific, etc., Department

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
31. Scientific, etc., Department Museum and Zoological gardens Establishment Votable	Rs. 5,078	Rs. ..	Rs. -349	Rs. 4,729	Rs. 4,610	Rs. 119	Rs. ..

Col. 7.—Savings due to deputation of permanent hands to other Departments.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	2,745	..	+349	3,094	3,081	13	..

Col. 4.—Mainly due to enhancement of Dearness allowance rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	15,420	4,258	—200	19,478	19,472	6	..

Col. 3.—For payment of compensation to the Zoo Contractor due to abnormal increase in cost of materials.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies Votable ..	560	..	+200	760	752	8	..

Col. 4.—Due to increase in cost of sundry articles.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Archaeology Establishment Votable ..	2,054	..	+205	2,259	2,093	166	..

Col. 4.—Towards Temporary establishment entertained.

Col. 7.—Mainly under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	1,238	1,088	232	2,558	2,465	93	..

Col. 3.—Increased T.A. expenses due to journey of the Archaeologist to Taxila.

Col. 4.—Due to enhancement of Dearness allowance rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	880	..	—456	424	333	91	..
Contingencies Votable ..	95	15	+85	195	186	9	..
3. Geological Survey Votable ..	1,386	746	..	2,131	2,027	105	..

Col. 3.—The Geologist was confirmed in the year making the post permanent.

Col. 7.—Mainly under Leave allowance.

1	2	3	4	5	6	7	8'
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total Votable ..	29,456	6,107	+66	35,629	35,019	610	..

*Administration of the grant.*—The savings of Rs. 610 in the final allotment of Rs. 35,629 represent 1·7 per cent of the final allotment.

*Audit Notes.*—The transfer of Rs. 200 from "Museum and Zoological Gardens—Supplies and Services" was not regular in view of the additional allotment obtained since.

#### Grant No. 32—Industries—Reserved

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
32. Industries Reserved Direction and Inspection Establishment Non-votable ..	4,410	402	..	4,812	4,602	210	..

Col. 3.—Due to enhancement of the Personal allowance of the Director in the course of the year.

Col. 7.—Under leave allowance.

	Rs.	Rs.	Rs.	s.	Rs.	Rs.	Rs.
Votable ..	8,952	3,312	—398	11,866	9,756	2,110	..

Col. 3.—Towards pay of the additional temporary establishment entertained.

Col. 7.—Mainly due to deputation of permanent hands and partly due to delay in the appointment of certain staff.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable ..	5,454	2,402	+631	8,487	8,201	286	..

Cols. 3 and 4.—The dearness allowance rates were enhanced in the course of the year and partly towards dearness allowance and T.A. of the temporary staff entertained.

Col. 7.—Mainly under T.A. due to delay in actual appointment of certain temporary staff.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services Votable ..	1,500	..	—200	1,300	1,166	134	..

Col. 7.—On account of decrease in the number of pupils.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies (Votable) ..	6,650	3,650	+200	10,500	9,646	854	..

Col. 3.—Due mainly to insufficiency of budget allotment for P.C.R. and partly towards purchase and hire charges of type-writer.

Col. 4.—The expenditure under "Service Labels" was much increased due to additional functions of the Department.

Col. 7.—The advertisement charges came of low and also due to non-purchase of all the books intended as some of them were not available for purchase.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Cochin Tanneries Votable ..	774	530	-12	1,292	1,260	32	..

Col. 3.—For maintenance charges of the road to the Plywood Factory.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-Votable ..	4,410	402	..	4,812	4,602	210	..
{ Votable ..	23,330	9,894	+221	33,445	30,029	3,416	..

*Administration of the Grant.*—The savings under non-voted appropriations work up to 4.4 per cent of the final appropriation and that under voted grants to 9.6 per cent of the final grant.

*Audit Notes.*—The additional allotment obtained under "Establishment (votable)" and "Contingencies" partly proved unnecessary in view of the final savings resulted.

#### Grant No. 33—Industries (Transferred)

Major, Minor or Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
33. Industries Transferred	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A. Government Trades School, Ernakulam Establishment—							
Votable ..	4,287	..	-3,176	1,111	1,111	..	..
Allowances—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	1,898	..	-648	1,250	597	653	..

Col. 7.—The School was abolished in the course of the year.

1	2	3	4	5	6	7	8
Supplies and Services— Votable	Rs. 280	Rs.	Rs. -258	Rs. 22	Rs. 21	Rs. 1	Rs.
Contingencies— Votable	Rs. 170	Rs.	Rs. -82	Rs. 88	Rs. 88	Rs.	Rs.
B. Government Trades School, Trichur Establishment— Votable	Rs. 15,405	Rs.	Rs. -4,452	Rs. 10,953	Rs. 10,353	Rs. 600	Rs.

Col. 7.—Due to deputation of permanent officers to other departments.

Allowances— Votable	Rs. 4,589	Rs.	Rs. -115	Rs. 4,474	Rs. 3,965	Rs. 509	Rs.
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Col. 7.—Vide remarks under Establishment.

Supplies and Services— Votable	Rs. 755	Rs.	Rs. -102	Rs. 653	Rs. 644	Rs. 9	Rs.
Contingencies— Votable	Rs. 1,370	Rs.	Rs. -491	Rs. 879	Rs. 970	Rs.	Rs. 91
C. Government Industrial School for Girls Establishment— Votable	Rs. 8,552	Rs.	Rs. -186	Rs. 8,366	Rs. 7,944	Rs. 422	Rs.

Col. 7.—Mainly under leave allowance.

Allowances— Votable	Rs. 3,238	Rs.	Rs. +601	Rs. 3,839	Rs. 3,834	Rs. 5	Rs.
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Col. 4.—Due to revision of Dearness allowance rates.

Supplies and Services Votable	Rs. 620	Rs.	Rs. +37	Rs. 657	Rs. 504	Rs. 153	Rs.
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Col. 7.—Due to decrease in the number of pupils.



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable ..	340	..	+30	370	351	19	..
D. Government Industrial Schools Establishment— Votable ..	24,641	..	+3,231	27,872	22,644	5,228	..

Col. 4.—Towards anticipated increase in Establishment Charges.

Col. 7.—A number of posts were not filled up and also under Leave Allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances— Votable ..	16,386	..	+272	16,658	15,623	1,035	..

Cols. 4 and 7.—Vide remarks under Establishment Charges.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services— Votable ..	5,575	..	—771	4,804	3,070	1,734	..

Col. 7.—Due to decrease in the number of pupils.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies— Votable ..	2,740	..	+263	3,003	2,806	197	..

Col. 4.—Expenditure under "Miscellaneous items" was anticipated to exceed the original allotment.

Col. 7.—Savings under actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
E. Carving Work Shop— Votable ..	1,056	..	+40	1,096	897	199	..

Col. 7.—Due to deputation of staff.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
F. Other charges Votable ..	25,583	..	+4,529	30,112	25,141	4,971	..

Col. 4.—Mainly due to starting of a Commercial Institute at Ernakulam.

Col. 7.—Grants to certain institutions were stopped and also due to delay in entertaining the staff for the Commercial Institute.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
G. Mattancheri Coir Depot (Votable) ..	4,896	..	+54	4,950	3,452	1,498	..

Column 7. The transactions had to be minimised for some time for want of Godowns.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
H. Cherpu Centre (Votable) ..	8,245	..	-209	8,036	7,082	954	..

Column 7.—Due to deputation of members of the staff to other Establishments and also on account of the postponement of the work on the new well provided for.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Development of Cottage Industries (Votable) ..	6,820	..	+6,795	13,615	10,500	3,115	..

Column 4.—Reappropriations from Grant No. 5 "Co-operative Societies" towards the pay of the Business Manager of the Co-operative Marketing Society, pay, Dearness Allowance etc. of the Bee Organisers and the pay and Dearness Allowance of the paid Secretaries of the Non-credit Societies etc., since these Establishments were transferred to this grant in the course of the year.

Column 7.—The full sanctioned staff did not function throughout the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total (Votable) ..	1,37,446	..	+5,362	1,42,808	1,21,597	21,211	..

#### Administration of the Grant.—

The savings of Rs. 21, 211 represent 14.9% of the final voted grant.

*Audit Notes.*—(1) The reappropriations made under the following items proved unnecessary in view of the final savings resulted.

- (i) D-Government Industrial Schools-Establishment.
- (ii) D-Government Industrial Schools-Allowances.
- (iii) F-Other Charges.

II. The reappropriation made to I-Development of Cottage Industries was far in excess of the actual requirements. The amount should have been considerably reduced.

III. There were a few cases for surrender viz. under (F) Other Charges, (G) Mattancheri Coir Depot and (I) Development of Cottage industries etc. No surrenders were actually made.

## Grant No. 34. Rural Department

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and Surrenders	Final grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
34. Rural Department ..				Nil			

## Grant No. 35. Railway. (N.V.)

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and Surrenders	Final grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
35. Railway (N.V.) ..	25,05,000	..	..	2,505,000	35,19,088	..	10,14,088

Column 8.—Excess due to increased maintenance charges partly compensated by increased earnings.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total (N.V.) ..	25,05,000	..	..	25,05,000	35,19,088	..	10,14,088

Administration of the grant.—The excess expenditure represents 40.5% of the final amount of appropriation.

Audit Notes.—The excess could not be regularised in time, as the final figures had to be furnished by the Railway.

## Grant No. 36.—Uplift of the Depressed Classes

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
36. Uplift of the Depressed Classes A. General (Economic and Social) Establishment— Non-votable ..	Rs. 2,260	Rs. ..	Rs. ..	Rs. 2,260	Rs. 2,152	Rs. 108	Rs. ..
Column 7.—Mainly under leave allowance.							
Votable ..	Rs. 5,956	Rs. 108	Rs. ..	Rs. 6,064	Rs. 5,640	Rs. 424	Rs. ..
Column 3.—Towards additional temporary establishment entertained. Column 7.—Mainly under leave allowance.							
Allowances— Votable ..	Rs. 6,156	Rs. 532	Rs. +358	Rs. 7,046	Rs. 6,889	Rs. 157	Rs. ..
Column 3.—Due to additional temporary establishment entertained and also on account of grant of consolidated T.A. to the Surveyor and a chairman in the course of the year. Column 4.—Dearness allowance rates were enhanced in the course of the year. Column 7.—Expenditure was strictly controlled to the bare minimum.							
Supplies and Services— Votable ..	Rs. 12,300	Rs. 2,600	Rs. ..	Rs. 14,900	Rs. 12,446	Rs. 2,454	Rs. ..
Column 3.—To meet increased tender rates for thatching houses in D. C. colonies. Column 7.—Certain land acquisitions could not be taken up in the year and certain works could not be executed due to high tender rates.							
Contingencies— Votable ..	Rs. 6,408	Rs. 150	Rs. +360	Rs. 6,918	Rs. 6,763	Rs. 155	Rs. ..
Column 3.—Mainly towards conveyance charges of records due to shifting of office to a new building. Column 4.—Towards payment of rent of the combined office building. Column 7.—Due to non supply of all the registers to D. C. Co-operative Societies as they were not indented for.							

1	2	3	4	5	6	7	8
B. Educational Supplies and Services—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	69,666	..	-90	69,575	61,447	8,129	..

Column 7.—Mainly under charges on account of D.C. Hostels due to smaller number of boarders, under supply of cloth to D.C. Students (a cheaper variety of standard cloth was issued in the year), under purchase of books etc. to D.C. students due to utilising the old books themselves by the students and also partly due to lesser number of stipendiaries for D.C. stipends.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total { Non-votable ..	2,260	..	..	2,260	2,152	108	..
{ Votable ..	1,00,486	3,390	+628	1,04,504	93,185	11,319	..

*Administration of the Grant.*—The savings under the non-voted appropriation work up to 4·8 per cent of the final appropriation and the savings under the voted grants *viz.*, Rs. 11,319, works up to 10·8 per cent of the final grant.

*Audit Notes.*—(i) The additional allotments obtained under "Establishment votable" proved unnecessary in view of the final savings resulted.

(ii) The reappropriation made under "Allowances" and "Contingencies" proved partly in excess of the actual requirements as some savings resulted in the final expenditure. So also the additional allotment obtained under "Supplies and Services" proved to be far in excess of actual requirements.

(iii) There was a case for surrender under "B. Educational—Supplies and Services" as could be seen from the explanations given for the savings under the Sub-head. But this was not actually done.

#### Grant No. 37.—State Conveyances (Non-votable)

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
37. State conveyances Non-votable	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Establishment ..	17,391	..	..	17,391	17,546	..	155

Column 8.—Certain additional temporary staff had to be engaged in the year.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances ..	12,050	..	..	12,050	15,374	..	3,324

Column 8.—Mainly due to enhancement of Dearness allowance rates during the course of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies ..	60,000	30,000	..	90,000	85,285	4,715	..

Column 3.—Towards purchase and repairs of cars.

Column 7.—The actual maintenance charges of cars, etc., did not come up to the original anticipations.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Total—Non-votable ..	89,441	30,000	..	1,19,441	1,18,205	1,236	..

*Administration of the Grant.*—The savings of Rs. 1,236 under the grant represent 1.0 per cent of the final amount of appropriation.

*Audit Notes.*—The excess expenditures under "Establishment" and "Allowances" remained unregularised at the time of closure of the final accounts.

#### Grant No. 38.—Incometax.

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and surrenders	Final grant or Appropriation	Final expenditure	Expenditure compared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
38. Incometax—Establishment Non-votable ..	7,640	..	+610	8,250	8,096	154	..

Col. 4.—Due to grant of privilege leave to the Deputy Commissioner.

Col. 7.—Mainly under leave allowance of the Commissioner.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	25,730	1,379	-1,460	25,649	23,501	2,148	..

Col. 3.—Additional temporary establishments sanctioned in the course of the year.

Col. 7.—Certain temporary posts remained unfilled for some period and also under leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowance.— Votable ..	11,618	..	+2,773	14,391	14,266	125	..

Col. 4.—Transferred from "Grant No. 39—Miscellaneous" due to enhancement of Dearness allowance rates and also towards travelling allowance of additional temporary staff entertained.

Col. 7.—Not appreciable under any detailed head.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and Services.— Votable ..	40	..	..	40	3	37	..
Contingencies.— Non Votable ..	4,00,000	..	— 39,500	3,60,500	3,24,739	35,761	..

Col. 7.—Savings under actuals, the expenditure under "Refunds" being not possible to be fixed before hand. At the time of the Revised estimate a larger amount should have been surrendered on the basis of closer approximation to actuals based on the assessments made till then.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	5,761	2,700	— 247	8,214	7,648	566	..

Col. 3.—Towards the retainers' fee and fee for cases referred to the Officer appointed by the Government to watch the interest of the Cochin Government in cases of double excess profits tax collected.

Col. 7.—Mainly due to the fact that no fee was paid to the Cochin representative in United Kingdom for handling Excess Profits Tax relief cases as anticipated.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Add surrenders within the grant.—							
Non Votable ..	..	..	+ 39,500	39,500	..	39,500	..
Votable ..	..	..	+ 1,000	1,000	..	1,000	..
Total { Non-votable ..	4,07,640	..	+ 610	4,08,250	3,32,835	75,415	..
{ Votable ..	43,149	4,079	+ 2,066	49,294	45,418	3,876	..

*Administration of the grant.*—The savings of Rs. 75,415 under non-voted appropriations represent 18.5 percent of the final appropriation and that under the voted grant by Rs. 3,876 represent 7.9 percent of the final grant. Out of the savings of Rs. 75,415 and Rs. 3,876 under the Non-voted appropriations and voted grants Rs. 39,500 and Rs. 1,000 respectively were surrendered being amounts not anticipated to be spent in the year.

*Audit Notes.*—The additional allotment obtained under Establishment-votable proved unnecessary in view of the final savings.

(ii) The additional allotment under Establishment was not also regular as a transfer amounting to Rs. 1,460 was subsequently made from it to other heads.

(iii) Under Contingencies (Votable) the additional allotment of Rs. 2,700 proved excessive in view of the final savings resulted and transfers made from the sub-head.

*Writes off.*—In the year under report a sum of Rs. 5,180—9—0 was written off the accounts being irrecoverable income tax demands.

## Grant No. 39—Miscellaneous

Major, Minor and Sub-head	Original grant or Appropriation	Additional grant or Appropriation	Diversion and Surrenders	Final grant or Appropriation	Final expendi- ture	Expenditure com- pared with final grant or Appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
39. Miscellaneous	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I. Sirkar buildings							
Other than Palaces							
(a) Durbar Hall							
Votable ..	1,459	..	-242	1,197	1,289	..	92
(b) Krishnavilas							
Palace							
Non-Votable ..	2,331	..	..	2,331	2,171	160	..

Column 7.—Mainly due to the fact that no furniture was purchased or repaired in the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(c) New Guest House							
Votable	5,865	..	+42	5,907	7,320	..	1,413

Column 8.—Mainly due to Temporary establishment entertained in the course of the year and also due to enhancement of Dearness allowance rates.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(d) Trichur Guest House							
Votable	1061	..	+200	1,261	1,323	..	62

Column 4.—Increased payments under Trunk call, Electricity, etc., bills necessitated the reappropriation.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(e) Diwan's House							
Votable	4,787	..	..	4,787	4,191	596	..

Column 7.—There were no purchase or repair of furniture. Savings also occurred under Establishment charges and miscellaneous items of contingent expenditure.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(f) Other buildings							
Votable	105	..	..	105	79	26	..



1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. Political Expenditure Non-votable Subscriptions and Donations	2,25,200	1,00,000	-2,470	3,22,730	2,67,663	55067	..

Column 3.—Due to donation of Rs. 1 lakh to H. E. the Viceroy's War Purposes Fund.

Column 7.—Savings under actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(b) Entertainment of State visitors	4,550	80,194	..	84,744	82,353	2,391	..

Column 3.—Towards expenditure in connection with the visits of H. E. the Viceroy, His Highness the Maharaja of Mysore, etc.

Column 7.—The actual expenditure did not come up to the amount anticipated.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(c) Other charges	2,0000	..	+2,470	22,470	21,613	857	..

Column 4.—For meeting the actual demands under the Head. The distribution of wheat on His Highness' birthday, etc., contributed to the enhanced expenditure.

Column 7.—Savings under actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(d) Political Establishment Allowances	3,072	..	..	3,072	2,189	883	..

Column 7.—The actual expenditure was less than that originally anticipated.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(e) Defence Measures Non-votable	2,64,089	37,766	-2,133	2,99,722	2,70,620	29,102	..

Column 3.—Mainly for additional establishments sanctioned to be entertained in the course of the year.

Column 7.—Due to shortage in strength of Establishment entertained and partly under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(f) War Publicity Measures 1. War Publicity Department	33,811	1,03,643	+6,209	1,43,663	1,48,213	..	4,550

Columns 3 & 4.—Towards expenses in connection with War Service Exhibition, purchase of Projector and its equipments and other unforeseen items of expenditure not anticipated in the budget.

Column 8.—The actual expenditure came in excess of budget grant.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2. National War Front ..	21,825	..	-3,417	18,408	18,563	..	155

Column 8.—The expenditure under other charges slightly increased the budget provision.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Cochin State Sailors', Soldiers', and Airmen's Board ..	10,599	2,058	+96	12,753	12,673	80	..

Column 3.—Towards purchase of a typewriter, etc., to the Office of the Secretary.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(g) A.R.P. Measures	1,08,380	362	..	1,08,742	89,434	19,308	..

Column 3.—Hire charges of cooking vessels to be paid to Pathra Kala nara used in connection with the evacuation of civilian population.

Column 7.—Due to considerable retrenchment of staff effected in the course of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(h) Assistance to Evacuee students	2,000	..	..	2,000	57	1,943	..

Column 7.—No substantial payment came up in the year under this item.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3. Price Control Measures (a) Food Supplies Establishment .. Non-votable	18,512	286	..	18,798	18,240	558	..

Column 3.—Due to enhancement of salary of the Director of Food Supplies in the course of the year.

Column 7.—Mainly under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable	3,51,178	41,108	-15,000	3,77,286	3,51,735	25,551	..

Column 3.—Due to additional establishments entertained in the course of the year.

Column 7.—Mainly due to late entertainment of substitutes in leave etc. vacancies and partly under Leave allowance.

1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances Votable	.. 1,81,362	28,965	+16,587	2,26,914	2,37,997	..	1,18,083

Columns 3 & 4.—Due to intensive journeys performed by the staff for the various activities connected with the department and partly on account of enhancement of Dearness allowance rates.

Column 8.—Due to enhancement of Dearness allowance rates and grant of Town allowance in the course of the year the original allotment proved insufficient.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Other charges— Votable	.. 1,33,442	1,16,513	..	2,49,955	2,53,267	..	3,312

Column 3.—To meet the actual demands of the year.

Column 8.—The expenditure slightly exceeded the budget allotment which remained to be regularised at the close of the year.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(b) Price Control, Excise Department— Votable	.. 65,318	..	..	65,318	63,283	2,035	..

Column 7.—Mainly under Leave allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(c) Grain Purchase— Votable	.. 65,432	94,983	+17,291	1,77,706	1,66,341	11,365	..

Columns 3 and 4.—Due to additional establishments entertained in the course of the year.

Column 7.—Mainly under leave allowance and due to restricting journeys to the bare minimum.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(d) Special Audit Staff— Votable	.. 12,990	..	+960	13,950	13,869	81	..

Column 4.—Towards increased dearness allowance and on account of greater journeys performed by the staff in conducting audit.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(e) Popularisation of dry grains— Votable	..	39,927	..	39,927	25,183	14,744	..

Column 3.—The new scheme to popularise dry grains by payment of subsidies to Restaurants necessitated additional grant.

Column 7.—The number of Restaurants was less than originally anticipated.

1	2	3	4	5	6	7	Rs.
4. Food Production measures—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	1,060	..	..	1,060	935	125	..

Column 7.—Under establishment charges as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. Textiles—							
Votable ..	21,494	7,007	+25	28,526	25,584	2,942	..

Column 3.—Towards pay, Dearness allowance, etc., of additional staff entertained in the course of the year.

Column 7.—Mainly under Establishment charges due to restriction of leave and partly due to late entertainment of the additional staff.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
6. Stamping cotton cloth—							
Votable ..	3,779	190	-25	3,944	3,095	849	..

Column 7.—Savings under actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7. Other heads							
Non-votable ..	5,424	..	..	5,424	5,018	406	..

Column 7.—Mainly under pensionary contribution of British officials in Sirkar Service as per actuals.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Votable ..	2,24,710	4,500	-79,641	1,49,569	71,565	78,004	..

Column 3.—For urgent Flood Relief works, grant of financial help, advertisement charges etc.

Column 7.—Mainly under the lump sum provision made for Dearness allowance.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Non-votable ..	7,19,793	3,24,309	+755	10,44,857	9,38,807	1,06,050	..
Total							
Votable ..	10,74,022	3,33,193	-59,803	13,47,412	12,27,056	1,20,356	..

Administration of the grant.—The savings under the non-voted appropriations and voted grants represent 10·1 per cent and 8·9 per cent respectively of the final allotments under each.

Audit Notes—(i) The following excess expenditure remained to be regularised at the close of the year.

a. 1. c. New Guest House—Votable.

b. 2. f. War Publicity Measures—1. War Publicity Department.

c. Do. (2) National War Front.

d. 3. Price Control Measures (a) Food Supply Department—Allowances (Votable).

e. Do. Other charges (Votable).

Timely action should have been taken to regularise the excess expenditures.

ii. The additional grants obtained under the following heads proved entirely unnecessary in view of the final savings resulted under the respective sub-heads.

- a. 2. Political expenditure (g) A. R. P. Measures:
- b. 3. Price Control Measures (a) Food Supplies Department—Establishment (Non-votable).
- 6. Stamping cotton cloth (Votable).
- D. 7. Other Heads—votable.

It would have been possible to provide necessary funds by reappropriations in the above cases.

iii. The additional grants obtained or the reappropriations made in a large number of cases proved far in excess of actual requirements as substantial savings resulted finally under the respective sub-heads.

- a. 2. Political expenditure—subscriptions and donations—Non-votable.
- b. Do. Defence measures—Non-votable.
- c. 3. Price Control measures—(a) Food Supply Department—Establishment (Votable).
- d. Do. c. Grain Purchase—Votable.
- e. Do. (e) Popularisation of dry grains (Votable).
- f. 5. Textiles (Votable).

iv. Allotments which proved to be unnecessary either due to dropping of particular schemes or due to retrenchments effected in the establishments in the course of the year should have been timely surrendered. Surrenders were possible under the following sub-heads through they were not actually made.

- a. 3. Price Control Measures (e) Popularisation of Dry grains.
- b. 2. Political expenditure g. A. R. P. Measures.

Writes off.—In the Food Supply Department commodities involving an amount of Rs. 93,562—13—0 were written off the accounts in the year under report. Of these, an amount of Rs. 67,398—7—5 forms the cost of tapioca which became damaged due to the early setting in of the monsoon and so had to be with-held from sale. Another amount of Rs. 8,723—4—0 represents the loss involved in disposing of partly damaged and second hand gunnies. The balance amount represents the loss involved due to shortage in transit, deterioration of stock, cleaning of old stock, auctioning of damaged stock, etc.

Financial Irregularities.—The following is a list of misappropriations of cash or stock detected in the year under report in the Food Supply Department.

Serial No.	Nature of irregularity	Amount or stock involved		Officer responsible	How the cases were disposed of
		Rs.	A. P.		
1	Misappropriation of cash collections	82	15 7	Manager of a Fair Price Shop	Suspended and steps already taken to adjust the amount from his security
2	Temporary Misappropriation of Fair Price Shop collections for 5 months	117	3 1	do.	Remitted subsequently
3	Defalcation of stock, sugar, jaggery, black gram, etc.	207	0 0	do.	Suspended and reduced as Fair Price Shop Assistant. Action taken to recover the cost
4	Misappropriation of cash	152	0 0	Shop Assistant of a Fair Price Shop	Convicted by Court. Dismissed. Amount remitted.

Serial No.	Details	Amount or quantity involved		Officer responsible	How the matter was disposed of
		Rs.	A. P.		
5	Misappropriation of stock and cash by falsification of accounts in a Fair Price Shop	1,203	14 4	Manager of a Fair Price Shop	Amount recovered and case reported to Police
6	Misappropriation of kerosene oil being excess found in stock	4	bottles	do.	Suspended and finally dismissed. Commodity recovered
7	Misappropriation of rice, kerosene oil, sugar, etc.	132	11 7	do.	Amount made good. Dismissed from service
8	Misappropriation of cash collection	69	7 2	A Fair Price Shop Assistant	Suspended and finally dismissed. Amount remitted
9	Misappropriation of rice	14	Edangalies	Manager of a Fair Price Shop	Suspended and finally dismissed. Amount made good
10	Misappropriation of rice	do.		Assistant of do.	do.
11	Misappropriation of stock, shortage in stock and unaccounted cash	16	14 0	Manager of a Fair Price Shop	Suspended and finally dismissed. Barred from reappointment. Amount remitted.
12	Temporary misappropriation of cash	6	0 4	do.	Amount made good. Let off with a black mark and warning
13	Temporary misappropriation	10	11 0	Depot keeper	Debarred from holding a post of a depot keeper or Fair Price Shop Manager. Posted as clerk on Rs. 25-40. Amount remitted

(b) Illicit Sales.—The following cases of illicit sale of commodities were detected in the Food Supply Department in the year under report.

Serial No.	Details	Amount or quantity involved		Officer responsible	How the matter was disposed of
		Rs.	A. P.		
1	Illicit sale of sugar	26	4 0	Assistant in charge and measurer of a Fair Price Shop	Suspended and legal proceedings instituted. One convicted by the court and the other acquitted. Stock recovered.
2	Unauthorised sale of rice	2 p.	4 ed. 2 n.	Fair Price Shop Assistant	Removed from service. Stock recovered
3	Illicit issue of rice	..		do.	Dismissed
4	do.	1	bag	Watchman of Central Depot	Removed from service. Action taken to recover cost
5	Illicit sale of sugar	20	lbs.	Manager of Fair Price Shop	Convicted by court fined Rs. 10 and rigorous imprisonment for 6 weeks. Value made good. Debarred from appointment

(c) Other items of irregularities.—The following gives a list of shortage found in stock, delay in remittances, etc.—

Serial No.	Details	Amount or quantity involved		Officer responsible	How the matter was disposed of
		Rs.	A. P.		
1	Shortage in stock	139	15 8	Fair Price Shop Assistant	Suspended. Action taken to recover amount
2	Shortage of rice and ragi. Excess cash balance and unaccounted sugar	9	14 1	Manager, Fair Price Shop and his 2 assistants	Removed from service. Action taken for recovery
3	Tampering the Edangali measure	..	..	Manager, Fair Price Shop	Suspended and finally dismissed
4	Delay in remittance by 8 months	99	13 10	do.	Irregularity found out after the Manager left service. Amount remitted.
5	Delay in remittance of cash collections for 8 days	183	0 4	do.	do. Action taken to recover the amount from security
6	Delay in remitting cost of 4314 lbs. of sugar	1,206	2 8	Fair Price Shop Assistant	Debarred from promotion for 6 months. Amount remitted

#### Grant No. 40—Sinking Fund (Non-votable)

Major, Minor and Sub-head	Original grant or appropriation	Additional grant or appropriation	Diversion and surrenders	Final grant or appropriation	Final expenditure	Expenditure compared with final grant or appropriation	
						Savings	Excesses
1	2	3	4	5	6	7	8
40, Sinking Fund Non-votable ..	Rs. 3,00,000	Rs. ..	Rs. ..	Rs. 3,00,000	Rs. 3,00,000	Rs. ..	Rs. ..
Total Non-votable ..	3,00,000	..	..	3,00,000	3,00,000	..	..

## PART II

## General Review of Finance

A summary of financial transactions of the year under report as compared with the budget estimate for the year is given in the subjoined statement.

## Summary of transactions for the year 1120

(In Lakhs of Rupees)

Receipts	Budget Estimate 1120	Actuals of 1120	Less (-) More (+)	Disbursements	Budget Estimate 1120	Actuals of 1120	Less (-) More (+)
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Ordinary Revenue Receipts ..	218.70	266.57	+47.87	Ordinary Revenue Expenditure ..	202.11	242.77	+40.66
<b>Other Receipts and Expenditure</b>							
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Investments Withdrawn ..	..	..	..	Capital Outlay ..	12.98	8.54	-4.44
State Loans Raised ..	250.00	195.22	-54.78	Investments made ..	.60	13.10	12.50
				State Loans Repaid ..	250.00	232.91	-17.09
<b>Debt Heads</b>							
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Deposits ..	105.73	124.80	+19.07	Deposits ..	105.59	107.90	+2.31
Advances Repayable ..	651.64	545.24	-106.40	Advances Repayable ..	654.36	521.25	-133.11
Remittances ..	1600.00	1532.14	-67.86	Remittances ..	1600.00	1539.38	-60.62
Departmental Balance ..	.24	.08	-16	Departmental Balances ..	.24	.21	-03
Total Receipts ..	2826.31	2664.05	-162.26	Total Disbursements ..	2825.88	2666.06	-159.82
Add opening balance ..	86.70	19.32	-67.38	Add closing balance ..	87.13	17.31	69.82
Grand total ..	2913.01	2683.37	-229.64	Grand total ..	2913.01	2683.37	-229.64

Compared with the budget, the Revenue receipts for the year showed an increase of Rs. 47.87 lakhs. The more important of the transactions are detailed below.



## Increase in Revenue

Revenue Head	Increase (in lakhs)	Reasons for the increase
Land Revenue	0.63	Mainly under Fisheries, current collections (Capital) and receipts on Poromboke lands
Stamp	0.39	Sale of receipt stamps for acknowledgment purposes increased considerably
Opium and Ganja	2.93	Larger consumption of liquor issued from Distillery and of toddy and foreign liquor
Matches, Betel Nuts, etc.	11.37	Due to introduction of duty on Betel nuts and Vegetable products
Forests & Tramway	13.80	Mainly accounted for by the supply of timber for War purposes
Anchal	0.50	The number of Hundies paid increased considerably due to Service Hundi System and Assam and Ceylon Labour Hundies
Law & Justice	0.34	Fines under Criminal cases increased considerably partly due to cases under Iron Control Order
Education	1.23	Due to larger number of students in schools and colleges
Public Health	0.33	Increase in License fees
Stationery and Printing	0.70	Increased cost of Stationery Articles and Printing charges
Public Works	1.39	Due to larger income from sale of buildings larger receipts by sale of water, etc.
Railway	5.65	Due to greater traffic.
Income-tax	12.84	Increased revenue under Excess Profits Tax
Miscellaneous	1.19	Greater amounts of deposits lapsed and credited to Sirkar and partly due to larger receipts under Food Supply Department.

Against these increases, there were also decreases in receipts under a few heads as shown below.—

Head of Account	Decrease (in lakhs)	Reasons
Salt	0.42	Due to lesser consumption of salt
Customs	4.99	Due chiefly to rebate allowed on the Petrol used by the Military
Registration	0.26	The number of documents for registration fell short of original anticipations

## Revenue Expenditure

The Revenue expenditure for the year amounted to Rs. 2,42,77,123 against the budget estimate of Rs. 2,02,10,500. The more important of the variations are explained below.—

## Increase in Expenditure

Head of Account	Increase (in lakhs)	Reasons for the increase
Land Revenue	0.32	Mainly due to grant of increased Dearness allowance, Town allowance, etc.
Palace	5.00	Due to revision of Palace Scheme
Matches, etc.	0.32	Due to levy of new duty on Vegetable Products, Betel nuts, etc., — compensated by increased revenue
Forest and Tramway	8.33	Greater collection charges of timber for War purposes
General Administration	0.43	Mainly due to enhancement of temporary Dearness allowance, Town allowance, etc.

Head of Account	Increase (in lakhs)	Reasons for the increase
Law and Justice	0.53	Mainly due to enhancement of temporary Dearness allowance, Town allowance, etc.
Police	1.76	Due to adjustment effected to the P. W. D. towards cost of equipment to be purchased for the reorganised Fire Brigade Staff
Medical	0.65	Mainly due to increased cost of dietary articles and partly due to enhancement of Dearness allowance, Town allowance, etc.
Stationery and Printing	0.45	Mainly towards excess cost of paper purchased
Public Works	14.97	Increased tender rates, etc.
Interest	0.82	Mainly on account of larger drawing from the Central Bank Overdraft accounts to finance the Food Supply measures
Railway	10.14	Larger maintenance charges due to increased traffic
State Conveyance	0.29	There were certain new purchase of cars and repairs not originally anticipated
Miscellaneous	3.72	Due to additional establishments entertained under Food Supply Department and also due to grant of increased Dearness allowance and Town allowance

The chief decreases in expenditure were—

Head of Account	Decrease (in lakhs)	Reasons for the fall
Jails	0.23	Due to smaller number of prisoners
Education	3.42	Savings mainly under Leave Allowance
Public Health	0.27	Less expenditure under Anti Mosquito measures
Military	1.60	The full number of men were not recruited to the Forces
Income-tax	0.79	Due to less refunds made

#### Revenue Position of Government

The total revenue of the State for the year amounted to Rs. 266.57 lakhs and about Rs. 223.35 lakhs of this was under the principal heads of revenue viz., Land Revenue, Salt, Stamps, Customs, Abkari and Ganja, Opium, Tobacco, Forest and Tramway, Profits from Capital Outlay including Railway and Income-tax.

The following table gives the course of revenue during the past 10 years.

Fluctuation of receipts under the principal heads of Revenue (Major Head war) during the last 10 years.

Head of Account	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120
1	2	3	4	5	6	7	8	9	10	11
Land Revenue	10.60	12.24	12.28	12.32	12.54	11.84	12.83	12.29	12.90	12.83
Excise*	21.99	22.61	21.48	20.94	21.90	20.47	21.33	24.13	36.44	71.16
Customs	20.10	19.00	13.47	25.28	25.24	27.66	25.16	24.49	30.84	21.71
Stamps	5.82	5.96	5.50	5.47	4.59	4.88	5.03	6.51	7.62	7.12
Forests	3.74	4.12	3.62	4.12	4.25	5.21	8.78	12.11	22.86	32.55
Profits from Capital Outlay including Railway	18.35	17.36	26.78	17.72	18.31	21.42	24.69	37.46	39.98	45.9
Income-tax	3.29	3.72	6.83	7.82	7.48	8.64	14.56	31.36	37.50	44.8
Other Receipts	15.59	16.01	15.41	16.56	18.38	21.34	20.37	22.25	28.49	30.4
Total	99.48	101.02	105.37	110.23	112.69	121.46	132.75	170.60	216.63	266.5

\*Includes Salt, Abkari and Ganja, Opium, Tobacco and Matches.

Taking the period as a whole, the revenue position of the State shows an increase of Rs. 167.09 lakhs. The Heads primarily responsible for this great increase are Excise, Forest and Tramway, Railway and Income-tax besides small improvements in revenue noticed under certain other heads. The year under review records the highest revenue so far realised and this is mainly accounted for by the War time inflationary conditions. The income under Land Revenue keeps more or less a steady position except for slight variations in 1111 and 1116 mainly as a result of remissions granted to Agriculturists due to economic depression. The revenue under "Excise" has risen by Rs. 49.17 lakhs during the past 10 years and the income on this account has more than trebled in the decade. "Customs" shows a set back in the year mainly due to rebate that had to be granted on the duty of petrol consumed for defence purposes. The larger extraction of timber for war supplies and of fuel for domestic as well as war purposes have resulted in considerable increase in revenue under Forests and Tramway. Under Railway due to increased traffic especially due to movements of war stores there has been greater earnings which is partly set off by higher running expenses. Under "Income tax" there has been considerable increase in revenue due to Excess Profit Tax and the year records the highest revenue under the head in the decennium. The increase under other heads has also considerably improved.

**A statement showing the progress of revenue expenditure during the last decade is set forth below**  
In lakhs of rupees

Head of expenditure	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120
1	2	3	4	5	6	7	8	9	10	11
Land Revenue	3.12	3.11	2.96	2.99	3.01	3.12	3.26	3.54	4.47	5.67
Panchayats	2.18	2.14	1.95	1.82	2.55	2.58	2.72	3.91	3.82	4.25
Palace	6.95	6.95	7.50	7.50	7.50	7.50	7.50	8.60	7.50	12.50
Forests and Tramway	4.18	3.33	3.33	3.18	2.85	3.26	4.18	5.37	12.65	20.91
General Administration	2.53	2.08	1.89	2.05	2.14	2.47	2.21	2.32	3.43	3.63
Law and Justice	3.07	3.01	2.94	2.84	2.83	2.85	2.91	3.08	3.53	4.35
Police	2.35	2.27	2.22	2.23	2.28	2.30	2.36	3.10	3.95	6.65
Education	18.33	18.28	18.30	18.67	18.86	18.99	19.72	20.83	23.27	28.96
Medical	4.67	4.77	4.78	5.43	5.20	6.19	6.20	6.87	7.86	9.75
Pension and Gratuity	3.78	3.86	4.23	4.29	4.53	4.52	4.72	5.04	5.69	6.93
Public works	13.02	14.33	12.84	12.19	10.13	12.15	10.78	12.59	22.90	36.46
Railway	12.43	11.66	12.03	12.01	12.97	14.15	15.78	21.25	24.15	35.19
Interest	3.76	4.46	4.73	5.21	5.65	5.68	5.56	5.73	6.09	5.94
Miscellaneous	1.68	1.14	1.00*	1.51*	1.98*	4.02*	6.41*	17.66*	19.85*	21.66*
Other items	18.39	20.78	19.90	19.99	19.44	19.64	19.69	24.49	33.60	39.92
<b>Total</b>	<b>100.44</b>	<b>102.17</b>	<b>100.66</b>	<b>101.91</b>	<b>101.92</b>	<b>109.42</b>	<b>114.00</b>	<b>144.38</b>	<b>182.76</b>	<b>242.77</b>

\*Does not include transfer to Revenue Reserve Fund.

In the course of the last decade the State's revenue expenditure has risen by Rs. 142.33 lakhs. The grants which mainly contributed for this great increase which works up to Rs. 141.71 per cent of the expenditure in 1110 are Palace (Rs. 5.55 lakhs), Forests and Tramway (Rs. 16.73 lakhs), Police (Rs. 4.30 lakhs), Education (Rs. 10.66 lakhs), Medical (Rs. 5.08 lakhs), Public Works (Rs. 23.44 lakhs), Railway (Rs. 22.76 lakhs) and Miscellaneous (Rs. 19.98 lakhs). Of the total increase of Rs. 142.33 lakhs in the decennium about Rs. 20 lakhs is accounted for by the grant of dearness allowance and war allowance. There has been greater expenditure in other respects also due to temporary war-time appointments, increase in Travelling Allowance rates, war contribution, etc., since the year 1115 which is attributable on account of the war in almost

all departments. The revision of the Palace scheme necessitating increased contribution from the General Revenues to meet the Palace expenditure accounts for the increase under "Palace", the more intensive working of the Forests and the larger collections of timber for war supply involved an inevitably larger expenditure under "Forests and Tramway", the large number of temporary establishments entertained and the grant of dearness allowance, etc., in the closing years accounts for the increase under Police, the opening of additional schools and the temporary war-time allowances are responsible for the larger expenditure under Education, the revisions effected and the larger number of establishments entertained from time to time besides the temporary war-time allowances account for the increase under Medical, the higher tender rates is primarily responsible for the greater expenditure under Public works, the increased maintenance charges consequent on increased traffic has resulted in the increase expenditure under "Railway" and lastly the various temporary departments and establishments like Food Supply, War Publicity, National War Front, Textiles, etc., etc., are responsible for the abnormal increase under "Miscellaneous". Besides these, there has been slight increases in almost all departmental expenditure partly due to the war-time special features and partly on account of increased activities of the normal working of the departments.

The result of the working of the year 1120 was a revenue surplus of Rs. 23.80 lakhs. Compared to the figure of the year 1119, viz., Rs. 33.87 lakhs there was a fall of Rs. 10.07 lakhs in this respect in the year under report. But there has been substantial increase in the war-time expenditures like dearness allowance and war allowance, in the year under report and the fall of Rs. 10.07 lakhs in the revenue surplus does not in any sense indicate a fall in the sound financial position of the State from that of the year 1119.

#### Revenue and expenditure for the past 10 years

In lakhs of rupees

	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120
Revenue	99.48	101.02	105.37	110.23	112.69	121.46	132.75	170.60	216.63	266.57
Expenditure	100.44	102.17	100.66*	101.99*	101.92*	109.42*	114.00*	144.38*	182.76*	242.77*
Surplus (Plus) Deficit (Minus)	-0.96	-1.15	+4.71	+8.32	+10.77	+12.04	+18.75	+26.22	+33.87	+23.80

\*Does not include transfer to Revenue Reserve Fund.

#### CAPITAL OUTLAY NOT CHARGED TO REVENUE

##### Capital outlay till the end of the year

The following table gives a progressive account of the capital expenditure not charged to Revenue of the Government up to the end of 1120.—

Name of capital work	Expenditure till the end of 1119 Rs.	Expenditure in 1120 Rs.	Total Rs.
1	2	3	4
1. Railway.—			
(a) Capital ..	29.87	—0.12	29.75
(b) Revenue ..	43.43	..	43.43
(c) Diversion of the Railway line between Ernakulam and Edappilly ..	11.32	..	11.32

1	2	3	4
2. Harbour.—	Rs.	Rs.	Rs.
(a) Reclamation ..	15.00	..	15.00
(b) First stage works ..	0.77	..	0.77
(c) Second do. ..	..	..	..
(d) Third do. ..	..	..	..
(e) Vypeen foreshore lands ..	0.16	..	0.16
3. Electrical works.—			
(a) Nemmara Electrical Works ..	0.28	0.09	0.37
(b) Chittur do. ..	0.64	-0.03	0.61
(c) Pallivasal scheme ..	2.10	1.53	3.63
4. Stone-ware Factory ..	1.33	..	1.33
5. Navigation, canals, Irrigation works and communications.—			
(a) Appangat canal ..	..	..	..
(b) Shanmukham canal ..	2.11	..	2.11
(c) Shoranur bridge ..	0.36	-0.03	0.33
(d) Chalakkudi—Anamalais road ..	2.76	5.88	8.64
6. Mattancheri sub-merged pipe line ..	0.97	-0.08	0.89
7. Irrigation.—			
(a) Thottara Puncta irrigation scheme ..	..	..	..
(b) Chalakkudi irrigation scheme ..	0.33	..	0.33
8. Manufacture of tinctures ..	0.03	..	0.03
9. Central Ayurvedic Hospital ..	0.30	0.09	0.39
10. Central Jail—Dairy farm ..	..	..	..
11. Nelliampathi cultivation ..	0.21	1.21	1.42
12. Goat farm ..	0.09	..	0.09
Total ..	112.06	8.54	120.60

\*Does not include old metre-gauge capital.

Of the works and schemes detailed above, capital and revenue accounts were maintained in the year only for the following.—

1. Railway.
2. Nelliampathi cultivation.
3. Goat farm.
4. Manufacture of tinctures.
5. Nemmara electrification.
6. Chittur do.
7. Mattancheri sub-merged pipe-line.
8. Shoranur bridge.
9. Shanmukham canal.
10. Pallivasal scheme.
11. Anamalais road scheme.
12. Central Ayurvedic Hospital.

#### RAILWAY

The following statement shows the net earnings on account of the railway and the percentage to capital expenditure for the last 5 years.—

In lakhs of rupees			
Year	Capital expenditure up to date	Net earnings	Percentage on booked capital
1940—41	117.19	6.37	5.40
1941—42	117.14	8.04	6.86
1942—43	117.44	15.16	12.90
1943—44	117.52	14.73	12.54
1944—45	118.49	9.46	7.98

The large fall in the net earnings for the year under report is mainly due to the increase in working expenses of the South Indian Railway consequent on the special adjustments made of the inflationary element in the cost of Rolling stock received after 31st March 1943. The Railway Board have since agreed that only that portion of the expenditure which would have been normally chargeable to Revenue should be taken into account for the purpose of determining the operating ratio chargeable to worked lines and that the accounts of the Shoranur-Cochin Railway would accordingly be revised. These adjustments are pending and the additional amount due to this Government is expected to be received only hereafter. The matter was still under correspondence when the year closed.

*Stoneware Factory.*—The factory was under lease during the year.

*Harbour.*—Interest on reclamation amounting to Rs. 75,000 was realised during the year.

*Tincture Manufacture.*—The total expenditure under capital outlay at the end of the year stood at Rs. 3,071. The net profit for the year after adjusting interest on capital and depreciation was Rs. 128 only against Rs. 1,438 in the previous year. The result on the working of the scheme was not as encouraging as in 1119.

*Manufacture of Ayurvedic medicines.*—The total capital expenditure incurred in the year was Rs. 8,956 and the total investment on the scheme at the close of the year stood at Rs. 38,768. A net profit of Rs. 16,813 for the year 1119 was adjusted in the accounts. The profit for 1120 has not been worked out and adjusted at the close of the year as the audit of the accounts of the year was pending then.

*Mattancheri Sub-merged Pipe line.*—There was no expenditure in the year under capital. After adjusting the usual sinking Fund *viz.*, Rs. 8,000 and a sum of Rs. 3,893—9—11 towards interest on capital there remained a sum of Rs. 1,42,570—5—9 to be credited as Public Works receipts. The amount anticipated in the Budget was only Rs. 54,606. The supply of water to the Harbour far exceeded the original anticipations and this accounts for the large increase of profit.

*Nemmara Electrification.*—Capital expenditure to the extent of Rs. 11,270—5—8 was incurred towards cost and erection charges of one M. A. N. Engine taken from Chittur Power House and also for extension of lines for giving new connections. It was estimated in the budget that there would be a profit of Rs. 500 in this concern but the working actually resulted in a loss of Rs. 9,739—9—3 mainly due to the difficulty in obtaining motor and other equipments for power consumers and also for want of proper work in the mills.

*Chittur Electrification.*—Capital expenditure to the extent of Rs. 930—3—6 was incurred during the year. A loss of Rs. 4,279 was anticipated in the budget but the working of the scheme actually resulted in a profit of Rs. 1,136—1—1. The advent of Pykara Electric supply to the State has contributed for the improvement of the scheme.

*Pallivassal Power Supply.*—A capital expenditure of Rs. 1,60,020—0—7 was incurred during the year under this scheme. The net profit for the year amounted to Rs. 25,522—9—4 against only Rs. 23,726 anticipated in the budget. The increase in profit is largely attributable to the supply of power to Mattancheri and the Harbour.

*Shanmukham Canal.*—No capital expenditure was incurred during the year under this. The receipts during the year amounted to Rs. 6,211—8—8 and this exceeds the minimum guaranteed by the Irinjalkkuda Municipality by Rs. 1,989—15—3.

*Shoranur Bridge.*—No capital expenditure was incurred during the year. Out of the revenue of Rs. 3,860—2—9 a sum of Rs. 1,247—1—2 was credited as profits. The total receipts, however fell short of the anticipations in the budget presumably due to the general decline of toll receipts owing to petrol rationing.

*Anamalais Road.*—Capital expenditure incurred in the year amounted to Rs. 5,87,614—7—11. A toll was established during the year 1119. The receipts due to this for 1119 and 1120 amounted to Rs. 5,409—2—4. The net amount available for adjustment as profits was thus Rs. 4,115—15—4.

*Chalakkudi Irrigation Scheme.*—The investigation has been completed. No capital expenditure was incurred in the year under this.

*Nelliampathy cultivation.*—The capital expenditure of Rs. 1,21,387—15—11 was incurred under this scheme in the year 1120 and the total outlay at the close of the year was Rs. 141,976. The profit and loss account of the scheme has not so far been worked out and it is not ascertained whether the scheme was actually working on a profit as anticipated in the revised budget.

*Goat Farm.*—A capital expenditure of Rs. 490—6—0 was incurred under this scheme during the year 1120 and the total expenditure till the close of the year stood at Rs. 9,240—6—0. In this case also the Profit and Loss Statement has not yet been worked out to see whether the scheme was actually working at a profit in the year under report as anticipated in the revised budget.

### Assets and Liabilities of the State

A statement of the Debt position of the State is set forth below.—

In lakhs of rupees

	As on the last day of 1119	As on the last day of 1120	Increase (+) or decrease (—)
1	2	3	4
Temporary loans ..	Rs. 168.59	Rs. 130.91	Rs. —37.68
Advances Repayable ..			
1. Government of India ..	22.00	22.00	..
2. Other Advances including repay- ment by Harbour authorities ..	11.88	14.64	+ 2.76
Remittances ..	27.82	28.04	+ 0.22
Sinking Fund ..	12.76	16.20	+ 3.44
Devaswam Fund ..	7.11	7.40	+ 0.29
Provident Fund ..	22.06	24.19	+ 2.13
Road Development Fund ..	0.09	0.09	..
Road Board Fund ..	3.42	3.32	—0.10
Other contribution works ..	1.63	3.67	+ 2.04
Other deposit Funds ..	35.87	50.29	+ 14.42
Revenue Reserve Fund ..	78.75	91.75	+ 13.00
Securities Depreciation Fund ..	1.20	1.40	+ 0.20
<b>Total ..</b>	<b>393.18</b>	<b>393.90</b>	<b>+ 0.72</b>

The liabilities of State has thus increased by Rs. 0.72 lakh in the year 1120 and this is mainly under "Other Deposit Funds" and Revenue Reserve Fund".

Against the above debts the assets of the State are the following.—

In lakhs of rupees

	As on the last day of 1119	As on the last day of 1120	Increase (+) — Decrease (—)
Capital outlay ..	112.06	120.60	+ 8.54
Investments ..	90.45	106.98	+16.53
Loans and Advances recoverable ..	292.54	271.30	— 21.24
Remittances pending adjustments ..	10.30	17.76	+ 7.46
Cash balance ..	19.61	17.73	— 1.88
Contribution works ..	0.12	0.23	+ 0.11
Total ..	525.08	534.60	+ 9.52
Assets over liabilities ..	131.90	140.70	+ 8.80

This is neither a complete nor exhaustive list as it does not include all the assets of the Government in the sense in which the term is used in commercial undertakings in as much as valuable assets of the Government in the shape of lands, forests, buildings, etc., the value of which will amount to several crores of rupees are not included in the above statement as it is considered unnecessary to include them in Government accounts.

The interest charges are all being regularly paid. The total interest charges which were met from General Revenues during the year amounted to Rs. 5.94 lakhs and the same was distributed as follows.—

Interest on loans ..	Rs. 4.98 lakhs
Interest on deposits such as Provident Fund, Muni- cipal Fund, etc. } ..	.. 0.75 ..
Other miscellaneous items ..	.. 0.21 ..
Total ..	Rs. 5.94 lakhs

For purpose of liquidation of funded debts of the State on the due dates the annual sinking fund system already started has accrued to Rs. 16.20 lakhs at the end of the year. So far as unfunded debts are concerned the receipts are expected to be always adequate to meet lump sum charges whenever necessary.

**WAYS AND MEANS**

The following statement gives the ways and means position of the Government at the end of each month of the year under report.

In lakhs of rupees

	Treasuries			Banks		
	Receipts	Payments	Closing balance	Receipts	Payments	Closing balance
Opening balance on 1-1-1120 ..			6.49			10.83
Chingam ..	39.22	41.89	3.82	117.26	118.93	9.16
Kanni ..	23.78	23.90	3.70	145.00	143.20	11.02
Thulam ..	31.40	28.55	6.55	165.00	165.52	10.50
Vrischigam ..	32.11	32.65	6.01	197.56	201.43	6.63
Dharu ..	26.98	26.65	6.34	245.34	241.47	10.50
Makaram ..	34.40	35.14	5.60	273.76	274.23	10.03
Kumbham ..	34.98	35.36	5.22	185.40	185.15	10.28
Meenam ..	35.27	37.97	2.52	196.38	200.51	6.15
Madam ..	26.18	24.65	4.05	197.31	197.13	6.33
Edavam ..	34.73	34.12	4.66	279.99	280.74	5.58
Mithunam ..	42.96	44.36	3.26	222.69	219.15	9.12
Karkadagam ..	117.26	111.89	8.63	217.41	217.85	8.68



## REVENUE RESERVE FUND

The Revenue Reserve Fund is made usually out of the Revenue surplus of the year. This is in the nature of a general investment of the cash balance and is always available for conversion into cash. The revenue surplus will be diminished by the amount transferred to the fund which will, therefore, contribute partly to balance the revenue accounts. The fund is intended to be utilised for meeting charges on account of new schemes and for furthering the expenditure on account of the existing schemes or for meeting any urgent and unforeseen contingencies that may arise in the course of the year. The Revenue Reserve Fund at the beginning of the year under report was Rs. 78.75 lakhs. Out of the realised surplus of 1120 a sum of Rs. 15 lakhs was transferred to this fund in the year 1121 raising the fund to Rs. 93.75 lakhs. A sum of Rs. 2 lakhs was appropriated from the fund to finance the rural reconstruction works under "Special contribution" leaving the fund with a balance of Rs. 91.75 lakhs at the close of the year.

## Closing Balance

The closing book balance of the State at the end of the year was Rs. 17.31 lakhs and this represents a decrease of Rs. 2.01 lakhs from the closing balance of the year 1119. The decrease was mainly the result of increased expenditure over receipts. The Government had to meet many items of un-budgeted expenditure.

The liabilities of the State in the shape of deposit funds at the end of the year are the following—

	(Rs. in lakhs)
Sinking fund .. .. .	16.20
Devaswam fund .. .. .	7.40
Provident fund .. .. .	24.19
Road Development fund .. .. .	0.09
Road Board fund .. .. .	3.32
Other contribution works .. .. .	3.67
Other deposit funds .. .. .	50.29
Revenue Reserve fund .. .. .	91.75
Securities depreciation fund .. .. .	1.40
Total .. .. .	198.31

Though the cash balance of the State viz., Rs. 17.31 lakhs will not allow the repayment of the above liabilities, it may be noted that the State has in addition large amounts standing invested under "Fixed Deposits and Foreign Government Securities to a total of Rs. 106.98 lakhs available always for meeting any unforeseen or emergent item of expenditure."

## General Financial Position

The financial position of the State as revealed by the working of the year was encouraging. In spite of many unusual circumstances created by the War which necessitated the State to meet numerous unforeseen items of expenditure in the year under report it has been possible to meet all of them and to have a substantial surplus. This was made possible not by exercising any undue amount of economy in meeting the day to day needs of the State but after meeting all demands and performing all functions of a progressive, enlightened and efficient administration. The debt position of the State has been shown to be sound and the contingent liabilities are also small to affect the State Finances. Besides a Bank balance of Rs. 8.68 lakhs the State has investments of Rs. 86.73 lakhs. Apart from all these, there is also a revenue reserve fund balance of Rs. 91.75 lakhs to finance the State whenever any necessity arises. The financial position of the State as disclosed by the accounts of the year is quite satisfactory.

Trichur,  
10th January 1947.  
26th Dhanu 1122.

K. GOVINDA MENON  
Comptroller of Finance and Accounts

## APPENDIX A

Statement showing the year-wise analysis of outstanding objections as on the last day of Chingam 1121 in respect of the accounts till the year 1120 M. E.

Serial No.	Names of departments	1117 and	1118	1119	1120	Total	Remarks
		periods prior					
		Rs.	Rs.	Rs.	Rs.	Rs.	
1	Land Revenue	..	..	570	19,031	19,601	
2	Agriculture	..	70	14,660	2,23,501	2,38,231	
3	Veterinary	..	..	..	59	59	
4	Panchayats	..	104	831	6,562	7,497	
5	Village Courts	..	..	..	10	10	
6	Co-operative Societies	..	..	..	575	575	
7	Excise, Customs and Matches	..	270	33	1,678	1,981	
8	Stamps, General * Administration, Stationery and Printing and Miscellaneous	..	48,34,036	3,66,18,672	2,88,87,945	7,03,40,653	
9	Forests	..	..	7,061	1,47,619	1,54,680	
10	Tramway	612	8,160	..	3,065	11,837	
11	Registration	..	..	..	28	28	
12	Anchal	..	..	..	8	8	
13	Law and Justice and Jails	..	..	..	60	60	
14	Police and Military	..	..	2,586	2,12,693	2,15,279	
15	Education	..	..	13,026	2,39,421	2,52,447	
16	Medical	..	..	2	501	503	
17	Ayurvedic †	..	..	100	11,840	11,940	
18	Public Health	..	..	892	3,699	4,591	
19	Public Works and State Conveyances	490 §	1,192	2,000	3,65,801	3,69,483	
20	Industries	..	..	41	3,250	3,291	
21	Uplift of Depressed Classes	..	106	1,795	14,964	16,865	
22	Remaining Depart- ments	..	1,194	838	12,117	14,149	
	Total	1,102	48,45,132	3,66,63,107	3,01,54,427	7,16,63,768	

\* Includes objections under Food Departmental advances.

† Includes objections under "Advances—Sales Section."

§ Includes Rs. 113 relating to 1115 also.

## APPENDIX B

Statement showing item-wise analysis of outstanding objections as on the last day of Chingam 1121 in respect of accounts till the year 1120

Serial No.	Names of the Departments	Advances recoverable	Suspense		Items awaiting clearance Rs.	Service payments for recovery Rs.	Total Rs.	Remarks
			Cr.	Dr.				
1	Land Revenue	..	..	..	19,053	548	19,601	
2	Agriculture	..	..	..	2,38,136	95	2,38,231	
3	Veterinary	..	..	..	53	6	59	
4	Panchayats	..	..	..	7,444	53	7,497	
5	Village Courts	..	..	..	10	..	10	
6	Co-operative Societies	..	..	..	575	..	575	
7	Excise, Customs and Matches	..	..	..	1,896	85	1,981	
8	Stamps, General Administration, Stationery and Printing and Miscellaneous	..	..	..	7,03,39,039	1,614	7,03,40,653	
9	Forests	..	..	..	1,54,039	641	1,54,680	
10	Tramway	..	..	..	11,837	..	11,837	
11	Registration	..	..	..	28	..	28	
12	Anchal	..	..	..	..	8	8	
13	Law and Justice and Jails	..	..	..	3	57	60	
14	Police and Military	..	..	..	2,14,957	322	2,15,279	
15	Education	..	..	..	2,52,417	30	2,52,447	
16	Medical	..	..	..	369	134	503	
17	Ayurveda	..	..	..	1,1,902	38	11,940	
18	Public Health	..	..	..	4,526	65	4,591	
19	Public Works and State Conveyances	..	..	..	3,69,201	282	3,69,483	
20	Industries	..	..	..	3,234	57	3,291	
21	Uplift of the Depressed classes	..	..	..	16,858	7	16,865	
22	Remaining Departments	..	..	..	14,076	73	14,149	
	Total	..	..	..	7,16,59,653	4,115	7,16,63,768	

## APPENDIX C

## Reappropriations

The Rules governing re-appropriations of funds are contained in Article 145-B of Cochin Account Code Volume I and they are summarised here for easy reference.

1. Re-appropriations may be.—

- from one voted head to another voted head.
- from one non-voted head to another non-voted head.
- from a non-voted head to a voted head.
- from a voted head to a non-voted head.

As regards (a) sanction of the Legislative Council is necessary for transfer of funds from one major head to another. Heads of Departments can sanction re-appropriations or transfers of Grants from one detailed head to another within a unit of appropriations provided that the re-appropriation is not made to a new service not contemplated in the budget. In case the transfer is to a new service, sanction of the Diwan should be taken.

*Note.*—When grants voted by the Council for specific purposes have to be transferred from one major head to another for the purposes of administrative convenience no fresh sanction of the Legislative Council is necessary as the allotment is intended to be spent for the same purpose.

In the Public Works, Panchayats and Public Health etc., Departments where grants are voted on the basis of details of works furnished in the programme appended to the Budget, it will not be permissible to divest funds so voted to an original item of work not previously voted. When expenditure has to be incurred on an original work not voted in the Council, approval of the Council should be taken either by a token motion, when expenditure is met from savings under the grant or by obtaining the necessary grant for it. The Government may, however, authorise any work to be done out of the lump sum provision made in the budget for urgent works.

*Note.*—The above restriction is not intended to apply to cases of diversion of funds from voted grants for "Maintenance and Repair" works without upsetting the budget programme.

As regards (b) the Diwan alone can sanction re-appropriation of funds from one non-voted major head to another, but transfers between detailed heads under a sub-head or unit of appropriation may be sanctioned by Heads of Departments. Here also if the transfer is to a new service, sanction of the Diwan should be taken.

No re-appropriation is admissible in the case of (c) as a voted grant under a major, minor or detailed head cannot be increased except by the Legislative Council.

Re-appropriation from a voted head to a non-voted head (major, minor, or detailed) as in (d) may be sanctioned by the Diwan if any lapse of grant under the voted head is anticipated or if there is an actual surrender from the voted grant.

*Note.*—New services.—The Primary test of newness of the service is whether or not the Legislature has voted expenditure for a similar nature in the past years. Doubtful cases should be referred to the Finance Department, for orders.

2. Heads of Departments can sanction the re-appropriation of savings under the detailed heads within the same major head subject to the restrictions in (1) above provided.

- (i) that the expenditure is entirely under their control;
- (ii) that the re-appropriation does not involve the undertaking of a recurring liability;
- (iii) that the re-appropriation has not the effect of incurring the expenditure on an item, the provision for which has been specifically reduced by a vote of the Legislature and also the following :—

(i) Allotments made by the Government for specific purposes e.g., specific grants for particular works or schemes should not be diverted to other purposes without the sanction of the Diwan.

(ii) Savings under pay of separate bill officers and establishment, T. A. and Supplies and Services should not be transferred to any other head, nor should savings under any other head be transferred to T. A. and Supplies and Services without the special sanction of the Diwan.

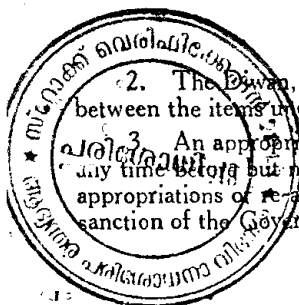
*Note.*—For purposes of transfer of allotments, duty allowance, reserve allowance and all kinds of local allowances will be treated as establishment charges.

(iii) Savings under one head can be utilised only for purposes of meeting unexpected excess under another head. Heads of Departments are not at liberty to authorise any new charge not included in the sanctioned grants or to divert funds to objects not sanctioned by competent authority.

(iv) When, however, any distribution is sanctioned by the Diwan in respect of the provision under a Minor head or Sub-head, deviation therefrom requires the sanction of the Diwan.

(v) When the allotment under any head is specifically fixed for each Department, e.g., tour charges, printed forms, etc., this limit should not be exceeded without the Diwan's sanction.

*Note.*—1. Transfers of allotments between service and debt heads are not permissible.



2. The Board may, however, sanction transfer from one major head to another and also between the items under the same major head.

3. An appropriation or re-appropriation within the grant of a year can be authorised at any time before but not ordinarily after the year's final accounts have been closed. Should such appropriations be found necessary they can be effected only with the special sanction of the Government.

## APPENDIX D

### Financial irregularities on the Works Expenditure, etc. Public Works Department

There were no irregularities of a serious nature. The main defect is the delay in the submission of accounts and vouchers and also in satisfying audit objections.

Out of the total expenditure of Rs. 36,46,084 in 1120, a sum of Rs. 14,69,415 was spent in Karkadagam 1120. There were 3,152 payments (including adjustments) in Karkadagam 1120 of which 2827 were made within the last 10 days of Karkadagam 1120. Adequate checking in the Chief Engineer's Office is out of question in the case of such hurried payments. The audit has disclosed numerous objections of a technical nature, e.g., want of allotment, want of estimate, want of payee's receipts, etc. The incurring of expenditure without estimate, allotment and payee's receipt is opposed to account principles and has to be put a stop to. Dropping of budgetted works and diversion of the funds provided for these to new works were too many. With a view to regularise this haphazard method of execution, it was ruled that no work not voted by the Council should be taken up in the course of the year without moving specifically for the necessary allotment in the Council. It is hoped that programme would more cautiously be framed and that execution would be more in accordance with the programme hereafter.

#### Panchayat Department

There was a rush of bills and disproportionate expenditure during the closing months of 1120. There were instances of drawals on bills without proper enclosures such as Work Bills, Completion reports and Lump Sum Certificates. Four bills were cashed without Completion Reports, five bills without Work bills and 19 bills without Lump sum certificates. Want of estimates in respect of 23 bills and omission to point out definite source for the expenditure in the case of 17 bills were also noticed. This is irregular. A good number of Abstract bills were also cashed on the last day of Karkadagam 1120. Nearly 62 Abstract bills were drawn and about 8 abstract bills are pending submission of detailed bills even now. One bill relating to 1118 and 2 bills of 1119 are also pending submission of detailed bills. The drawals of amounts on the last day of the year to prevent lapse of allotment is against rules and should not have been resorted to. No material improvement has been shown in 1120 in respect of the above irregularities, as compared with the year 1119.

#### Forest Department

There have been no serious irregularities during the period under report. Some delay has been generally noticed in the matter of satisfying audit objections and there are a good number of old objections still pending. Omission to attach completion reports to the last bill of the completed works, also require special mention.

#### Food Supplies Department

Irregularities of a serious nature that occurred in the Department have been enumerated in the Appropriation statement of the grant concerned. There have been also a few irregular drawals before obtaining sanction and inordinate delay in drawing T. A. The defect pointed out last year with regard to presentation of bills for encashment without proper enclosures like rent certificates, Last Pay Certificates, Absentee Statements, etc., were noticed in the year under report also.