

Appendix 1.1
Part A: Structure and Form of Government Accounts
(Reference: Page 1)

<p>Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.</p> <p>Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266 (1) of the Constitution of India.</p> <p>Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.</p> <p>Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.</p>
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PART B: Layout of Finance Accounts

Statement No.	About
1	Summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc. in the Consolidated Fund, Contingency Fund and Public Account of the State.
2	Summarised statement of capital outlay showing progressive expenditure to the end of 2008-09.
3	Financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
4	Summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
5	Summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc.
6	Summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
7	Summary of cash balances and investments made out of such balances.
8	Summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2009.
9	Revenue and expenditure under different heads for the year 2008-09 as a percentage of total revenue/expenditure.
10	Distribution between the charged and voted expenditure incurred during the year.
11	Detailed account of revenue receipts by minor heads.
12	Accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head-wise.
13	Detailed capital expenditure incurred during and to the end of 2008-09.
14	Details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2008-09.
15	Capital and other expenditure to the end of 2008-09 and the principal sources from which the funds were provided for that expenditure.
16	Detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account.
17	Detailed account of debt and other interest bearing obligations of the State Government.
18	Detailed account of loans and advances given by the Government of Kerala, the amount of loan repaid during the year, the balance as on 31 March 2009.
19	Details of earmarked balances of reserve funds.

Appendix 1.2 Part A
Methodology Adopted for assessment of the fiscal position
(Reference: Page 1 and Paragraph 1.5.1; Page 15)

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other Statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that GSDP is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the Gross State Domestic Product (GSDP) at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess as to whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

	2004-05	2005-06	2006-07	2007-08	2008-09
GSDP (Rupees in crore)	1,10,260	1,24,389	1,42,470	1,62,415	1,80,281
Growth rate of GSDP	14.0	12.8	14.5	14.0	11.0

Source: Details furnished by the Director of Economics and Statistics of the State Government

Methodology for Estimating the Fiscal Capacity

For working out the fiscal capacity of the State Governments, the following methodology given in Twelfth Finance Commission report has been adopted.

Step 1: Calculate the national average of AE-GSDP and CE/DE/ SSE-AE.

Step 2: Based on the national average of AE-GSDP ratio, derive the aggregate expenditure so that no State is having a ratio AE-GSDP less than the national average, *i.e.*, if

$$\begin{aligned} \text{AE/GSDP} &= x \\ \text{AE} &= x * \text{GSDP} \dots\dots\dots(1) \end{aligned}$$

where x is the national average of AE-GSDP ratio.

Wherever the States are having AE-GSDP ratio higher than national average, no adjustments were made. Wherever this ratio was less than average, it was made equal to the national average.

Step 3: Based on the national average of DE-AE, SSE-AE and CE-AE, derive the respective DE, SSE and CE, so that no State is having these ratios less than national average, *i.e.*, if

$$\begin{aligned} \text{DE/AE} &= y \\ \text{DE} &= y * \text{AE} \dots\dots\dots(2) \end{aligned}$$

where y is the national average of DE-AE ratio

Substituting (1) in (2), we get

$$\text{DE} = y * x * \text{GSDP} \dots\dots\dots(3)$$

Wherever the States are having DE-AE, SSE-AE and CE-AE ratio higher than national average, no adjustments have been made. Wherever these ratios were less than average, it was made equal to the national average.

Step 4: Based on the derived DE, SSE and CE as per equation (3), respective per capita expenditure was calculated, *i.e.*,

$$PCDE = DE/P \dots\dots\dots(4)$$

where PCDE is the per capita development expenditure and P is the population.

Substituting (3) in (4), we get

$$PCDE = (y * x * GSDP)/P \dots\dots\dots(5)$$

Equation (5) provides the adjusted per capita expenditure. If the adjusted per capita expenditure is less than the national average of per capita expenditure, then the States' low level of spending is due to the low fiscal capacity. This gives a picture of actual level of expenditure when all the State Governments are attaching fiscal priority to these sectors equivalent to the national average.

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	Basis of calculation
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) With respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1]* 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2]*100
Interest spread	GSDP growth – Average Interest Rate
Quantum spread	Debt stock *Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received [(Opening balance + Closing balance of Loans and Advances)/2]*100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenues (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt

Appendix 1.2

Part B - Kerala Fiscal Responsibility Act, 2003

The State Government enacted the Kerala Fiscal Responsibility Act, 2003 which came into force on 5 December 2003 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit and sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or thereto. To give effect to the fiscal management principles as laid down in the Act, State Government prescribed the fiscal targets which are as follows:

- reduce revenue deficit to 'NIL' within a period of four years commencing from 1st April 2003 and ending on 31st March 2007 and generate revenue surplus thereafter;
- to reduce fiscal deficit to two *per cent* of the estimated gross State domestic product within a period of four years commencing from 1st April 2003 and ending on 31st March 2007.

The Twelfth Finance Commission (TFC) in its report recommended elimination of State's revenue deficit and reduction of fiscal deficit to three *per cent* of GSDP by March 2009. The Medium Term Fiscal Plan for the years 2007-08 to 2009-10 presented to Legislature with the budget for 2007-08 indicated that the elimination of revenue deficit would be pushed back by a year to March 2010 primarily as a result of the financial impact of the Pay Commission award. However, the Medium Term Fiscal Plan for the years 2008-09 to 2010-11 presented to the Legislature with the budget for 2008-09 set to achieve the target for elimination of revenue deficit and keeping the fiscal deficit below three *per cent* of GSDP by the end of 2010-11. But the Kerala Fiscal Responsibility Act has not been amended till date taking into consideration either the recommendations of the TFC or the projections made in the two medium term fiscal plan.

Outcome indicators given in the Medium Term Fiscal Plan for 2008-09 to 2010-11 are given below.

**Outcome indicators set out in the Medium Term Fiscal Plan for the years
2008-09 to 2010-11**

(Rupees in crore)

Sl. No.	Item	2004-05 Accounts	2005-06 Accounts	2006-07 Accounts	2007-08 Revised Estimates	2008-09 Budget Estimates	Forward estimates	
							2009-10	2010-11
1.	Revenue Receipts	13501	15295	18187	21497	24896	29128	34080
1 (a)	State Own Tax Revenue	8964	9779	11942	13997	15781	18464	21603
1 (b)	Non Tax Revenue	819	937	938	1084	1254	1467	1717
1 (c)	Resources from Centre	3718	4579	5307	6416	7861	9197	10761
2.	Revenue Expenditure	17169	18424	20825	26141	28263	31008	34042
	Non-interest Revenue Expenditure	13556	14625	16635	21383	23119	25453	28042
2 (a)	Interest	3613	3799	4190	4758	5144	5556	6000
2 (b)	Salaries	5346	5610	6560	8340	9187	9922	10716
2 (c)	Pensions	2601	2861	3295	4592	4569	4935	5329
2 (d)	Non SPI Revenue Expenditure	5609	6154	6780	8451	9363	10596	11997
2 (d) (i)	Power Subsidy	0	0	0	0	0	0	0
2 (d) (ii)	Maintenance and repair (Roads, Buildings and Irrigation)	318	401	369	521	526	605	696
2 (d) (iii)	Maintenance and repair (Edn., Health, RD, WS, Agriculture and Forest)							
2 (d) (iv)	Devolution to Local Bodies	1783	1565	1911	2275	2430	2673	2940
2 (d) (v)	Administrative Expenditure	950	1023	1210	1602	1649	1847	2069
2 (d) (vi)	Other Revenue Expenditure	2558	3165	3289	4053	4758	5472	6292
3.	Revenue Surplus/ Deficit	-3668	-3129	-2638	-4644	-3367	-1880	38
4.	Capital Expenditure	682	817	903	1499	1562	2499	3999
5.	Net Loan disbursements	-101	-236	-281	-757	-697	-1115	-1784
6.	Fiscal Deficit	-4451	-4182	-3822	-6900	-5626	-5494	-5744
7.	Primary Fiscal Deficit/ Surplus	-838	-383	368	-2142	-482	61	256
8.	End of the period Debt	41878	45929	49875	56056	61975	67469	73213
9.	Debt Service	3613	3799	4190	4758	5144	5350	5525
10.	Salary + Pension + Interest	11559	12270	14045	17690	18900	20412	22045
11.	Explicit Power subsidy	0	0	0	0	0	0	0
12.	Consolidated Capital Expenditure	783	1053	1184	2256	2259	3614	5782
13.	Debt Stock	41878	45929	49875	56056	61975	67469	73213
14.	Government Guarantees	12316	11935	9405	9000	9000	9000	9000
15.	Interest/ Revenue (%)	26.8	24.8	23.0	22.1	20.7	19.1	17.6
16.	Debt/ Revenue (%)	310.2	300.3	274.2	260.8	248.90	231.6	214.80
17.	(Salary + Pension + Interest)/ Revenue (%)	85.6	80.2	77.2	82.3	75.90	70.1	64.70
18.	(Salary + Pension + Interest)/ GSDP (%)	10.8	10.3	10.6	11.9	11.50	11.0	10.60
19.	(Salary + Pension)/ GSDP (%)	7.4	7.1	7.4	8.7	8.3	8.0	7.80
20.	Revenue Deficit/ Revenue Receipt (%)	-27.2	-20.5	-14.5	-21.6	-13.5	-6.5	0.10
21.	RD/GSDP (%)	-3.4	-2.6	-2.0	-3.1	-2.0	-1.0	0.00
22.	FD/GSDP (%)	-4.2	-3.5	-2.9	-4.6	-3.4	-3.0	-2.80
23.	Debt stock / GSDP (%)	39.1	38.6	37.6	37.8	37.6	36.5	35.40
24.	GSDP (in crore)	107054	118998	132739	148485	165000	185000	207000
25.	Nominal GSDP Growth Rate (%)	11.5	11.2	11.50	11.9	11.1	12.1	11.9
26.	Average Interest rate (Interest/ mid-yr Debt) (%)	9.11	8.65	8.75	8.98	8.72	8.58	8.53
27.	Domar Gap (25 minus 26) (%)	2.39	2.50	2.80	2.88	2.41	3.54	3.36

Appendix 1.3
Part A-Abstract of Receipts and Disbursements for the year 2008-09
(Reference: Paragraph 1.1; Page 1)

(Rupees in crore)

Receipts			Disbursements						
2007-08			2008-09	2007-08		Non-Plan	Plan	Total	2008-09
	Section – A: Revenue								
21106.79	1. Revenue Receipts		24512.18	24891.64	1. Revenue Expenditure	25012.00	3211.86	28223.86	28223.86
13668.95	Own Tax Revenue	15990.18		12184.09	General Services	12508.42	158.95	12667.37	
1209.55	Non-Tax Revenue	1559.29		7789.88	Social Services	7452.54	1910.30	9362.84	
4051.70	State's share of Union Taxes and Duties	4275.52		4529.03	Education, Sports, Art and Culture	5098.65	304.68	5403.33	
748.65	Non-plan Grants	588.54		1242.00	Health and Family Welfare	1351.07	176.71	1527.78	
977.67	Grants for State Plan Schemes	1376.03		502.50	Water Supply, Sanitation, Housing and Urban Development	161.90	695.26	857.16	
450.27	Grants for Central Plan and Centrally Sponsored Plan Schemes	722.62		15.00	Information and Broadcasting	9.75	14.34	24.09	
				453.64	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	162.32	343.82	506.14	
				171.15	Labour and Labour Welfare	150.98	49.84	200.82	
				857.18	Social Welfare and Nutrition	492.69	325.65	818.34	
				19.38	Others	25.18		25.18	
				2818.40	Economic Services:	2785.92	1142.61	3928.53	
				1086.61	Agriculture and allied activities	1019.24	468.27	1487.51	
				216.74	Rural Development	134.67	169.70	304.37	
				20.29	Special Areas Programmes		14.10	14.10	
				286.81	Irrigation and Flood control	316.61	28.64	345.25	
				36.24	Energy	2.14	82.31	84.45	
				169.02	Industry and Minerals	99.42	119.26	218.68	
				770.33	Transport	1105.63	56.88	1162.51	
				34.59	Science, Technology and Environment	19.87	29.57	49.44	
				197.77	General Economic Services	88.34	173.88	262.22	
				2099.27	Grants-in-aid and Contributions	2265.12		2265.12	
3784.85	II. Revenue Deficit carried over to Section B		3711.68		Revenue Surplus carried over to Section B				
24891.64	Total - Section A		28223.86	24891.64	Total - Section A				28223.86

Appendix 1.3 Part A – Contd.

(Rupees in crore)

Receipts				Disbursements					
2007-08			2008-09	2007-08		Non-Plan	Plan	Total	2008-09
	Section B: Others								
1039.97	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		973.79	Nil	III. Opening Overdraft from Reserve Bank of India				
7.54	IV. Miscellaneous Capital Receipts		9.11	1474.58	IV. Capital Outlay	24.84	1670.76	1695.60	1695.60
				57.16	General Services:	4.23	48.44	52.67	
				134.54	Social Services:		290.51	290.51	
				34.23	Education, Sports, Art and Culture		31.07	31.07	
				46.83	Health and Family Welfare		44.74	44.74	
				13.39	Water Supply, Sanitation, Housing and Urban Development		180.10	180.10	
				37.62	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		31.29	31.29	
				1.40	Social Welfare and Nutrition		2.28	2.28	
					Labour and Labour Welfare				
				1.07	Others		1.03	1.03	
				1282.88	Economic Services:	20.61	1331.81	1352.42	
				101.85	Agriculture and allied activities	10.48	85.15	95.63	
				184.87	Irrigation and Flood Control		254.08	254.08	
				154.53	Industry and Minerals		236.14	236.14	
				827.72	Transport	0.14	736.34	736.48	
				13.91	General Economic Services	9.99	17.85	27.84	
				..	Science, Technology and Environment		2.25	2.25	

Appendix 1.3 Part A – Concl'd.

(Rupees in crore)

Receipts			Disbursements				
2007-08			2008-09	2007-08			2008-09
44.85	V. Recoveries of Loans and Advances		35.64	893.16	V. Loans and Advances Disbursed		983.69
..	From Power Projects	..		10.00	For Power Projects	5.71	
23.37	From Government Servants	18.52		6.52	To Government Servants	5.03	
21.48	From Others	17.12		876.64	To Others	972.95	
	VI. Revenue Surplus brought down			3784.85	VI. Revenue Deficit brought down		3711.68
5643.66	VII. Public Debt Receipts		6921.40	1432.79	VII. Repayment of Public Debt		1650.34
5227.23	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	6153.36		1177.22	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	1358.29	
	Net transactions under Ways and Means Advances excluding overdraft	...			Net transactions under Ways and Means Advances excluding overdraft	...	
416.43	Loans and Advances from Central Government	768.04		255.57	Repayment of Loans and Advances to Central Government	292.05	
...	VIII. Appropriation from the Consolidated Fund		..	..	VIII. Appropriation to Contingency Fund		..
	IX. Amount transferred to Contingency Fund		80.00	80.00	IX. Expenditure from Contingency Fund		5.84
48316.26	X. Public Account Receipts		56284.57	46413.11	X. Public Account Disbursements		53627.80
9423.12	Small Savings, Provident Funds, etc.	13218.04		8099.61	Small Savings, Provident Funds, etc.	10628.99	
442.33	Reserve Funds	886.09		521.84	Reserve Funds	888.69	
4199.18	Deposits and Advances	4184.50		3707.43	Deposits and Advances	4052.59	
26970.59	Suspense and Miscellaneous	30669.89		26851.97	Suspense and Miscellaneous ²³	30754.93	
7281.04	Remittances	7326.05		7232.26	Remittances	7302.60	
NIL	XI. Closing Overdraft from Reserve Bank of India			973.79	XI. Cash Balance at end		2629.56
				41.63	Cash in Treasuries	28.97	
				(-) 10.65	Local Remittances	(-) 4.85	
				92.29	Deposits with Reserve Bank	14.02	
				0.47	Departmental cash balance including Permanent Advance	1.69	
				850.05	Cash Balance Investment	2589.73	
55052.28	Total – Section B		64304.51	55052.28	Total – Section B		64304.51

²³ Includes Rs 0.01 crore under '8680 Miscellaneous Government Account'.

Appendix 1.3

Part –B-Summarised financial position of Government of Kerala as on 31 March 2009

(Reference: Paragraphs 1.1; Page 1 and 1.7.1; Page 22)

(Rupees in crore)

As on 31 March 2008	Liabilities		As on 31 March 2009
34019.16	Internal Debt		38814.23
16480.94	Market Loans bearing interest	21262.62	
0.23	Market Loans not bearing interest	0.17	
3135.71	Loans from Life Insurance Corporation of India	3266.83	
323.61	Loans from General Insurance Corporation of India	344.11	
691.15	Loans from National Bank for Agriculture and Rural Development	825.65	
251.05	Loans from National Co-operative Development Corporation	206.38	
1154.45	Loans from other institutions	1028.48	
11,982.02	Special securities issued to National Small Savings Fund of the Central Government	11879.99	
..	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	..	
..	Overdrafts from Reserve Bank of India	..	
5532.63	Loans and Advances from Central Government		6008.62
1.16	Pre 1984-85 Loans	1.16	
37.77	Non-Plan Loans	35.32	
5426.94	Loans for State Plan Schemes	5910.72	
6.80	Loans for Central Plan Schemes	5.73	
59.96	Loans for Centrally Sponsored Plan Schemes	55.69	
20.00	Contingency Fund		94.16
15857.78	Small Savings, Provident Funds, etc.		18446.83
2387.74	Deposits		2519.65
684.57	Reserve Funds		1066.16
780.67	Suspense and Miscellaneous		695.64
59282.55			67645.29

Appendix 1.3 – Part B Concl'd.

(Rupees in crore)

As on 31 March 2008	Assets		As on 31 March 2009
13633.97²⁴	Gross Capital Outlay on Fixed Assets -		15320.46
2557.29	Investments in shares of Companies, Corporations, etc.	2872.46 ²⁵	
11076.68	Other Capital Outlay	12448.00	
6280.21²⁴	Loans and Advances -		7228.26
2655.88	Loans for Power Projects	2661.59	
3568.50	Other Development Loans	4524.33	
55.83	Loans to Government servants and Miscellaneous loans	42.34	
374.07	Reserve Fund Investments		758.26
0.25	Advances		0.25
..	Suspense and Miscellaneous Balances		..
414.70	Remittance Balances		391.25
7.54	Adjustment on account of retirement/disinvestment		16.65²⁶
973.79	Cash -		2629.56
30.98	Cash in Treasuries and Local Remittances	24.12	
92.29	Deposits with Reserve Bank	14.02	
0.24	Departmental Cash Balance	1.44	
0.23	Permanent Advances	0.25	
850.05	Cash Balance Investments	2589.73	
37598.02²⁴	Deficit on Government Account -		41300.60
33820.70	Accumulated deficit at the beginning of the year	37598.02	
3784.85	Add: (i) Revenue Deficit of the current year	3711.68	
0.01	(ii) Miscellaneous Government account	0.01	
7.54	Less: Miscellaneous Capital Receipts	9.11	
59282.55			67645.29

Explanatory Notes

The abridged accounts in Appendix 1.3 have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4 indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable, depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and others pending settlement, etc. There was a difference of Rs 330.93 lakh (net credit) between the figures reflected in the accounts (Rs 1402.30 lakh) and that intimated by the Reserve Bank of India (Rs 1071.37 lakh). Out of the difference, an amount Rs 0.01 lakh (net credit) has been cleared and the balance of Rs 330.92 lakh (net credit) is under investigation.

²⁴ Balances as on 31 March 2008 differ from those shown in the previous year's account due to *pro forma* adjustments which were explained in foot note (q) of Statement No.2 and foot notes (b), (d) and (e) of Statement No.5 of Finance Accounts 2008-09.

²⁵ Figures adopted as per Statement No.2 of Finance Accounts 2008-09. However, the figures exhibited in Statement No.14 differs by Rs 118.29 crore owing to exclusion of investment in development of infrastructure facilities to Kannur Airport (Rs 18.09 crore), Thrivananthapuram Airport Development Society (Rs 81 crore) and expenditure for equity participation in Smart City Project (Rs 19.20 crore) vide foot note (EE) of Statement No.14 of Finance Accounts 2008-09.

²⁶ Represents the adjustments consequent on reducing the capital outlay due to retirement of capital vide foot notes (c), (d), (e), (f), (g) and (j) of Statement No.2.

Appendix 1.4
Time series data on the State Government Finances
(Reference: Paragraphs 1.3; Page 4 and 1.7.2; Page 22)

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part A. Receipts					
1. Revenue Receipts	13500	15295	18187	21107	24512
(i) Tax Revenue	8963 (66)	9779 (64)	11942 (66)	13669 (65)	15990 (65)
Taxes on Agricultural Income	5 ⁽²⁷⁾	6 ⁽²⁷⁾	10 ⁽²⁷⁾	22 ⁽²⁷⁾	12 ⁽²⁷⁾
Taxes on Sales, Trade, etc.	6701 (75)	7038 (72)	8563 (72)	9372 (69)	11377 (71)
State Excise	746 (08)	841 (9)	953 (8)	1169 (9)	1398 (9)
Taxes on Vehicles	610 (07)	629 (6)	708 (6)	853 (6)	937 (6)
Stamps and Registration fees	775 (09)	1101 (12)	1520 (13)	2028 (15)	2003 (13)
Land Revenue	44 ⁽²⁷⁾	44 ⁽²⁷⁾	47 ⁽²⁷⁾	47 ⁽²⁷⁾	48 ⁽²⁷⁾
Other Taxes	82 (01)	120 (1)	141(1)	178 (01)	215 (01)
(ii) Non Tax Revenue	819 (06)	937 (6)	938(5)	1210 (6)	1559 (6)
(iii) State's share in Union taxes and duties	2405 (18)	2518 (17)	3212(18)	4052 (19)	4276 (18)
(iv) Grants in aid from Government of India	1313 (10)	2061 (13)	2095(11)	2176 (10)	2687 (11)
2. Miscellaneous Capital Receipts	--⁽²⁸⁾	--	2	8	9
3. Recovery of Loans and Advances	95	52	66	45	36
4. Total revenue and Non debt capital receipts (1+2+3)	13595	15347	18255	21160	24557
5. Public Debt Receipts	6596	5823	5336	5644	6921
Internal Debt (excluding Ways & Means Advances and Overdraft)	5114	5220	5131	5227	6153
Net transactions under Ways and Means Advances excluding Overdraft	--	--	...	...	...
Loans and advances from Government of India	1482	603	205	417	768
6. Total receipts in the Consolidated Fund (4+5)	20191	21170	23591	26804	31478
7. Contingency Fund Receipts	92	15	2	...	80
8. Public Account receipts	33681	37779	41868	48316	56285
9. Total receipts of State (6+7+8)	53964	58964	65461	75120	87843
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	17169 (95)	18424 (94)	20825 (94)	24892 (91)	28224 (91)
Plan	3106 (18)	3223 (17)	2309 (11)	2277 (9)	3212 (11)
Non Plan	14063(82)	15201 (83)	18516 (89)	22615 (91)	25012 (89)
General Services (incl. Interest payment)	7986 (47)	8756 (48)	9723 (47)	12184 (49)	12667 (45)
Social Services	5879 (34)	5896 (32)	6478 (31)	7790 (31)	9363 (33)
Economic Services	3307 (19)	3772 (20)	2712 (13)	2819 (11)	3929 (14)
Grants-in-aid and Contributions	(-) 03	--	1912 (9)	2099 (9)	2265 (8)
11. Capital Expenditure	682 (04)	817 (4)	903 (4)	1475 (6)	1696 (6)
Plan	657 (96)	817 (100)	886 (98)	1452(98)	1671 (99)
Non Plan	25 (4)	--	17 (2)	23 (2)	25 (1)
General Services	42 (6)	70 (9)	40 (4)	57 (4)	53 (3)
Social Services	90 (13)	133 (16)	116 (13)	135 (9)	291 (17)
Economic Services	550 (81)	614 (75)	747 (83)	1283 (87)	1352 (80)
12. Disbursement of Loans and Advances	196 (01)	287 (2)	349 (2)	893 (3)	984 (3)
13. Total (10+11+12)	18047	19528	22077	27260	30904

²⁷ Less than one per cent.²⁸ Only Rs 2,28,800.

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part B. Expenditure/Disbursement					
14. Repayment of Public Debt	2277	1822	1083	1433	1650
Internal Debt (excluding Ways and Means Advances and Overdrafts)	529	990	832	1177	1358
Net transactions under Ways and Means Advances excluding Overdrafts	49	235	...	...	...
Loans and Advances from Government of India	1699	597	251	256	292
15. Appropriation to Contingency Fund	75	--	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	20399	21350	23160	28693	32554
17. Contingency Fund disbursements	15	2	...	80	6
18. Public Account disbursements	33136	37302	41477	46413	53628
19. Total disbursement by the State (16+17+18)	53550	58654	64637	75186	86188
Part C. Deficits					
20. Revenue Deficit (1-10)	(-) 3669	(-) 3129	(-) 2638	(-) 3785	(-) 3712
21. Fiscal Deficit (4-13)	(-) 4452	(-) 4181	(-) 3822	(-) 6100	(-) 6347
22. Primary Deficit (-) /Surplus (+) (21+23)	(-) 839	(-) 382	(+) 368	(-) 1770	(-) 1687
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3613	3799	4190	4330	4660
24. Financial Assistance to local bodies, etc.	4707	5539	6237	6245	7591
25. Ways & Means Advances/Overdrafts availed (days)	354	243	226	214	90
Ways and Means Advances availed (days)	193	182	165	167	90
Overdraft availed (days)	161	61	61	47	nil
26. Interest on WMA/Overdraft	21	12	12	13	5
27. Gross State Domestic Product (GSDP) at current prices ²⁹	1,10,260	1,24,389	1,42,470	1,62,415	1,80,281
28. Outstanding Fiscal Liabilities (year end)	43692	47832	52161	58108	66,097
29. Outstanding guarantees including interest (year end)	12316	11935	9405	8317	7,603
30. Maximum amount guaranteed (year end)	14783	13752	12647	14871	11,386
31. Number of incomplete projects/works	98	100	136	140	121
32. Capital blocked in incomplete projects/works ³⁰	1250	1366	1544	1628	1653

²⁹ GSDP figures communicated by State Government adopted.

³⁰ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

(Rupees in crore)

	2004-05	2005-06	2006-07	2007-08	2008-09
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	8.1	7.9	8.4	8.4	8.9
Own non-tax revenue/GSDP	0.74	0.75	0.65	0.75	0.86
Central Transfers/GSDP	3.4	3.7	3.7	3.8	3.9
II Expenditure Management					
Total Expenditure/GSDP	16.4	15.7	15.5	16.8	17.1
Total Expenditure/Revenue Receipts	134	128	121	129	126
Revenue Expenditure/Total Expenditure	95.1	94.3	94.3	91.3	91.3
Revenue Expenditure on Social Services/Total Expenditure	32.6	30.2	29.3	28.6	30.3
Revenue Expenditure on Economic Services/Total Expenditure	18.3	19.3	12.3	10.3	12.7
Capital Expenditure/Total Expenditure	3.8	4.2	4.1	5.4	5.5
Capital Expenditure on Social and Economic Services/Total Expenditure.	3.5	3.8	3.9	5.2	5.3
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 3.3	(-) 2.5	(-) 1.9	(-) 2.3	(-) 2.1
Fiscal deficit/GSDP	(-) 4.0	(-) 3.4	(-) 2.7	(-) 3.8	(-) 3.5
Primary Deficit (surplus) /GSDP	(-) 0.8	(-) 0.3	0.3	(-) 1.1	(-) 0.9
Revenue Deficit/Fiscal Deficit	82.4	74.8	69.0	62.0	58.5
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	39.6	38.5	36.6	35.8	36.7
Fiscal Liabilities/RR	323.6	312.7	286.8	275.3	269.7
Primary deficit vis-à-vis quantum spread	1240	1584	3286	1412	347
Debt Redemption (Principal +Interest)/ Total Debt Receipts (in per cent)	93.0	96.2	99.1	91.7	86.8
V Other Fiscal Health Indicators					
Return on Investment	1.4	0.8	1.3	1.2	1.2
Balance from Current Revenue (Rupees in crore)	(-) 1496	(-) 575	(-) 1332	(-) 2713	(-) 2254
Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

Figures in brackets represents percentages (rounded) to total of each sub-heading.

Appendix 1.5

Gross collection in respect of major taxes and duties vis-à-vis budget estimates and the expenditure incurred on their collection

(Reference: Paragraph 1.3.1, Page 6)

(Rupees in crore)

Sl. No.	Head of revenue	Year	Budget Estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage
1.	Tax on sales, trade etc.	2004-05	7123	6701.05	52.10	0.78	0.95
		2005-06	8200.01	7037.97	60.96	0.87	0.91
		2006-07	7930.38	8,563.31	78.21	0.91	0.82
		2007-08	10035.51	9,371.76	89.75	0.96	0.83
		2008-09	10616.39	11,377.13	102.59	0.90	
2.	Stamps (non-judicial) and registration fees	2004-05	776.38	727.98	42.35	5.82	3.44
		2005-06	833.91	1048.03	46.81	4.47	2.87
		2006-07	924.63	1,470.73	59.06	4.02	2.33
		2007-08	1449.47	1,946.08	77.64	3.99	2.09
		2008-09	2320.46	1,931.75	82.97	4.30	
3.	State excise	2004-05	750	746.45	43.72	5.86	3.34
		2005-06	825.82	841.00	48.78	5.80	3.40
		2006-07	944.73	953.07	58.07	6.09	3.30
		2007-08	986.86	1,169.25	69.40	5.94	3.27
		2008-09	1299.85	1,397.64	72.84	5.21	
4.	Taxes on vehicles	2004-05	620	610.48	16.52	2.71	2.74
		2005-06	771.02	628.51	17.73	2.82	2.67
		2006-07	730.00	707.74	21.61	3.05	2.47
		2007-08	835.08	853.17	26.00	3.05	2.58
		2008-09	1008.64	937.45	30.05	3.21	

Appendix 1.6
Summarised financial statement of Departmentally managed
Commercial/Quasi-commercial Undertakings

(Reference: Paragraph 1.6.4; Page 20)

(Rupees in lakh)

Sl. No.	Name of the Undertaking	Period of accounts	Mean Govt capital	Block assets at depreciated cost	Depreciation provided during the Year	Turnover	Net profit/ Loss	Interest on Capital	Total return	Percentage Return on capital
1	2	3	4	5	6	7	8	9	10 (8+9)	11
1.	State Water Transport	2005-06	12024.99	703.24	14.73	447.15	(-) 1300.34	109.56	(-) 1190.78	Nil
2.	Kerala State Insurance Department	2006-07	14.48	14.72	1.11	13815.83	6863.59	Nil	6863.59	47400
3.	Text Book Office	2003-04	1752.57	..	..	2472.61	(-) 561.10	135.61	(-) 425.49	Nil

Appendix 2.1

Savings in excess of Rs 10 crore each and more than 20 per cent of the total provision

(Reference: Paragraph 2.3.1; Page 32)

(Rupees in crore)

Sl. No.	Grant Number	Name of grant/appropriation	Total Grant/ Appropriation	Savings	Percentage of savings
Revenue Voted					
1.	XI	District Administration and Miscellaneous	358.86	100.71	28
Capital Voted					
2.	XVII	Education, Sports, Art and Culture	63.38	20.12	32
3.	XXXIX	Power	69.50	63.79	92
TOTAL			491.74	184.62	

Appendix 2.2
Excess over Provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 34)

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess (In Rupees)	Stage of consideration by Public Accounts Committee (PAC)
1990-91	1 Grant	Revenue - XXVIII	36,58,715	Final/Revised copies of notes not received. Not yet discussed by PAC.
1992-93	1 Grant	Capital - XXV	3,67,400	Final/Revised copies of notes not received. Not yet discussed by PAC.
1993-94	1 Grant	Capital - XX	8,00,000	Discussed by PAC. Draft Report containing recommendations for regularisation awaited.
	1 Appropriation	Capital - XVII	64,76,968	Final/Revised copies of notes not received. Not yet discussed by PAC.
1995-96	6 Grants	Revenue - XIV - XXVI, - XLII	1,31,86,314 21,12,10,533 57,027	Final/Revised copies of notes not received. Not yet discussed by PAC. Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
		Revenue - XLI - XX Capital - XLI	2,14,394 34,83,165 10,54,781	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
1996-97	1 Grant	Capital - XIV	94,116	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
	1 Appropriation	Capital - XXV	32,791	Final/Revised copies of notes not received. Not yet discussed by PAC.
1997-98	2 Grants	Capital - XVIII	23,51,990	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
		- XXV	3,92,65,631	Final/Revised copies of notes not received. Not yet discussed by PAC.
1998-99	1 Grant	Revenue - XXV	7,87,64,570	Final/Revised copies of notes not received. Not yet discussed by PAC.
2000-01	1 Grant	Revenue - XXV	14,65,60,697	Final/Revised copies of notes not received. Not yet discussed by PAC.
2001-02	2 Grants	Revenue - XI Capital - XVIII	19,35,59,472 9,72,09,059	Final/Revised copies of notes not received. Not yet discussed by PAC.
2002-03	3 Grants	Revenue - I Capital - XVIII	59,86,857 18,22,48,978	Final/Revised copies of notes not received. Not yet discussed by PAC.
		Revenue - III	6,22,58,589	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
	1 Appropriation	Revenue - III	54,76,229	Final/Revised copies of notes not received. Not yet discussed by PAC.
2003-04	7 Grants	Revenue - I	1,21,89,740	Final/Revised copies of notes not received. Not yet discussed by PAC.
		- III	4,70,33,333	Discussed by PAC
		- V	2,94,25,435	Final/Revised copies of notes not received. Not yet discussed by PAC.
		- XVII	1,21,86,09,617	Final/Revised copies of notes not received. Not yet discussed by PAC.
		Revenue - XI - XLIII	4,11,22,987 2,64,00,000	Initial Notes not received. Not yet discussed by PAC.
	Capital - XII	12,030	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.	
	3 Appropriations	Revenue - II	55,71,880	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (In Rupees)	Stage of consideration by Public Accounts Committee (PAC)
		Debt charges Public Debt Repayment	2,29,70,62,290 9,25,00,45,175	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
2004-05	2 Grants	Revenue - XIX	14,82,58,936	Final/Revised copies of notes not received. Not yet discussed by PAC.
		Capital - XV	1,02,31,142	Initial Notes not received. Not yet discussed by PAC.
	2 Appropriations	Capital - XXIX	24,695	Initial Notes not received. Not yet discussed by PAC
		Public Debt Repayment	58,24,05,63,898	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
2005-06	1 Grant	Revenue - XIX	21,27,48,025	Final/Revised copies of notes not received. Not yet discussed by PAC.
2006-07	2 Grants	Revenue - XIX, - XLII	5,88,05,425 1,27,72,873	Final/revised copies of notes not received Initial Notes not received. Not yet discussed by PAC
	1 Appropriation	Revenue - I	25,755	Final/Revised copies of notes not received. Not yet discussed by PAC.
2007-08	1 Grant	Revenue - XVI	1,54,78,10,307	Final/revised copies of notes not received
	3 Appropriations	Revenue - XXIX	2,849	Initial Notes not received. Not yet discussed by PAC
		Capital - XVIII, - XXIX	1,932 8,337	
Total			74,21,30,44,937	

Appendix 2.3
Cases where Supplementary Provision (Rs 50 lakh or more in each case)
proved unnecessary

(Reference: Paragraph 2.3.6, Page 36)

(Rupees in crore)

Sl. No.	Number and name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue (Voted)					
1.	II Heads of States, Ministers and Head quarters staff	223.34	199.17	24.17	12.36
2.	VI Land revenue	184.62	174.48	10.14	5.06
3.	VIII Excise	77.75	72.85	4.90	3.48
4.	XIII Jails	41.76	41.41	0.35	12.98
5.	XIV Stationery and Printing and other Administrative Services	158.58	150.69	7.89	6.34
6.	XVII Education, Sports, Art and Culture	5618.82	5469.31	149.51	124.10
7.	XX Water Supply and Sanitation	529.41	274.78	254.63	16.03
8.	XXXIII Fisheries	117.57	87.12	30.45	24.49
9.	XXXVI Community Development	246.05	211.52	34.53	21.91
10.	XXXVII Industries	245.23	219.39	25.84	50.18
11.	XLI Transport	29.76	26.90	2.86	1.80
Revenue (Charged)					
12.	Debt charges	5392.95	5004.49	388.46	126.85
Capital (Voted)					
13.	XV Public Works	653.45	641.64	11.81	69.63
14.	XVII Education, Sports, Art and Culture	34.57	33.32	1.25	28.81
15.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	58.55	33.66	24.89	2.02
16.	XXIX Agriculture	61.52	30.55	30.97	19.66
17.	XXXI Animal Husbandry	6.20	3.62	2.58	1.14
18.	XXXIV Forest	16.00	13.52	2.48	1.00
19.	XL Ports	51.20	44.93	6.27	3.05
20.	XLII Tourism	25.26	17.57	7.69	6.47
Total		13772.59	12750.92	1021.67	537.36

Appendix 2.4

Cases of excessive Supplementary Grants/Appropriations

(Reference: Paragraph 2.3.6, Page 36)

(Rupees in crore)

Sl. No.	Number and name of grant	Original Grant	Supplementary Grant/ Surrender (-)	Total	Expenditure	Savings
Revenue(Voted)						
1.	XI District Administration	241.52	117.34/(-) 8.10	350.76	250.05	100.71
2.	XVI Pension and Miscellaneous	5000.59	265.32	5265.91	5169.92	95.99
3.	XXI Housing	23.90	25.78/(-) 1.17	48.51	43.82	4.69
4.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward classes	1147.65	237.44/(-) 68.36	1316.73	1234.59	82.14
5.	XXIX Agriculture	728.38	168.72/(-) 98.78	798.32	793.27	5.05
6.	XXXV Panchayat	86.26	25.07/(-) 5.33	106	91.35	14.65
7.	XXXVIII Irrigation	173.34	44.04/(-) 9.50	207.88	199.76	8.12
Revenue (Charged)						
8.	II Heads of States, Ministers and Headquarters staff	48.65	1.69/(-) 0.10	50.24	48.93	1.31
9.	XVI Pension and Miscellaneous	10.02	8.00	18.02	14.76	3.26
Capital (Voted)						
10.	XVIII Medical and Public Health	34.60	25.40/(-) 12.97	47.03	44.54	2.49
11.	XXVIII Miscellaneous Economic Services	0.12	11.22	11.34	10.28	1.06
12.	XXXVII Industries	103.54	290.90/(-) 14.77	379.67	368.03	11.64
13.	XXXVIII Irrigation	179.52	130.82/(-)100.77	209.57	208.26	1.31
Total		7778.09	1351.74/(-) 319.85	8809.98	8477.56	332.42

Appendix 2.5

Statement of various grants where Supplementary Provision proved insufficient by more than Rupees one crore each

(Reference: Paragraph 2.3.6, Page 36)

(Rupees in crore)

Sl. No.	Number and name of grant	Original Provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)						
1.	VII Stamps and Registration	65.99	16.20	82.19	85.74	3.55
2.	XV Public Works	986.32	257.17	1243.49	1342.72	99.23
	Total	1052.31	273.37	1325.68	1428.46	102.78

Appendix 2.6
Excess/Unnecessary/Insufficient reappropriation of funds
(Reference: Paragraph 2.3.7; Page 36)

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)	
1.	II	Heads of States, Ministers and Head quarters staff	2052-00-090-99	(-) 34.44	327.04	
2.			3451-00-101-53	1927.00	(-) 714.00	
3.	V	Agricultural Income Tax and Sales Tax	2040-00-101-97	(-) 155.83	458.40	
4.	VI	Land Revenue	2029-00-101-99	(-) 287.46	876.74	
5.			2029-00-102-95	(-) 1272.12	453.86	
6.	VIII	Excise	2039-00-001-98	(-) 66.94	(-) 543.11	
7.	XI	District Administration	2053-00-800-94	(-) 0.32	(-) 10324.40	
8.	XII	Police	2055-00-101-99	(-) 174.48	531.66	
9.	XIV	Stationery and Printing and Other Administrative Services	2070-00-104-99	(-) 88.33	416.64	
10.			XV	Public Works	3054-04-337-99	(-) 333.31	235.30
11.		3054-80-800-99	11240.34		(-) 1671.07	
12.		3054-80-800-97	322.88		5586.42	
13.		5054-03-337-98	5498.67		(-) 565.08	
14.		5054-04-800-98	23763.18		(-) 949.36	
15.		5054-80-001-99	2638.36		(-) 3087.94	
16.		5054-80-052-99	425.96		(-) 216.15	
17.		5054-80-800-75	(-) 6564.44		(-) 200.00	
18.	XVI	Pensions and Miscellaneous	2075-00-103-98		159.86	1344.24
19.	XVII	Education, Sports, Art and Culture	2202-01-101-99		(-) 101.21	1044.61
20.			2202-01-101-98	(-) 20.86	(-) 5008.57	
21.			2202-01-102-99	(-) 59.35	10208.50	
22.			2202-01-196-50	235.73	(-) 462.64	
23.			2202-01-198-50	(-) 3852.02	(-) 350.91	
24.			2202-01-800-98	1404.49	(-) 211.34	
25.			2202-02-109-99	(-) 78.83	(-) 6181.76	
26.			2202-02-109-93	(-) 1.85	(-) 348.91	
27.			2202-02-109-86	1.78	(-) 8614.79	
28.			2202-02-109-82	(-) 409.63	508.46	
29.			2202-02-110-99	(-) 74.89	(-) 3601.76	
30.			2202-02-110-94	6.55	2982.55	
31.			2202-02-800-87	(-) 7.66	(-) 1392.28	
32.			2202-03-103-99	(-) 2970.85	2590.76	
33.			2202-03-104-99	(-) 15472.64	12626.83	
34.			2203-00-105-99	(-) 716.77	915.59	
35.			2203-00-112-82	(-) 366.12	458.22	
36.			2203-00-112-81	(-) 331.10	221.54	

(Rupees in lakh)

Sl. No.	Grant No.	Description	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
37.	XVIII	Medical and Public Health	2210-01-110-99	757.06	201.40
38.			2210-01-110-98	(-) 30.60	638.25
39.			2210-01-110-96	255.55	(-) 832.80
40.			2210-02-102-99	(-) 62.81	(-) 370.12
41.			2210-03-103-99	123.92	3248.14
42.			2210-03-110-99	229.63	384.10
43.			2210-05-105-98	47.28	(-) 1480.55
44.			2210-05-105-95	50.43	437.57
45.			2210-05-105-94	50.26	(-) 203.79
46.			2210-05-105-75	1.10	(-) 249.40
47.			2210-06-003-97	(-) 28.82	1067.64
48.			2210-06-101-98	(-) 19.95	237.06
49.			2210-06-101-91	(-) 15.95	(-) 1231.61
50.			2210-06-101-79	(-) 0.60	(-) 258.02
51.	XIX	Family Welfare	2211-00-101-99	(-) 2.23	(-) 567.06
52.	XX	Water Supply and Sanitation	2215-01-800-83	(-) 2964.97	1106.13
53.	XXII	Urban Development	2217-05-800-89	(-) 14227.65	2653.23
54.	XXIV	Labour and Labour Welfare	2230-03-101-99	(-) 124.34	210.86
55.	XXV	Social Welfare including welfare of SC/ST	2225-01-197-50	(-) 153.59	(-) 248.79
56.			2225-02-197-50	(-) 34.08	222.63
57.			2235-02-101-99	(-) 0.19	(-) 261.87
58.			2235-02-102-98	917.23	1503.21
59.			2235-60-198-50	(-) 355.55	(-) 1146.99
60.			2235-60-200-76	(-) 129.01	(-) 7084.72
61.	XXIX	Agriculture	2401-00-001-96	386.66	489.47
62.			2702-01-001-99	(-) 143.00	(-) 762.54
63.	XXXI	Animal Husbandry	2403-00-101-98	(-) 154.97	707.22
64.			2403-00-101-97	(-) 0.10	234.27
65.			2403-00-102-99	(-) 29.84	(-) 228.20
66.			2403-00-103-99	3.35	(-) 204.51
67.	XXXV	Panchayat	2515-00-800-81	(-) 52.60	(-) 1436.80
68.	XXXVIII	Irrigation	2701-80-001-97	(-) 371.79	(-) 403.97
69.			4711-01-001-99	(-) 1.24	471.09
70.			4711-02-001-99	(-) 380.38	600.00
71.		Debt charges	2049-03-104-99	2672.53	(-) 1453.89
72.			2049-04-101-99	108.26	(-) 2442.19

Appendix 2.7
Results of review of substantial surrenders made during the year
(Reference: Paragraph 2.3.9; Page 37)

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount surrender (Rupees in lakh)	Percentage of surrender	Remarks
1.	II Heads of states, Ministers and Headquarters Staff	Strengthening of the Activities of District Planning Committee (ACA) (3451-00-101-54)	600	100	Due to non-sanctioning of the funds in time on account of variation in the plan write up with the nomenclature of the scheme
2.	V Agricultural Income Tax and Sales Tax	Traders' Welfare Fund (2040-00-800-98)	100	100	No reason available
3.	XIV Stationery and Printing and Other Administrative Services	Malayalam Mission (2070-00-119-96)	100	100	No reason available
4.	XVII Education, Sports, Art and Culture	Development of schools under NABARD Assistance Scheme (RIDF) (2202-02-800-74)	800	100	Due to non-implementation of the scheme
5.		Institute of Aesthetics (2205-00-800-56)	100	100	One time additional central assistance. Resumption of the entire provision was due to non-implementation of the scheme
6.		Scheme for small Hydro Generation (RIDF assisted) (2810-60-800-91)	500	100	Due to non-implementation of the scheme
7.		Bio-Technology Development (3425-60-200-70)	100	100	Reasons not available
8.	XVIII Medical and Public Health	Grant-in-aid to the Oushadhi (2210-04-101-89)	200	100	Due to providing assistance to the Corporation as share capital contribution
9.		Construction and Renovation of Medical and Paramedical College Hostels for undergraduate and postgraduate students (4210-03-105-72)	300	100	Reason not available
10.	XX Water Supply and Sanitation	PVC pipe factory at Chavara (2215-01-800-69)	100	100	Non-commencement of the project due to technical reasons
11.	XXV Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	Educational expenses of SC/ST students studying in Self Financing colleges (2225-80-800-97)	300	100	Reason not available
12.		Nutritional programme for adolescent girls (2235-02-102-71)	584	100	Reason not available
13.		Renewal of assets in social welfare department – Expenditure met out of Asset Renewal Fund (2235-02-800-86)	500	100	Reason not available
14.	XXVII Co-operation	Assistance for schemes under Macro management (2425-00-107-76)	120	100	Due to non-implementation of the scheme
15.		Investments in schemes under Macro Management (4425-00-107-87)	120	100	Reason not available

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount surrender (Rupees in lakh)	Percentage of surrender	Remarks
16.	XXIX Agriculture	Rural Infrastructure Development Fund (2705-00-101-76)	200	100	Reason not available. During 2007-08 also entire provision remained unutilised
17.		Restoration of Water Bodies (2705-00-101-78)	100	100	Reason not available
18.		Rural Infrastructure Development Fund (4401-00-104-96)	500	100	Reason not available
19.		Drainage and Flood protection project by KLDC (4402-00-800-83)	185	100	Reason not available
20.	XXXI Animal Husbandry	Implementation of new projects (4403-00-800-97)	200	100	Reason not available
21.	XXXIII Fisheries	Integrated Coastal Area Development Project (2405-00-800-33)	500	100	Due to non-presentation of the bill in the treasury in time
22.	XXXVII Industries	Strengthening of Handloom Organisations (4851-00-195-64)	554	100	Reason not available
23.	XXXVIII Irrigation	NABARD Assisted Banasura Sagar Project (4700-28-800-87)	700	100	Due to non-approval of the scheme by NABARD
24.		NABARD assistance for Chamravattom (4701-18-800-87)	2100	100	Due to non-approval of the scheme by NABARD
25.	XLI Transport	Establishment of vehicle testing station (5055-00-800-87)	125	100	Reason not available
26.		Development of feeder canals connecting the national waterway III (RIDF) (5075-60-800-86)	400	100	Due to non approval of the scheme by NABARD

Appendix 2.8

Surrender (Rs 50 lakh or more in each case) in excess of actual savings

(Reference: Paragraph 2.3.10; Page 37)

(Rupees in crore)

Sl. No.	Number and name of the grant/appropriation	Total grant/ appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1.	III Administration of justice	176.46	0.95	1.94	0.99
2.	IV Elections	22.01	0.69	1.38	0.69
3.	V Agricultural Income Tax and Sales Tax	114.12	2.40	6.57	4.17
4.	VI Land Revenue	189.68	15.20	24.98	9.78
5.	XIII Jails	54.74	13.33	13.42	0.09
6.	XIV Stationery and Printing and Other Administrative Services	164.92	14.24	18.88	4.64
7.	XX Water Supply and Sanitation	545.44	270.66	315.39	44.73
8.	XXII Urban Development	701.33	148.16	171.65	23.49
9.	XXIII Information and Publicity	24.53	0.40	1.01	0.61
10.	XXIV Labour and Labour Welfare	233.85	30.70	32.91	2.21
11.	XXVII Co-operation	142.00	11.95	14.33	2.38
12.	XXVIII Miscellaneous Economic Services	50.98	1.82	4.01	2.19
13.	XXXI Animal Husbandry	190.90	2.39	11.22	8.83
14.	XXXII Dairy	47.28	4.19	7.18	2.99
15.	XLI Transport	31.56	4.66	5.97	1.31
16.	XLII Tourism	124.40	13.13	13.93	0.80
Capital (Voted)					
17.	XXI Housing	413.01	21.81	21.89	0.08
18.	XXVII Co-operation	98.14	13.45	13.64	0.19
19.	XXX Food	34.48	8.06	8.59	0.53
20.	XXXIV Forest	17.00	3.48	3.80	0.32
Total		3376.83	581.67	692.69	111.02

Appendix 2.9
Statement of grants/appropriations in which savings occurred but no
part of which had been surrendered
(Reference: Paragraph 2.3.11, Page 37)

(Rupees in crore)

Sl. No.	Number and name of grant/ appropriation	Saving
Revenue (Voted)		
1.	XVI -Pensions and Miscellaneous	95.99
2.	XXXIX – Power	12.19
Capital (Voted)		
3.	XXVIII- Miscellaneous Economic Services	1.06
4.	XXXIX – Power	63.79
Revenue (Charged)		
5.	XVI - Pensions and Miscellaneous	3.26
Total		176.29

Appendix 2.10

Details of saving of Rupees one crore and above not surrendered

(Reference: Paragraph 2.3.11, Page 37)

(Rupees in crore)

Sl. No.	Number and name of grants/ appropriation	Saving (Rs 1 crore and above)	Surrender	Saving which remained to be surrendered
Revenue (Voted)				
1.	II Heads of States, Ministers and Headquarters Staff	36.53	30.93	5.60
2.	VIII Excise	8.37	1.85	6.52
3.	XI District Administration and Miscellaneous	108.81	8.10	100.71
4.	XVIII Medical and Public Health	32.38	31.76	0.62
5.	XIX Family Welfare	10.99	1.43	9.56
6.	XXI Housing	5.86	1.17	4.69
7.	XXV Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	150.50	68.36	82.14
8.	XXVI Relief on Account of Natural Calamities	11.06	10.75	0.31
9.	XXIX Agriculture	103.84	98.78	5.06
10.	XXXIII Fisheries	54.94	41.40	13.54
11.	XXXV Panchayat	19.98	5.33	14.65
12.	XXXVI Community Development	56.44	33.91	22.53
13.	XXXVII Industries	76.03	72.30	3.73
14.	XXXVIII Irrigation	17.63	9.50	8.13
Revenue (Charged)				
15.	II Heads of States, Ministers and Headquarters Staff	1.41	0.10	1.31
16.	Debt charges	515.31	4.91	510.40
Capital (Voted)				
17.	XV Public Works	81.44	18.21	63.23
18.	XVII Education, Sports, Art and Culture	30.05	9.94	20.11
19.	XVIII Medical and Public Health	15.46	12.97	2.49
20.	XXV Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	26.91	24.64	2.27
21.	XXIX Agriculture	50.63	42.05	8.58
22.	XXXI Animal Husbandry	3.72	3.63	0.09
23.	XXXVII Industries	26.41	14.77	11.64
24.	XXXVIII Irrigation	102.08	100.77	1.31
25.	XL Ports	9.32	9.20	0.12
26.	XLI Transport	87.74	86.76	0.98
27.	XLII Tourism	14.16	14.12	0.04
28.	XLV Miscellaneous Loans and Advances	3.29	3.00	0.29
Capital (Charged)				
29.	Public Debt Repayment	4920.56	4919.52	1.04
Total		6581.85	5680.16	901.69

Appendix 2.11
Cases of surrender of funds in excess of Rs 10 crore and above on 30 and
31 March 2009
(Reference: Paragraph 2.3.11, Page 37)

(Rupees in crore)

Sl. No.	Grant No.	Major head	Amount of surrender	Percentage of total provision
1.	II	3451 Secretariat Economic Services	28.19	21
2.	VI	2029 Land Revenue	21.36	12
3.	XIII	2056 Jails	13.42	25
4.	XIV	2070 Other Administrative Services	14.05	15
5.	XV	5054 Capital outlay on Roads and Bridges	15.24	2
6.	XVII	2202 General Education	240.67	5
7.	XVII	2203 Technical Education	22.64	9
8.	XVII	2810 Non-conventional sources of energy	14.41	61
9.	XVII	3425 Other Scientific Research	17.62	28
10.	XVIII	2210 Medical and Public Health	39.85	3
11.	XVIII	4210 Capital outlay on Medical and Public Health	12.97	22
12.	XX	2215 Water Supply and Sanitation	315.39	58
13.	XXI	4216 Capital outlay on Housing	21.89	14
14.	XXII	2217 Urban Development	171.65	24
15.	XXIV	2230 Labour and Employment	32.81	14
16.	XXV	2225 Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	37.51	7
17.	XXV	4225 Capital outlay on Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	22.08	40
18.	XXV	2235 Social Security and Welfare	30.80	4
19.	XXVI	2245 Relief on account of Natural Calamities	10.75	5
20.	XXVII	2425 Co-operation	14.33	10
21.	XXIX	2551 Hill Areas	12.13	46
22.	XXIX	2401 Crop Husbandry	52.36	10
23.	XXIX	2702 Minor Irrigation	19.31	52
24.	XXIX	4702 Capital outlay on Minor Irrigation	26.40	61
25.	XXXI	2403 Animal Husbandry	11.22	6
26.	XXXIII	2405 Fisheries	41.40	29
27.	XXXVI	2505 Rural Employment	26.90	53
28.	XXXVII	2851 Village and Small Industries	24.17	13
29.	XXXVIII	4700 Capital outlay on Major Irrigation	19.84	19
30.	XXXVIII	4701 Capital outlay on Medium Irrigation	57.27	57
31.	XXXVIII	4711 Capital outlay on Flood Control Projects	23.66	17
32.	XLI	5075 Capital outlay on Other Transport Services	83.65	85
33.	XLII	3452 Tourism	13.93	11
Total			1509.87	

Appendix 2.12
Rush of Expenditure towards the end of the year
(Reference: Paragraph 2.3.12, Page 38)

(Rupees in crore)

Sl. No.	Number and name of grant	Head of account	Expenditure incurred during January-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2009	March 2009
1.	II – Heads of States, Ministers and Headquarters Staff	3451 – Secretariat – Economic Services 101 – Planning Commission / Planning Board 62 – National E-Governance Action Plan	15.29	15.29	20.00	76	76
2.	XV – Public Works	5054 – Capital Outlay on Roads and Bridges 80 – General 800 – Other Expenditure 75 – Rehabilitation and Reconstruction of roads under Tsunami rehabilitation programme	10.98	8.28	10.98	100	75
3.	XVII – Education, Sports, Art and Culture	2202 – General Education 02 – Secondary Education 800 – Other Expenditure 63 – Assistance to the recognised institutions providing care to mentally challenged children	10.00	10.00	10.00	100	100
4.		2202 – General Education 02 – Secondary Education 800 – Other Expenditure 73 – Information and Communication Technology in Schools	20.00	20.00	33.54	60	60
5.		2203 – Technical Education 800 – Other Expenditure 77 – Cost of acquisition of land transferred to Indian Institute of Space Science and Technology	14.31	14.31	14.31	100	100
6.	XVIII – Medical and Public Health	2210 – Medical and Public Health 03 – Rural Health Services – Allopathy 800 – Other Expenditure 91 – Flagship Programme (One Time ACA)	13.25	13.25	20.00	66	66
7.	XX – Water Supply and Sanitation	2215 – Water Supply and Sanitation 01 – Water Supply 800 – Other Expenditure 73 – Tsunami Rehabilitation Programme (ACA)	31.30	24.30	33.80	93	72
8.		4215 – Capital Outlay on Water Supply and Sanitation 01 – Water Supply 800 – Other Expenditure 99 – NABARD – assisted rural water supply scheme (RIDF)	22.68	22.68	30.00	76	76
9.	XXII – Urban Development	2217 – Urban Development 03 – Integrated Development of Small and Medium Towns 191 – Assistance to Municipal Corporations 75 – Urban Infrastructure Development Scheme for Small and Medium Towns (90 per cent Centrally Sponsored Scheme)	157.16	157.16	157.16	100	100

Sl. No.	Number and name of grant	Head of account	Expenditure incurred during January-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2009	March 2009
10.	XXII– Urban Development	4217 – Capital Outlay on Urban Development 60 – Other Urban Development Schemes 050 – Land 99 – Acquisition of land for Kozhikode City Improvement Plan	20.00	20.00	20.00	100	100
11.		2217 – Urban Development 05 – Other Development Schemes 800 – Other Expenditure 89 – Jawaharlal Nehru National Urban Renewal Mission (Central Assistance)	191.95	191.95	191.95	100	100
12.	XXVII – Co-operation	2425 – Co-operation 107 – Assistance to Credit Co-operatives 75 – Compensation to Co-operative Societies on Interest loss for Agricultural loans during the moratorium period as per the Kerala Agricultural Debtors (Temporary Relief) Act, 2001	20.00	20.00	20.00	100	100
13.		2425 – Co-operation 800 – Other Expenditure 97 – Net Profits of Sahakarana Navaratnam Bumper Lottery transferred to Co-operation Department	15.28	15.28	15.28	100	100
14.	XXVIII – Miscellaneous Economic Services	5465 – Investments in General, Financial & Trading Institutions 01 – Investments in General Financial Institutions 190 – Investments in Public Sector and other Undertakings, Banks, etc. 97 – Kerala State Financial Enterprises Ltd. investment	10.00	10.00	10.00	100	100
15.	XXIX – Agriculture	2401 – Crop Husbandry 119 – Horticulture and Vegetable Crops 86 – State Horticulture Mission	13.27	11.27	13.27	100	85
16.	XXXIII – Fisheries	2405 – Fisheries 800 – Other Expenditure 24 – Debt Relief Programme for Fishermen outside Tsunami Area	10.00	10.00	10.00	100	100
17.		6405 – Loans for Fisheries 195 – Loans to Fishermen’s Co-operatives 99 – Loans to MATSYAFED for integrated pilot project for fisheries development (NCDC assisted)	13.61	13.61	13.61	100	100
18.	XXXV – Panchayat	2515 – Other Rural Development Programmes 800 – Other Expenditure 48 – Kudumbasree	30.00	30.00	30.00	100	100

Sl. No.	Number and name of grant	Head of account	Expenditure incurred during January-March 2009	Expenditure incurred in March 2009	Total expenditure	Percentage of total expenditure incurred during	
						January-March 2009	March 2009
19.	XXXVII – Industries	2851 – Village and Small Industries 103 – Handloom Industries 95 – Rebate on sale of Handloom cloth	7.60	7.60	11.29	67	67
20.		2852 – Industries 06 – Engineering Industries 800 – Other Expenditure 99 – Outstanding balance in the investment Head of the erstwhile Kerala Hitech Industries – Write Off	20.56	20.56	20.56	100	100
21.		4885 – Other Capital Outlay on Industries and Minerals 01 – Investments in Industrial Financial Institutions 190 – Investments in Public Sector and Other Undertakings 97 – KFC Special Capital Investments	130.00	130.00	150.00	87	87
22.	XLI – Transport	3055 – Road Transport 800 – Other Expenditure 95 – Transfers to Kerala Road Safety Fund (<i>Charged</i>)	19.31	19.31	24.31	79	79
23.		5053 – Capital Outlay on Civil Aviation 02 – Airports 190 – Investments in Public Sector and Other Undertakings 98 – Thiruvananthapuram Airport Development Society – Share Capital Contribution	45.00	25.00	45.00	100	56
24.	XLII – Tourism	3452 – Tourism 80 – General 800 – Other Expenditure 51 – Tsunami Rehabilitation Programme - ACA	20.00	15.50	27.50	73	56
25.	Public Debt Repayment	6003 – Internal Debt of the State Government 106 – Compensation and other bonds 95 – Power Bonds	57.91	115.82	115.82	50	100

Appendix 2.13**Status of Detailed Contingent bills against Abstract Contingent (AC) bills upto 2008-09****(Reference: Paragraph 2.4.1, Page 40)***(In Rupees)*

Sl. No.	Department	Number of AC bills	Amount
1.	2056 – Jails	25	13,30,000
2.	2225 – Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes	15	8,62,000
3.	2235 – Social Security and Welfare	7	11,09,400
4.	2401 – Crop Husbandry	12	32,50,050
	Total	59	65,51,450

Appendix 2.14

Details of cases where Savings/Excess occurred

(Reference: Paragraph 2.6.1, Page 41)

(a) Cases of substantial saving

(Rupees in crore)

Sl. No.	Head of account	Final grant	Expenditure	Saving	Percentage of saving
Grant No.XXV - Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes					
1.	2225-01-198-50	0.19	0.08	0.11	58
2.	2235-02-101-99	5.63	3.01	2.62	47
3.	2235-02-902-00	5.00	0.00	5.00	100
4.	2235-60-107-99	66.06	54.74	11.31	17
5.	2235-60-200-76	95.91	25.06	70.85	74
6.	3456-00-797-99	0.30	0.15	0.15	50
7.	4225-01-277-92	0.29	0.01	0.28	97
Grant No XXIX - Agriculture					
8.	2401-00-104-98	6.17	5.09	1.08	18
9.	2702-01-001-99	38.15	30.53	7.62	20
10.	2702-02-005-96	1.20	0.18	1.02	85
11.	2705-00-101-79	2.60	1.06	1.54	59
12.	2705-00-101-80	1.49	0.39	1.10	74
13.	4402-00-800-82	7.35	0.00	7.35	100
14.	4702-00-101-92	0.75	0.37	.38	51
	Total	231.09	120.67	110.41	

(b) Cases of excess expenditure

(Rupees in crore)

Sl. No.	Head of account	Final grant	Expenditure	Excess	Percentage of excess
Grant No.XXV - Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes					
1.	2225-02-197-50(V/P)	5.18	7.40	2.22	43
2.	2235-02-001-99(V/NP)	0.76	1.00	0.24	32
3.	2235-02-101-98(V/NP)	0.96	1.18	0.22	23
4.	2235-02-102-67(V/P)	1.50	1.75	0.25	17
5.	2235-60-110-98(V/NP)	3.29	3.93	0.64	19
6.	2235-60-110-99(V/NP)	2.11	2.48	0.37	18
7.	3456-00-001-99(V/NP)	2.69	2.99	0.30	11
Grant No XXIX - Agriculture					
8.	2401-00-103-93(V/NP)	0.77	0.88	0.11	14
9.	2401-00-109-98(V/NP)	0.80	0.90	0.10	13
10.	2401-00-113-90(V/NP)	0.66	0.78	0.12	18
11.	2401-00-119-99(V/NP)	1.5	1.85	0.35	23
	TOTAL	20.22	25.14	4.92	

V/P – Voted Plan.

V/NP – Voted Non-Plan.

Appendix 2.15
Saving on Salary heads
(Reference: Paragraph 2.6.1, Page 41)

(Rupees in crore)

Sl. No.	Head of account	Final grant	Actual expenditure	Saving	Percentage of saving
Grant No.XXV - Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and other Backward Classes					
1.	2235-02-101-99-00-01	5.21	2.66	2.55	49
Grant No XXIX - Agriculture					
2.	2401-00-001-97-00-01	2.06	1.67	0.39	19
3.	2401-00-102-92-00-01	0.63	0.47	0.16	25
4.	2401-00-102-99-00-01	0.85	0.45	0.40	47
5.	2401-00-104-98-00-01	1.37	1.01	0.36	26
6.	2401-00-107-99-00-01	1.59	1.16	0.43	27
7.	2401-00-108-98-00-01	1.67	1.04	0.63	38
8.	2401-00-113-96-00-01	2.72	2.41	0.31	11
9.	2401-00-113-97-00-01	0.96	0.53	0.43	45
10.	2401-00-113-99-00-01	0.90	0.69	0.21	23
11.	2702-01-001-99-00-01	37.03	29.57	7.46	20
12.	2702-02-005-96-00-01	1.18	0.18	1.00	85

Appendix 2.16

Non-utilisation of Budgetary Provision

(Reference: Paragraph 2.6.2, Page 42)

(a) Cases where the entire provision has been re-appropriated to other heads

(Rupees in crore)

Sl No	Head of account	Original provision plus supplementary	Amount reappropriated
Grant No.XXV - Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes			
1.	2225-01-800-34(V/P)	0.25	0.25
2.	2225-01-800-98(V/P)	0.50	0.50
Grant No XXIX - Agriculture			
3.	2401-00-110-95(V/P)	1.00	1.00
4.	2702-01-800-89(V/P)	22.00	22.00
5.	2702-01-800-95(V/P)	2.05	2.05
6.	2702-01-800-97(V/P)	1.00	1.00
7.	4402-00-800-91(V/P)	1.00	1.00

(b) Cases where the entire provision remained unutilised

Sl No,	Head of account	Amount (Rupees in crore)
Grant No.XXV - Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes		
1.	3456-00-001-90(V/NP)	0.30
2.	4225-01-277-93(V/P)	0.14
3.	4225-02-277-86(V/P)	0.60
Grant No XXIX - Agriculture		
4.	4402-00-800-82(V/P)	7.35

Note: V/P – Voted Plan.
V/NP – Voted Non-Plan.

Appendix 2.17
Non-mustering of pensioners
(Reference: Paragraph 2.7.4; Page 44)

Sl.No.	Name of Treasury	Number of cases
1.	Ettumanur	3
2.	Chavara	4
3.	Karunagappally	3
4.	Kunnamkulam	5
5.	Tripayar	7
6.	Annammanada	4
7.	Chalakudy	3
8.	Kodungallur	4
9.	Pudukkad	2
10.	Pension Payment Sub Treasury, Kozhikode	5
11.	Wandoor	4
12.	Makkaraparamba	2
13.	Areacode	5
14.	Kondotty	4
15.	Changaramkulam	2
16.	Alathur	4
17.	Chittur	5
18.	Kollengode	8
19.	Rural District Treasury, Cherpulassery	5
20.	Shoranur	4
21.	Koottanad	9
22.	Koothuparamba	4
23.	Panoor	4
24.	Thalassery	5
25.	Irritty	4
26.	Manathavady	1
27.	Dwaraka	5
28.	Karimannoor	3
	Total	118

Appendix 3.1
Statement showing names of Bodies and Authorities, the accounts of which had not
been received
(Reference: Paragraph 3.1; Page 45)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
Planning and Economic Affairs			
1.	Centre for Development Studies, Thiruvananthapuram	2005-06	133.00
		2006-07	138.51
		2007-08	136.47
Personnel and Administrative Reforms			
2.	Institute of Management in Government, Thiruvananthapuram	2005-06	302.51
		2006-07	100.00
		2007-08	285.85
Higher Education			
3.	Institute of Human Resources Development in Electronics, Thiruvananthapuram	2007-08	75.00
4.	Kerala State Audio Visual and Reprographic Centre, Thiruvananthapuram	2007-08	35.00
5.	Food Craft Institute, Kalamassery	2006-07	134.37
		2007-08	@
6.	Cochin University of Science and Technology, Kochi	2005-06	2191.00
		2006-07	2238.99
		2007-08	2085.89
7.	Calicut University, Calicut	2005-06	3640.00
		2006-07	4064.70
		2007-08	4370.00
8.	Sree Sankaracharya University of Sanskrit, Kalady, Ernakulam	2007-08	150.00
General Education			
9.	Kerala State Sports Council, Thiruvananthapuram	2005-06	1027.00
		2006-07	1047.99
		2007-08	1735.00
10.	Kerala State Literacy Mission, Thiruvananthapuram	2007-08	200.00
11.	State Council of Educational Research and Training, Trivandrum	2006-07	322.00
		2007-08	@
12.	Sarva Shiksha Abhiyan	2007-08	4690.97
13.	Rajiv Gandhi Academy for Aviation Technology, Thiruvananthapuram	2005-06	244.04
		2006-07	@
		2007-08	56.50
14.	State Institute of Educational Technology, Thiruvananthapuram	2007-08	75.00
15.	Kerala State Youth Welfare Board	2007-08	33.35
Cultural Affairs			
16.	State Institute of Children's Literature, Thiruvananthapuram	2005-06	67.79
		2006-07	65.24
		2007-08	93.76
17.	Kerala State Chalachitra Academy, Thiruvananthapuram	2007-08	342.06

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
18.	Guru Gopinath Natana Gramom Society, Thiruvananthapuram	2007-08	26.50
19.	Kerala Sahitya Academy	2006-07	146.62
		2007-08	74.78
Power			
20.	Agency for Non-conventional Energy and Rural Technology, Thiruvananthapuram	2005-06	568.00
		2006-07	1105.35
		2007-08	766.00
21.	Energy Management Centre, Thiruvananthapuram	2006-07	84.00
		2007-08	190.00
Health and Family Welfare			
22.	Kerala State Pollution Control Board, Thiruvananthapuram	2007-08	@
23.	Society for Medical Assistance to Poor, Thiruvananthapuram	2007-08	520.00
24.	Kerala Health Research and Welfare Society, Thiruvananthapuram	2005-06	@
		2006-07	@
		2007-08	@
25.	Kerala Heart Foundation, Thiruvananthapuram	2005-06	@
		2006-07	25.00
		2007-08	@
26.	Ayurvedic Medical College, Ollur	2005-06	231.00
		2006-07	@
		2007-08	310.67
27.	Child Development Centre, Thiruvananthapuram	2005-06	50.00
		2006-07	62.00
		2007-08	@
28.	Regional Cancer Centre, Thiruvananthapuram	2007-08	900.00
Social Welfare			
29.	National Institute of Speech and Hearing, Thiruvananthapuram	2007-08	70.00
30.	C H Mohammed Koya State Institute for the Mentally Handicapped, Thiruvananthapuram	2007-08	50.00
Local Self Government			
31.	Attappady Hill Area Development Society, Palakkad	2007-08	59.07
32.	State Poverty Eradication Mission, Thiruvananthapuram	2005-06	5000.00
		2006-07	6049.00
		2007-08	2502.24
Fisheries and Ports			
33.	Kerala Fishermen's Welfare Fund Board, Thrissur	2006-07	275.00
		2007-08	730.08
34.	Coastal Area Development Agency, Thiruvananthapuram	2006-07	50.00
		2007-08	888.00
35.	Kerala State Co-operative Federation for Fisheries Development Limited, Thiruvananthapuram (MATSYAFED)	2005-06	1100.00
		2006-07	110.56
		2007-08	@
Industries			
36.	Kerala Cashew Workers Relief and Welfare Fund Board, Kollam	2005-06	200.01
		2006-07	634.00
		2007-08	1222.77

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
37.	Kerala Coir Workers Welfare Fund Board, Alappuzha	2005-06	@
		2006-07	@
		2007-08	@
38.	Kerala State Sericulture Co-operative Federation Limited, Thiruvananthapuram	2006-07	250.00
		2007-08	@
39.	Kerala Handloom Workers Welfare Fund Board, Kannur	2005-06	58.00
		2006-07	164.42
		2007-08	126.96
40.	Public Sector Restructuring and Internal Audit Board, Thiruvananthapuram	2005-06	50.00
		2006-07	40.00
		2007-08	30.00
Revenue			
41.	Malabar Devaswom Management Fund, Kozhikode	2005-06	@
		2006-07	300.00
		2007-08	300.00
42.	Kerala Wakf Board, Kochi	2007-08	100.00
Tourism			
43.	Thenmala Eco-Tourism Promotion Society, Thiruvananthapuram	2006-07	@
		2007-08	@
Information and Technology			
44.	Kerala State Information Technology Mission, Thiruvananthapuram	2005-06	@
		2006-07	746.00
		2007-08	552.94
45.	Info Parks, Kochi	2006-07	2000.00
		2007-08	@
Housing			
46.	Kerala State Nirmithi Kendra, Thiruvananthapuram	2007-08	200.00
Co-operative			
47.	Co-operative Academy for Professional Education, Thiruvananthapuram	2005-06	@
		2006-07	100.00
		2007-08	110.00
Science and Technology			
48.	Kerala Forest Research Institute, Peechi	2005-06	@
		2006-07	@
		2007-08	@
49.	National Transportation Planning and Research Centre, Thiruvananthapuram	2005-06	@
		2006-07	@
		2007-08	@
Parliamentary Affairs			
50.	Institute of Parliamentary Affairs, Thiruvananthapuram	2007-08	@
Public Works			
51.	Kerala Road Fund Board, Thiruvananthapuram	2007-08	@
Agriculture			
52.	State Horticulture Mission, Thiruvananthapuram	2006-07	@
		2007-08	@

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
53.	Vegetable and Fruit Promotion Council of Kerala, Kochi	2005-06	@
		2006-07	@
		2007-08	50.01
Irrigation			
54.	Kerala Rural Water Supply and Sanitation Agency, Thiruvananthapuram	2005-06	6000.00
		2006-07	114.33
		2007-08	@
Environment			
55.	Kerala State Biodiversity Board, Thiruvananthapuram	2006-07	33.50
		2007-08	@
Labour and Rehabilitation			
56.	Kerala Agriculture Workers Welfare Fund Board, Thrissur	2007-08	300.00
Rural Development			
57.	State Institute of Rural Development, Kottarakkara, Kollam	2005-06	36.77
		2006-07	100.00
		2007-08	37.25
Scheduled Castes and Scheduled Tribes Development			
58.	Institute of Civil Services Examinations Training Society, Thiruvananthapuram	2005-06	32.50
		2006-07	30.00
		2007-08	@
Taxes			
59.	Centre for Taxation Studies, Thiruvananthapuram	2006-07	25.80
		2007-08	25.80
Information and Public Relations			
60.	Centre for Development of Imaging Technology, Thiruvananthapuram	2005-06	152.31
		2006-07	125.00
		2007-08	86.00
Total number of Annual Accounts:128			

@ Details not received from the institutions.

Appendix 3.2
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.2; Page 45)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report(SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
1.	Kerala Khadi and Village Industries Board, Thiruvananthapuram	Up to 2007-08	2004-05	2004-05	2002-03	05.09.2007	5.5.2008	2 years and 10 months
2.	Command Area Development Authority, Thrissur	2009-10	2007-08	2006-07	2005-06	11.3.2008	24.6.2009	One year
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Up to 2011-12	2007-08	2006-07	2002-03 and 2003-04	25.11.2008	22.5.2009	11 months
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	Up to 2011-12	2005-06	2005-06		Information not received	29.5.2008	One year and 11 months
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2006-07	2005-06	2004-05	11.3.2008	23.6.2009	2 years
6.	Kerala State Human Right Commission, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2008-09	2007-08	2006-07	01.07.2008	June 2009	Nil
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards Act enacted by Parliament	2007-08	2007-08	2007-08	01.07.2009	19.9.2008	3 months
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2007-08	2007-08	2006-07	07.07.2008	30.12.2008	6 months
9.	District Legal Services Authority, Kollam	1998-99 onwards Act enacted by Parliament	2006-07	2006-07	2006-07	17.2.2009	26.12.2007	6 months
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards Act enacted by Parliament	2008-09	2007-08	2006-07	23.7.2008	4.6.2009	Nil
11.	District Legal Services Authority, Alappuzha	1998-99 onwards Act enacted by Parliament	2008-09	2007-08	2005-06	26.2.2008	10.09.2009	2 months
12.	District Legal Services Authority, Kottayam	1998-99 onwards Act enacted by Parliament	2007-08	2007-08	2006-07	26.2.2008	01.07.2008	Nil
13.	District Legal Services Authority, Idukki	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2006-07	24.6.2008	27.07.2009	One month

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report(SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
14.	District Legal Services Authority, Ernakulam	1998-99 onwards Act by Parliament	2007-08	2007-08	2007-08	25.11.2008	02.04.2009	9 months
15.	District Legal Services Authority, Thrissur	1998-99 onwards Act by Parliament	2007-08	2007-08	2007-08	23.6.2009	11.9.2008	2 months
16.	District Legal Services Authority, Palakkad	1998-99 onwards Act by Parliament	2008-09	2007-08	2006-07	24.6.2008	18.09.2009	3 months
17.	District Legal Services Authority, Malappuram	1998-99 onwards Act by Parliament	2008-09	2007-08	2006-07	23.7.2008	22.05.2009	Nil
18.	District Legal Services Authority, Kozhikode	1998-99 onwards Act by Parliament	2008-09	2007-08	2005-06	26.2.2008	20.08.2009	2 months
19.	District Legal Services Authority, Wayanad	1998-99 onwards Act by Parliament	2007-08	2006-07	2006-07	24.6.2008	25.08.2009	One year and 2 months
20.	District Legal Services Authority, Kannur	1998-99 onwards Act by Parliament	2006-07	2006-07	2006-07	23.06.2009	11.9.2008	One year and 2 months
21.	District Legal Services Authority, Kasargod	1998-99 onwards Act by Parliament	2007-08	2007-08	2006-07	17.02.2009	19.12.2008	6 months
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards Act by Parliament	2007-08	2007-08		Information not received	19.09.2008	3 months
23.	Kerala Water Authority	Up to 2013-14	2005-06	2004-05	2004-05	23.06.2009	16.02.2009	2 years and 5 months

Appendix 3.3
Statement of finalisation of Proforma accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.3; Page 46)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last accounts finalised (Rupees in crore)	Reasons for delay in preparation of accounts
1.	State Water Transport Department	2005-06	127.41	Not received
2.	Kerala State Insurance Department	2006-07	0.14	Not received
3.	Text Book Office	2003-04*	21.26	Not received

* Government decided (9 December 2008) to dispense with the preparation of *pro forma* accounts for the period from 1975-76 to 1986-87. Decision on preparation of *pro forma* accounts for the period from 1987-88 to 2003-04 is pending with the Government.

Appendix 3.4
Department-wise/duration-wise break-up of cases of
misappropriation, defalcation, etc,
(Reference: Paragraph 3.4; Page 46)

Sl. No.	Name of the Department	Up to 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and above	Total number of cases
1.	Agriculture	2 (9.02)	3 (3.14)	2 (1.76)	3 (88.21)	... ..	... ..	10 (102.13)
2.	Animal Husbandry	1 (0.04)	3 (3.66)	... ..	... ..	... ..	... ..	4 (3.70)
3.	Co-operation	... ..	... ..	1 (11.30)	... ..	... ..	... ..	1 (11.30)
4.	Archives	... ..	... ..	... ..	... ..	... ..	1 (0.2)	1 (0.20)
5.	Finance-National Savings	... ..	... ..	... ..	1 (0.45)	... ..	... ..	1 (0.45)
6.	Finance – Treasuries	5 (77.60)	3 (19.62)	5 (39.38)	1 (50.07)	2 (1.54)	2 (0.66)	18 (188.87)
7.	Fisheries and Ports	... ..	1 (2.38)	1 (1.32)	... ..	... ..	... ..	2 (3.7)
8.	Forest and Wildlife	1 (0.73)	7 (32.03)	... ..	2 (1.21)	... ..	... ..	10 (33.97)
9.	General Education	3 (11.92)	7 (0.75)	2 (2.17)	2 (0.16)	1 (1.10)	2 (3.65)	17 (19.75)
10.	Health and Family Welfare – Health Services	4 (9.39)	3 (151.16)	2 (4.98)	3 (2.37)	1 (0.55)	... ..	13 (168.45)
11.	Medical Education	... ..	2 (17.96)	... ..	... ..	... ..	... ..	2 (17.96)
12.	Indian System of Medicine	1 (0.08)	... ..	1 (1.84)	... ..	... ..	... ..	2 (1.92)
13.	Higher Education – Collegiate Education	2 (0.58)	5 (5.60)	2 (0.19)	... ..	... ..	... ..	9 (6.37)
14.	Technical Education	... ..	1 (7.44)	... ..	... ..	... ..	... ..	1 (7.44)
15.	Home Department – Police	... ..	... ..	... ..	2 (0.41)	... ..	... ..	2 (0.41)
16.	Industries	... ..	1 (0.16)	1 (0.31)	... ..	... ..	... ..	2 (0.47)
17.	Local Self Government	1 (0.82)	4 (6.46)	1 (1.85)	... ..	... ..	... ..	6 (9.13)
18.	Public Works Department – Buildings Wing	1 (4.37)	1 (2.50)	... ..	... ..	... ..	... ..	2 (6.87)
19.	Public Works Department – Roads and Bridges Wing	... ..	1 (3.31)	... ..	... ..	... ..	... ..	1 (3.31)
20.	Revenue – Land Revenue	... ..	... ..	... ..	1 (0.03)	... ..	... ..	1 (0.03)
21.	Revenue – Survey and Land Records	... ..	... ..	... ..	... ..	1 (5.60)	... ..	1 (5.60)
22.	Scheduled Castes and Scheduled Tribes Development	1 (1.05)	... ..	... ..	1 (0.48)	1 (0.17)	... ..	3 (1.70)
23.	Social Welfare	2 (9.21)	... ..	... ..	... ..	... ..	... ..	2 (9.21)
24.	Taxes – Lotteries	... ..	... ..	1 (3.43)	... ..	... ..	... ..	1 (3.43)
25.	Commercial Taxes	... ..	1 (3.58)	... ..	... ..	... ..	... ..	1 (3.58)
26.	Motor Vehicles	... ..	1 (10.20)	... ..	... ..	... ..	... ..	1 (10.20)
27.	Vigilance	1 (3.93)	... ..	... ..	... ..	... ..	... ..	1 (3.93)
28.	Water Resources	20 (140.17)	2 (10.30)	... ..	... ..	... ..	... ..	22 (150.47)
	Total	45 (268.91)	46 (280.25)	19 (68.53)	16 (143.39)	6 (8.96)	5 (4.51)	137 (774.55)

(Figures in brackets indicate rupees in lakh)

Appendix 3.5
Department/category-wise details in respect of cases of loss to
Government due to theft, misappropriation and loss of
Government material
(Reference: Paragraph 3.4; Page 46)

Name of Department	Theft		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
Agriculture			10	102.13	10	102.13
Animal Husbandry	3	0.05	1	3.65	4	3.70
Co-operation			1	11.30	1	11.30
Archives			1	0.2	1	0.2
Finance-National Savings			1	0.45	1	0.45
Finance – Treasuries			18	188.87	18	188.87
Fisheries and Ports			2	3.70	2	3.70
Forest and Wildlife			10	33.97	10	33.97
General Education	9	1.05	8	18.70	17	19.75
Health and Family Welfare – Health Services	2	2.16	11	166.29	13	168.45
Medical Education			2	17.96	2	17.96
Indian System of Medicine			2	1.92	2	1.92
Higher Education – Collegiate Education	2	0.22	7	6.15	9	6.37
Technical Education			1	7.44	1	7.44
Home Department – Police			2	0.41	2	0.41
Industries			2	0.47	2	0.47
Local Self Government			6	9.13	6	9.13
Public Works Department – Buildings Wing			2	6.87	2	6.87
Public Works Department – Roads and Bridges Wing			1	3.31	1	3.31
Revenue – Land Revenue			1	0.03	1	0.03
Revenue – Survey and Land Records			1	5.60	1	5.60
Scheduled Castes and Scheduled Tribes Development			3	1.70	3	1.70
Social Welfare	1	0.32	1	8.89	2	9.21
Taxes – Lotteries			1	3.43	1	3.43
Commercial Taxes	1	3.58			1	3.58
Motor Vehicles			1	10.20	1	10.20
Vigilance			1	3.93	1	3.93
Water Resources	5	4.6	17	145.87	22	150.47
Total	23	11.98	114	762.57	137	774.55