

Appendix-1.1
State Profile
(Reference: Paragraph 1.1; Page 1)

A. General Data⁴⁵

Sl. No.	Particulars		Figures
1	Area		38863 sq km
2	Population		
	a.	As per 2001 Census.	3.18 crore
	b.	2009-2010	3.42 crore
3	Density of Population (2001) (All India Density = 325 persons per Sq.Km)		819/sq. km.
4	Population below poverty line (All India Average = 27.5 %)		15 per cent
5	Literacy (2001) (All India Average = 64.8%)		90.92 per cent
6	Infant mortality (per 1000 live births) (All India Average = 53 per 1000 live births)		13
7	Life Expectancy at birth (All India Average =63.5 years)		74
8	Gini Coefficient		
	a.	Rural. (All India = 0.30)	0.34
	b.	Urban. (All India = 0.37)	0.40
9	Gross State Domestic Product (GSDP) 2009-2010 at current prices		214580 crore
10	GSDP CAGR (2000-01 to 2009-10)		12.78 per cent
11	Per capita GSDP CAGR (2000-01 to 2009-10)		11.88 per cent
12	GSDP CAGR (2000-01 to 2008-2009)	Kerala	12.76 per cent
		Other General Category States	12.54 per cent
13	Population Growth (2000- 2001 to 2009-2010)	Kerala	7.52 per cent
		Other General Category States	13.42 per cent

B. Financial Data⁴⁶

Sl. No.	Particulars		Figures (in Per cent)		
			2000-01 to 2008-09		2000-01 to 2009-10
1	CAGR		General Category States	Kerala	Kerala
	a.	of Revenue Receipts	14.40	13.77	12.94
	b.	of Own Tax Revenue	13.59	13.34	12.99
	c.	of Non Tax Revenue	12.08	11.36	12.16
	d.	of Total Expenditure	12.38	11.73	11.56
	e.	of Capital Expenditure	21.41	14.42	15.18
	f.	of Revenue Expenditure on Education	9.33	9.47	9.60
	g.	of Revenue Expenditure on Health	8.95	10.77	10.48
	h.	of Salary and Wages	9.37	11.96	11.43
	i.	of Pension	12.03	11.73	10.41

⁴⁵ Source of General Data: BPL (Planning Commission & NSSO data,61st Round-<http://planning.commission.nic.in/data/database/Data0910/tab%202021.pdf>), Gini Coefficient (Unofficial estimates of Planning Commission & NSSO data,61st Round 2004-05 MRP), Life Expectancy at birth (Office of the Registrar General of India; Ministry of Home Affairs; Economic Survey,2009-10 , Infant mortality rate (SRS Bulletin October,2009), Density of population (Office of the Registrar General and census commissioner of India; and Literacy (Office of the Registrar General of India, Ministry of Home Affairs)

⁴⁶ Financial data is based on Finance Accounts of the State Government.

Appendix 1.2
Part A: Structure and form of Government Accounts
(Reference: Paragraph 1.1;Page 1)

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.

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.

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.

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.

Part B: Layout of Finance Accounts

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in the form of commonly understood summarised form while the details are presented in volume 2.

Statement No.	About
1	Statement of Financial Position.
2	Statement of Receipts and Disbursements.
3	Statement of Receipts in Consolidated Fund.
4	Statement of Expenditure in Consolidated Fund.
5	Statement of Progressive Capital Expenditure.
6	Statement of Borrowings and other Liabilities.
7	Statement of Loans and Advances given by the Government.
8	Statement of Grants-in-aid given by the Government.
9	Statement of Guarantees given by the Government.
10	Statement of Voted and Charged Expenditure.
11	Detailed Statement of Revenue and Capital Receipts by minor heads.
12	Detailed Statement of Revenue Expenditure by minor heads.
13	Detailed Statement of Capital Expenditure.
14	Detailed Statement of Investments of the Government.
15	Detailed Statement on Borrowings and Other Liabilities.
16	Detailed Statement on Loans and Advances made by Government.
17	Detailed Statement on Sources and Application of funds for expenditure other than on revenue account.
18	Detailed Statement on Contingency Fund and Public Account transactions.
19	Detailed Statement on Investments of earmarked funds.

Appendix 1.3
Part A - Methodology adopted for assessment of fiscal position
(Reference: Paragraph 1.1; Page 1)

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 Gross State Domestic Product (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 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 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:

	2005-06	2006-07	2007-08	2008-09	2009-10
GSDP (` in crore)	1,25,588	1,45,009	1,65,722	1,89,841	2,14,580
Growth rate of GSDP	13.9	15.5	14.3	14.6	13.0

Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2007-08 are provisional and that for 2008-09 are Quick Estimates. The figures for 2009-10 are adopted from the budget documents for 2010-11.

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] * 100$
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 1.3

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 the 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 2009-10 to 2011-12 presented to the Legislature with the budget for 2009-10 set to achieve the target for elimination of revenue deficit and keeping the fiscal deficit to 3.25 *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. The Finance Department intimated (June 2010) that Government is in the process of amending Kerala Fiscal Responsibility Act 2003 in line with the target dates suggested by the Thirteenth Finance Commission for the elimination of revenue deficit by 2014-15 and containment of fiscal deficit to three *per cent* of GSDP by 2013-14.

Outcome indicators given in the Medium Term Fiscal Plan for 2009-10 to 2011-12 are given below.

**Outcome indicators set out in the Medium Term Fiscal Plan for the years
2009-10 to 2011-12**

(` in crore)

Sl. No.	Item	2005-06 Accounts	2006-07 Accounts	2007-08 Accounts	2008-09 Revised Estimates	2009-10 Budget Estimates	Forward estimates	
							2010-11	2011-12
1.	Revenue Receipts	15295	18187	21107	25063	28154	36626	42810
1 (a)	State Own Tax Revenue	9779	11942	13669	15934	18228	21504	25829
1 (b)	Non Tax Revenue	937	938	1210	1297	1460	1752	1981
1 (c)	Resources from Centre	4579	5307	6228	7832	8466	13370	15000
2.	Revenue Expenditure	18424	20825	24892	28792	31162	36626	43811
2(a)	Non-interest Revenue Expenditure	14625	16635	20562	23977	25850	30889	37615
2 (b)	Interest	3799	4190	4330	4815	5312	5737	6196
2 (c)	Salaries	5583	6557	7662	9186	10158	11150	14128
2 (d)	Pensions	2861	3295	4925	4784	5006	5556	6940
2 (e)	Non - SPI Revenue Expenditure	6181	6783	7975	10007	10686	14183	16546
2(e)(i)	Subsidies (Food, Housing, Transport and Industry)	150	267	219	299	210	242	278
2 (e) (ii)	Power Subsidy	0	0	0	0	0	0	0
2 (e) (iii)	Maintenance and repair (Roads, Buildings and Irrigation)	401	369	633	693	525	3400	4650
2 (e) (iv)	Devolution to LSGs	1565	1911	2273	2430	2668	2935	3302
2 (e) (v)	Administrative Expenditure	1023	1210	1473	1674	2007	2067	2500
2 (e) (vi)	Other Revenue Expenditure	3042	3026	3376	4911	5276	5540	5817
3.	Revenue Surplus/ Deficit	-3129	-2638	-3785	-3729	-3008	0	-1000
4.	Capital Expenditure	817	903	1475	1692	1710	5700	6064
5.	Net Loan disbursements	236	283	848	894	963	1600	1700
6.	Fiscal Deficit /Surplus	-4182	-3822	-6101	-6315	-5681	-7300	-8764
7.	Primary Fiscal Deficit/ Surplus	-383	368	-1771	-1500	-369	-1563	-2568
8.	End of the period Debt	45929	49875	55410	61557	67180	73560	81284
9.	Debt Service	3799	4190	4330	4815	5312	5737	6196
10.	Salary + Pension + Interest	12243	14042	16917	18785	20476	22443	27264
11.	Explicit Power subsidy	0	0	0	0	0	0	0
12.	Consolidated Capital Expenditure	1053	1186	2323	2586	2673	7300	7764
13.	Debt Stock	45929	49875	55410	61557	67180	73560	81284
14.	Government Guarantees	11935	9496	8317	9000	10000	10500	10500
15.	Interest/ Revenue (%)	24.8	23.0	20.5	19.2	18.9	15.7	14.5
16.	Debt/ Revenue (%)	300.3	274.2	262.5	245.6	238.6	200.8	189.9
17.	(Salary + Pension + Interest)/ Revenue (%)	80.0	77.2	80.1	75.0	72.7	61.3	63.7
18.	(Salary + Pension + Interest)/ GSDP (%)	9.8	9.9	10.4	10.3	10.1	10.0	10.9
19.	(Salary + Pension)/ GSDP (%)	6.8	6.9	7.7	7.7	7.5	7.4	8.4
20.	Revenue Deficit/ Revenue Receipt (%)	-20.5	-14.5	-17.9	-14.9	-10.7	0.0	-2.3
21.	RD/GSDP (%)	-2.5	-1.9	-2.3	-2.0	-1.5	0.00	-0.40
22.	FD/GSDP (%)	-3.4	-2.7	-3.8	-3.5	-2.8	-3.25	-3.50
23.	Debt stock / GSDP (%)	36.9	35.0	34.1	33.7	33.2	32.8	32.5
24.	GSDP (in crore)	124389	142470	162415	182392	202400	224600	250400
25.	Nominal GSDP Growth Rate (%)	16.19	14.54	14.00	12.30	11.00	11.00	11.50
26.	Average Interest rate (Interest/ mid-yr Debt) (%)	8.7	8.8	8.2	8.2	8.3	8.2	8.0
27.	Domar Gap	7.54	5.79	5.78	4.07	2.75	2.80	3.50

Appendix 1.4
Part A-Abstract of receipts and disbursements for the year 2009-10
(Reference: Paragraph 1.2; Page 1)

(` in crore)

Receipts				Disbursements					
2008-09			2009-10	2008-09		Non-Plan	Plan	Total	2009-10
	Section – A: Revenue								
24512.18	1.Revenue Receipts		26109.40	28223.86	1. Revenue Expenditure	26953.32	4179.05		31132.37
15990.18	Own Tax Revenue	17625.02		12667.37	General Services	13564.69	370.83	13935.52	
1559.29	Non-Tax Revenue	1852.22		9362.84	Social Services	8119.17	2347.98	10467.15	
4275.52	State's share of Union Taxes and Duties	4398.78		5403.33	Education, Sports, Art and Culture	5486.05	493.71	5979.76	
588.54	Non-plan Grants	645.45		1527.78	Health and Family Welfare	1375.92	277.01	1652.93	
1376.03	Grants for State Plan Schemes	975.32		857.16	Water Supply, Sanitation, Housing and Urban Development	223.18	532.85	756.03	
722.62	Grants for Central Plan and Centrally Sponsored Plan Schemes	612.61		24.09	Information and Broadcasting	11.25	17.95	29.20	
				506.14	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	170.48	569.38	739.86	
				200.82	Labour and Labour Welfare	242.59	56.18	298.77	
				818.34	Social Welfare and Nutrition	573.71	400.90	974.61	
				25.18	Others	35.99	-	35.99	
				3928.53	Economic Services:	2780.48	1460.24	4240.72	
				1487.51	Agriculture and allied activities	1223.39	539.19	1762.58	
				304.37	Rural Development	161.17	252.05	413.22	
				14.10	Special Areas Programmes		23.52	23.52	
				345.25	Irrigation and Flood control	264.87	26.99	291.86	
				84.45	Energy	2.50	66.65	69.15	
				218.68	Industry and Minerals	72.99	193.43	266.42	
				1162.51	Transport	937.98	105.07	1043.05	
				49.44	Science, Technology and Environment	22.27	46.99	69.26	
				262.22	General Economic Services	95.31	206.35	301.66	
				2265.12	Grants-in-aid and Contributions	2488.98		2488.98	
3711.68	II. Revenue Deficit carried over to Section B		5022.97		Revenue Surplus carried over to Section B				
28223.86	Total - Section A		31132.37	28223.86	Total - Section A				31132.37

Appendix 1.4 Part A – Contd.

(` in crore)

Receipts				Disbursements					
2008-09			2009-10	2008-09		Non-Plan	Plan	Total	2009-10
	<u>Section B: Others</u>								
973.79	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		2629.55	Nil	III. Opening Overdraft from Reserve Bank of India			Nil	
9.11	IV. Miscellaneous Capital Receipts		48.96	1695.60	IV. Capital Outlay	157.23	1902.16		2059.39
				52.67	General Services:	9.87	56.73	66.60	
				290.51	Social Services:	0.01	363.62	363.63	
				31.07	Education, Sports, Art and Culture	0.01	49.48	49.49	
				44.74	Health and Family Welfare	--	62.65	62.65	
				180.10	Water Supply, Sanitation, Housing and Urban Development		207.94	207.94	
				31.29	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		37.87	37.87	
				2.28	Social Welfare and Nutrition		3.84	3.84	
				1.03	Other Social Services		1.84	1.84	
				1352.42	Economic Services:	147.35	1481.81	1629.16	
				95.63	Agriculture and allied activities	31.77	126.17	157.94	
				254.08	Irrigation and Flood Control	1.14	253.23	254.37	
				236.14	Industry and Minerals	65.00	138.25	203.25	
				736.48	Transport	42.70	949.76	992.46	
				27.84	General Economic Services	6.74	9.20	15.94	
				2.25	Science, Technology and Environment		0.20	0.20	
				--	Rural Development		5.00	5.00	

Appendix 1.4 Part A – Concl'd.

(` in crore)

Receipts				Disbursements			
2008-09			2009-10	2008-09			2009-10
35.64	V. Recoveries of Loans and Advances		38.47 ⁴⁷	983.69	V. Loans and Advances Disbursed		876.68
..	From Power Projects	0.44		5.71	For Power Projects	0.50	
18.52	From Government Servants	15.03		5.03	To Government Servants	54.44	
17.12	From Others	23.00		972.95	To Others	821.74	
	VI. Revenue Surplus brought down			3711.68	VI. Revenue Deficit brought down		5022.97
6921.40	VII. Public Debt Receipts		6615.52	1650.34	VII. Repayment of Public Debt		1765.06
6153.36	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	6053.18		1358.29	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	1499.38	
...	Net transactions under Ways and Means Advances excluding overdraft	Nil		...	Net transactions under Ways and Means Advances excluding overdraft	Nil	
768.04	Loans and Advances from Central Government	562.34		292.05	Repayment of Loans and Advances to Central Government	265.68	
...	VIII. Appropriation from the Consolidated Fund			..	VIII. Appropriation to Contingency Fund		
80.00	IX. Amount transferred to Contingency Fund		5.84	5.84	IX. Expenditure from Contingency Fund		26.27
56284.56	X. Public Account Receipts		61652.53	53627.80	X. Public Account Disbursements		57949.47
13218.04	Small Savings, Provident Funds, etc.	12923.06		10628.99	Small Savings, Provident Funds, etc.	10,073.77	
886.08	Reserve Funds	797.23		888.69	Reserve Funds	807.79	
4184.51	Deposits and Advances	5010.84		4052.60	Deposits and Advances	4573.97	
30669.88	Suspense and Miscellaneous	35651.84		30754.92	Suspense and Miscellaneous	35281.70	
7326.05	Remittances	7269.56		7302.60	Remittances	7212.24	
NIL	XI.- Closing Overdraft from Reserve Bank of India			2629.55	XI. Cash Balance at end		3291.03
				28.97	Cash in Treasuries	22.98	
				(-) 4.85	Local Remittances	(-) 6.46	
				14.02	Deposits with Reserve Bank	41.88	
				1.68	Departmental cash balance including Permanent Advance	2.21	
				2589.73	Cash Balance Investment	3230.42	
64304.50	Total – Section B		70990.87	64304.50	Total – Section B		70990.87

⁴⁷ Including Loans & Advances written off ` 0.78 crore

Appendix 1.4
Part –B-Summarised financial position of the Government of Kerala
as on 31 March 2010
(Reference: Paragraphs 1.2; Page 1 and 1.8.1; Page 26)

(` in crore)

As on 31 March 2009	Liabilities		As on 31 March 2010
38814.23	Internal Debt		43368.03
21262.62	Market Loans bearing interest	25972.99	
0.17	Market Loans not bearing interest	0.11	
3266.83	Loans from Life Insurance Corporation of India	3138.22	
344.11	Loans from General Insurance Corporation of India	363.15	
825.65	Loans from National Bank for Agriculture and Rural Development	1064.74	
206.38	Loans from National Co-operative Development Corporation	186.58	
1028.48	Loans from other institutions	902.49	
11879.99	Special securities issued to National Small Savings Fund of the Central Government	11739.75	
..	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	-	
..	Overdrafts from Reserve Bank of India	-	
6008.62	Loans and Advances from Central Government		6305.28
1.16	Pre 1984-85 Loans	1.16	
35.32	Non-Plan Loans	32.95	
5910.72	Loans for State Plan Schemes	6214.86	
5.73	Loans for Central Plan Schemes	4.67	
55.69	Loans for Centrally Sponsored Plan Schemes	51.64	
94.16	Contingency Fund		73.73
18446.83	Small Savings, Provident Funds, etc.		21296.12
2519.65	Deposits		2956.55
1066.16	Reserve Funds		1394.56
695.65⁴⁸	Suspense and Miscellaneous		1065.80
67645.30	Total		76460.07

⁴⁸ Difference of ` 0.01 crore with previous years figures was due to rounding and to agree with Statement I of Finance Accounts 2009-10.

Appendix 1.4 – Part B Concl'd.

(` in crore)

As on 31 March 2009	Assets		As on 31 March 2010
15638.39⁴⁹	Gross Capital Outlay on Fixed Assets -		17680.33
3190.40	Investments in shares of Companies, Corporations, etc.	3360.06 ⁵⁰	
12447.99	Other Capital Outlay	14320.27	
6910.33⁴⁹	Loans and Advances -		7748.53
2661.59	Loans for Power Projects	2661.65	
4206.40	Other Development Loans	5005.25	
42.34	Loans to Government servants and Miscellaneous loans	81.63	
758.26	Reserve Fund Investments		1097.23
0.25	Advances		0.28
..	Suspense and Miscellaneous Balances		
391.25	Remittance Balances		333.93
16.65	Adjustment on account of retirement/disinvestment		34.11⁵¹
2629.55	Cash -		3291.03
24.12	Cash in Treasuries and Local Remittances	16.52	
14.02	Deposits with Reserve Bank	41.88	
1.44	Departmental Cash Balance	1.95	
0.24 ⁵²	Permanent Advances	0.26	
2589.73	Cash Balance Investments	3230.42	
41300.62⁵³	Deficit on Government Account -		46274.63
37598.04	Accumulated deficit at the beginning of the year	41300.62	
3711.68	Add: (i) Revenue Deficit of the current year	5022.97	
0.01	(ii) Miscellaneous Government account		
9.11	Less: Miscellaneous Capital Receipts	48.96	
67645.30	Total		76460.07

Explanatory Notes

The abridged accounts in Appendix 1.4 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 ` 5.26 crore (net credit) between the figures reflected in the accounts ` 41.88 crore and that intimated by the Reserve Bank of India ` 36.62 crore. Out of the difference, an amount ` 2.08 crore (net debit) has been cleared and the balance of ` 7.34 crore (net credit) is under investigation.

⁴⁹ Balances as on 31 March 2009 differ from those shown in the previous year's account due to *pro forma* adjustments which were explained in footnote (n) of Statement 5 and footnote (d) of Statement 7 of Finance Accounts 2009-10.

⁵⁰ Figures adopted as per Statement 5 of Finance Accounts 2009-10. However, the figures exhibited in Statement 14 differs by ` 37.30 crore owing to exclusion of investment in development of infrastructure facilities in Kannur Airport (` 18.10 crore) and expenditure for equity participation in Smart City Project (` 19.20 crore) vide footnote (DD) of Statement 14.

⁵¹ Represents the adjustments consequent on reducing the capital outlay due to retirement of capital vide footnote (m) of Statement 17 and footnotes (ww), (xx), (yy), (zz), (AA), (BB) & (CC) of Statement 14. Difference of ` 0.01 crore was due to rounding.

⁵² Difference of ` 0.01 crore with previous year's figure was to agree with Statement 1 of the new format of Finance Accounts adopted from 2009-10.

⁵³ Difference of ` 0.02 crore with previous year's figure was to agree with Statement 1 of the new format of Finance Accounts adopted from 2009-10.

Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraphs 1.4; Page 5 and Paragraph 1.8.2; Page 27)

(' in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part A. Receipts					
1. Revenue Receipts	15295	18187	21107	24512	26109
(i) Tax Revenue	9779 (64)	11942 (66)	13669 (65)	15990 (65)	17625 (67)
Taxes on Agricultural Income	6 (⁵⁴)	10 (⁵⁴)	22 (⁵⁴)	12 (⁵⁴)	28 (⁵⁴)
Taxes on Sales, Trade, etc.	7038 (72)	8563 (72)	9372 (69)	11377 (71)	12771 (72)
State Excise	841 (9)	953 (8)	1169 (9)	1398 (9)	1515 (9)
Taxes on Vehicles	629 (6)	708 (6)	853 (6)	937 (6)	1131 (6)
Stamps and Registration fees	1101 (12)	1520 (13)	2028 (15)	2003 (13)	1896 (11)
Land Revenue	44 (⁵⁴)	47 (⁵⁴)	47 (⁵⁴)	48 (⁵⁴)	54 (⁵⁴)
Other Taxes	120 (01)	141 (01)	178 (01)	215 (01)	230 (01)
(ii) Non Tax Revenue	937 (6)	938 (5)	1210 (6)	1559 (6)	1852 (07)
(iii) State's share in Union taxes and duties	2518 (17)	3212 (18)	4052 (19)	4276 (18)	4399 (17)
(iv) Grants in aid from Government of India	2061 (13)	2095 (11)	2176 (10)	2687 (11)	2233 (9)
2. Miscellaneous Capital Receipts	--	2	8	9	49
3. Recovery of Loans and Advances	52	66	45	36	38
4. Total revenue and Non debt capital receipts (1+2+3)	15347	18255	21160	24557	26196
5. Public Debt Receipts	5823	5336	5644	6921	6616
Internal Debt (excluding Ways & Means Advances and Overdraft)	5220	5131	5227	6153	6053
Net transactions under Ways and Means Advances excluding Overdraft	--	...	...	...	...
Loans and advances from Government of India	603	205	417	768	563
6. Total receipts in the Consolidated Fund (4+5)	21170	23591	26804	31478	32812
7. Contingency Fund Receipts	15	2	...	80	6
8. Public Account receipts	37779	41868	48316	56285	61653
9. Total receipts of State (6+7+8)	58964	65461	75120	87843	94471
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	18424 (94)	20825 (94)	24892 (91)	28224 (91)	31132 (91)
Plan	3223 (17)	2309 (11)	2277 (9)	3212 (11)	4179 (13)
Non Plan	15201 (83)	18516 (89)	22615 (91)	25012 (89)	26953 (87)
General Services (incl. Interest payment)	8756 (48)	9723 (47)	12184 (49)	12667 (45)	13935 (45)
Social Services	5896 (32)	6478 (31)	7790 (31)	9363 (33)	10467 (34)
Economic Services	3772 (20)	2712 (13)	2819 (11)	3929 (14)	4241 (13)
Grants-in-aid and Contributions	--	1912 (9)	2099 (9)	2265 (8)	2489 (8)
11. Capital Expenditure	817 (4)	903 (4)	1475 (6)	1696 (6)	2059 (6)
Plan	817 (100)	886 (98)	1452 (98)	1671 (99)	1902 (92)
Non Plan	--	17 (2)	23 (2)	25 (1)	157 (8)
General Services	70 (9)	40 (4)	57 (4)	53 (3)	67 (3)
Social Services	133 (16)	116 (13)	135 (9)	291 (17)	363 (18)
Economic Services	614 (75)	747 (83)	1283 (87)	1352 (80)	1629 (79)
12. Disbursement of Loans and Advances	287 (2)	349 (2)	893 (3)	984 (3)	877 (3)
13. Total (10+11+12)	19528	22077	27260	30904	34068

⁵⁴ Less than one per cent.

	(' in crore)				
	2005-06	2006-07	2007-08	2008-09	2009-10
Part B. Expenditure/Disbursement					
14. Repayment of Public Debt	1822	1083	1433	1650	1765
Internal Debt (excluding Ways and Means Advances and Overdrafts)	990	832	1177	1358	1499
Net transactions under Ways and Means Advances excluding Overdrafts	235	...	...	...	...
Loans and Advances from Government of India	597	251	256	292	266
15. Appropriation to Contingency Fund	--	...	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	21350	23160	28693	32554	35833
17. Contingency Fund disbursements	2	...	80	6	26
18. Public Account disbursements	37302	41477	46413	53628	57949
19. Total disbursement by the State (16+17+18)	58654	64637	75186	86188	93808
Part C. Deficits					
20. Revenue Deficit (1-10)	(-) 3129	(-) 2638	(-) 3785	(-) 3712	(-) 5023
21. Fiscal Deficit (4-13)	(-) 4181	(-) 3822	(-) 6100	(-) 6347	(-) 7872
22. Primary Deficit (-)/Surplus (+) (21+23)	(-) 382	(+) 368	(-) 1770	(-) 1687	(-) 2580
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	3799	4190	4330	4660	5292
24. Financial Assistance to local bodies, etc.	5539	6237	6245	7591	8616
25. Ways & Means Advances/Overdrafts availed (days)	243	226	214	90	18
Ways and Means Advances availed (days)	182	165	167	90	18
Overdraft availed (days)	61	61	47	nil	nil
26. Interest on WMA/Overdraft	12	12	13	5	0.54
27. Gross State Domestic Product (GSDP) at current prices ⁵⁵	1,25,588	1,45,009	1,65,722	1,89,841	2,14,580
28. Outstanding Fiscal Liabilities (year end)	47832	52161	58108	66,097	74223
29. Outstanding guarantees including interest (year end)	11935	9405	8317	7,603	7,495
30. Maximum amount guaranteed (year end) (Principal only)	13752	12647	14871	11,386	10,226
31. Number of incomplete projects/works	100	136	140	121	187
32. Capital blocked in incomplete projects/works ⁵⁶	1366	1544	1628	1653	973

⁵⁵ GSDP figures communicated by Director of Economics and Statistics of Government of Kerala. The figures for 2007-08 are provisional and that for 2008-09 are Quick Estimates. The figures for 2009-10 are adopted from the Budget documents 2010-11.

⁵⁶ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

(` in crore)

	2005-06	2006-07	2007-08	2008-09	2009-10
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	7.8	8.2	8.2	8.4	8.2
Own non-tax revenue/GSDP	0.7	0.6	0.7	0.8	0.9
Central Transfers/GSDP	3.6	3.7	3.8	3.7	3.1
II Expenditure Management					
Total Expenditure/GSDP	15.5	15.2	16.4	16.3	15.9
Total Expenditure/Revenue Receipts	128	121	129	126	130
Revenue Expenditure/Total Expenditure	94.3	94.3	91.3	91.3	91.4
Revenue Expenditure on Social Services/Total Expenditure	30.2	29.3	28.6	30.3	30.7
Revenue Expenditure on Economic Services/Total Expenditure	19.3	12.3	10.3	12.7	12.4
Capital Expenditure/Total Expenditure	4.2	4.1	5.4	5.5	6.0
Capital Expenditure on Social and Economic Services/Total Expenditure.	3.8	3.9	5.2	5.3	5.8
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 2.5	(-) 1.8	(-) 2.3	(-) 2.0	(-) 2.3
Fiscal deficit/GSDP	(-) 3.3	(-) 2.6	(-) 3.7	(-) 3.3	(-) 3.7
Primary Deficit (surplus) /GSDP	(-) 0.3	0.3	(-) 1.1	(-) 0.9	(-) 1.2
Revenue Deficit/Fiscal Deficit	74.8	69.0	62.0	58.5	63.8
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	38.1	40.0	35.1	34.8	34.6
Fiscal Liabilities/RR	312.7	286.8	275.3	269.7	284.3
Primary deficit vis-à-vis quantum spread	2065	3764	1568	2439	1055
Debt Redemption (Principal +Interest)/ Total Debt Receipts (in <i>per cent</i>)	96.2	99.1	91.7	86.8	88.8
V Other Fiscal Health Indicators					
Return on Investment	0.8	1.3	1.2	1.1	0.8
Balance from Current Revenue (` in crore)	(-) 575	(-) 1332	(-) 2713	(-) 2254	(-) 2155
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 1.6
Gross collection in respect of major taxes and duties vis-à-vis budget estimates and the expenditure incurred on their collection
(Reference: Paragraph 1.4.1, Page 9)

(` 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 of expenditure to gross collection
1.	Tax on sales, trade etc.	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	0.88
		2009-10	12733.94	12770.89	126.01	0.99	Not available
2.	Stamps (non-judicial) and registration fees	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	2.77
		2009-10	2630.30	1812.89	100.70	5.55	Not available
3.	State excise	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	3.66
		2009-10	1440.52	1514.81	83.31	5.50	Not available
4.	Taxes on vehicles	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	2.93
		2009-10	958.63	1131.10	33.96	3.00	Not available

Appendix 1.7
Summarised financial statement of Departmentally managed
Commercial/Quasi-commercial Undertakings
(Reference: Paragraph 1.7.4; Page 25)

(` 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 (Mean)
1	2	3	4	5	6	7	8	9	10 (8+9)	11
1.	State Water Transport	2006-07	13398.96	661.67	67.46	452.91	(-) 1379.39	121.72	(-) 1257.67	Nil
2.	Kerala State Insurance Department	2006-07	71069.61	14.72	1.11	8797.89	982.23	Nil	982.23	1.38
3.	Text Book Office	2003-04	1752.57	No fixed assets	..	2472.61	(-) 561.10	135.61	(-) 425.49	Nil

Source : *pro forma* accounts of the respective undertakings.

Appendix 2.1

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

(Reference: Paragraph 2.3.1; Page 36)

(` in crore)

Sl. No	Grant No. and Name	Total Grant/ Appropriation	Savings	Percentage of savings
Revenue Voted				
1	XI District Administration and Miscellaneous	875.63	380.47	43.44
2	XXI Housing	159.53	104.13	65.27
3	XXII Urban development	877.13	531.22	60.56
4	XXIV Labour and Labour Welfare	382.81	80.80	21.11
Capital Voted				
5	XVII Education, Sports, Art and Culture	87.38	37.71	43.16
6	XX Water Supply and Sanitation	1069.03	545.73	51.05
7	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	60.31	22.31	36.99
8	XXIX Agriculture	101.40	64.96	64.07
9	XXXVIII Irrigation	355.32	120.06	33.79
10	XXXIX Power	11.75	11.25	95.74
11	XLII Tourism	75.61	60.02	79.38
Capital Charged				
12	XV Public Works	22.38	21.38	95.53
13	XXXVIII Irrigation	47.48	46.31	97.53
14	Public Debt Repayment	12147.78	9742.10	80.20
Total		16273.54	11768.45	

Appendix 2.2
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 39)

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess (In `)	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.
1995-96	2 Grants	Revenue - XIV Revenue - XXVI	1,31,86,314 21,12,10,533	Discussed by PAC. Draft Report containing recommendation for regularisation awaited. Final/Revised copies of notes not received. Not yet discussed by PAC.
1996-97	1 Appropriation	Capital - XXV	32,791	Final/Revised copies of notes not received. Not yet discussed by PAC.
1997-98	1 Grant	Capital - 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 - XXVIII	19,35,59,472 9,72,09,059	Final/Revised copies of notes not received. Not yet discussed by PAC.
2002-03	1 Grant	Capital - XXVIII	18,22,48,978	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
	1 Appropriation	Revenue - I	59,86,857	Discussed by PAC. Draft Report containing recommendation for regularisation awaited.
2003-04	3 Grants	Revenue - XI	4,11,22,987	Initial Notes not received. Not yet discussed by PAC.
		Revenue - XLIII Revenue - XVII	2,64,00,000 1,21,86,09,617	Final/Revised copies of notes not received. Not yet discussed by PAC
	1 Appropriation	Revenue - I	1,21,89,740	Discussed by PAC
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	Final/Revised copies of notes not received. Not yet discussed by PAC.
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 Revenue - XLII	5,88,05,425 1,27,72,873	Discussed by PAC. Draft Report containing recommendation for regularisation awaited Initial Notes not received. Not yet discussed by PAC
	1 Appropriation	Revenue - I	25,755	Discussed by PAC. Draft Report containing recommendation for regularisation awaited
2007-08	1 Grant 1 Appropriation	Revenue - XVI Capital - XXVIII	1,54,78,10,307 1,932	Discussed by PAC. Draft Report containing recommendation for regularisation awaited
2008-09	7 Grants	Revenue - I	42,06,436	Initial notes not received. Not yet discussed by PAC
		Revenue - VII	3,54,86,464	
		Revenue - IX	24,22,867	
		Revenue - XII	28,37,441	
		Revenue - XV	99,22,90,290	
		Capital - XII	19,86,814	
	Capital - XIX	3,77,031		
1 Appropriation	Capital - XXXVIII	6,62,216		
Total			5,30,12,97,315	

Appendix 2.3
Cases where supplementary provision (` 50 lakh or more in each case)
proved unnecessary

(Reference: Paragraph 2.3.6, Page 40)

(` in crore)

Sl. No.	Number and name of Grant	Original provision	Actual expenditure	Savings out of original provision	Supplementary provision
Revenue (Voted)					
1.	VIII Excise	84.76	83.34	1.42	2.35
2.	XII Police	1037.65	1009.01	28.64	10.45
3.	XVI Pensions and Miscellaneous	5483.31	5351.56	131.75	131.46
4.	XVII Education, Sports, Art and Culture	6346.05	6120.51	225.54	216.91
5.	XXI Housing	142.19	55.40	86.79	17.35
6.	XXII Urban development	876.28	345.91	530.37	0.85
7.	XXXVIII Irrigation	206.52	174.51	32.01	10.65
8.	XXXIX Power	11.87	7.06	4.81	0.59
Revenue (Charged)					
9.	Debt charges	5588.02	5569.18	18.84	1.50
Capital (Voted)					
10.	XX Water supply and sanitation	937.00	523.30	413.70	132.03
11.	XXVII Co-operation	53.14	48.68	4.46	3.20
12.	XXIX Agriculture	98.40	36.44	61.96	3.00
13.	XXX Food	36.81	32.20	4.61	1.37
14.	XXXI Animal Husbandry	6.20	4.49	1.71	1.27
15.	XXXIX Power	11.25	0.50	10.75	0.50
16.	XLII Tourism	69.04	15.58	53.46	6.56
Capital (Charged)					
17.	XXXVIII Irrigation	45.43	1.18	44.25	2.05
	Total	21033.92	19378.85	1655.07	542.09

Appendix 2.4
Cases of excessive supplementary grants/appropriations
(Reference: Paragraph 2.3.6, Page 41)

(` in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original	Supplementary	Total	Expenditure	Savings	Surrender of funds	Net savings/ excess(+)
Revenue (Voted)								
1.	II Heads of States, Ministers and Headquarters Staff	214.89	24.14	239.03	223.52	15.51	13.12	2.39
2.	IV Elections	36.43	24.17	60.60	58.25	2.35	2.55	(+)0.20
3.	VI Land Revenue	208.15	11.59	219.74	208.72	11.02	25.15	(+)14.13
4.	X Treasury and Accounts	91.50	13.31	104.81	96.94	7.87	7.35	0.52
5.	XI District Administration and Miscellaneous	461.77	413.86	875.63	495.16	380.47	223.73	156.74
6.	XIII Jails	47.78	12.41	60.19	56.04	4.15	2.89	1.26
7.	XIV Stationery and Printing and Other Administrative Services	171.56	9.01	180.57	173.47	7.10	9.03	(+)1.93
8.	XV Public Works	1082.78	308.91	1391.69	1266.76	124.93	71.61	53.32
9.	XVIII Medical and Public Health	1433.82	69.64	1503.46	1457.43	46.03	54.87	(+)8.84
10.	XX Water Supply and Sanitation	224.15	150.38	374.53	357.97	16.56	8.06	8.5
11.	XXIV Labour and labour welfare	289.44	93.38	382.82	302.02	80.80	83.31	(+)2.51
12.	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	719.22	81.21	800.43	754.23	46.20	47.82	(+)1.62
13.	XXVI Relief on account of natural calamities	207.82	51.02	258.84	232.78	26.06	26.01	0.05
14.	XXVII Co-operation	122.02	35.80	157.82	151.33	6.49	5.94	0.55
15.	XXIX Agriculture	779.06	196.56	975.62	905.10	70.52	80.75	(+)10.23
16.	XXXV Panchayat	102.62	22.50	125.12	115.26	9.86	5.20	4.66
17.	XXXVI Community Development	270.56	44.46	315.02	293.95	21.07	25.58	(+)4.51
18.	XXXVII Industries	264.48	19.41	283.89	269.49	14.40	14.47	(+)0.07
19.	XLV Miscellaneous Loans and Advances	8.04	50.00	58.04	54.44	3.60	3.13	0.47
20.	XLVI Social security and welfare	778.86	163.76	942.62	884.08	58.54	5.36	53.18
Capital (Voted)								
21.	XV Public Works	540.73	657.85	1198.58	1058.67	139.91	25.66	114.25
22.	XVII Education, Sports, Art and Culture	46.10	41.28	87.38	49.67	37.71	38.37	(+) 0.66
23.	XVIII Medical and Public Health	44.52	28.85	73.37	62.65	10.72	4.52	6.20
24.	XXI Housing	15.71	2.47	18.18	15.77	2.41	0	2.41
25.	XXXVII Industries	221.68	115.49	337.17	325.11	12.06	4.28	7.78
26.	XXXVIII Irrigation	227.35	127.97	355.32	235.26	120.06	130.11	(+)10.05
27.	XLI Transport	170.56	63.00	233.56	222.85	10.71	10.06	0.65
	Total	8781.60	2832.43	11614.03	10326.92	1287.11	928.93	

Appendix 2.5

Statement of various grants where supplementary provision proved insufficient by more than one crore in each case

(Reference: Paragraph 2.3.6, Page 41)

(` in crore)

Sl. No.	Number and name of grant	Original provision	Supplementary provision	Total	Expenditure	Excess
Revenue (Voted)						
1.	V Agricultural Income Tax and Sales Tax	108.89	22.11	131.00	136.81	5.81
2.	VII Stamps and Registration	81.71	17.04	98.75	104.30	5.55
3.	XXVIII Miscellaneous Economic Services	52.89	0.14	53.03	54.33	1.30
4.	XXXI Animal Husbandry	207.87	3.27	211.14	213.82	2.68
5.	XXXIV Forest	208.09	4.37	212.46	215.68	3.22
Revenue (Charged)						
6.	XVI Pensions and Miscellaneous	9.78	3.00	12.78	15.49	2.71
	Total	669.23	49.93	719.16	740.43	21.27

Appendix 2.6
Excess/Unnecessary/Insufficient reappropriation of funds
(Reference: Paragraph 2.3.7; Page 41)

(' in lakh)

Sl. No.	Grant number and Description	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)
1.	II Heads of States, Ministers and Head quarters staff	2052-00-090-99	(-) 20.81	430.08
2.		2251-00-090-99	0.14	204.98
3.		3451-00-101-54	(-) 200.00	500.00
4.	V Agricultural Income Tax and Sales Tax	2040-00-101-97	38.07	538.03
5.	VI Land Revenue	2029-00-101-99	(-) 183.54	995.75
6.		2029-00-102-95	(-) 670.22	215.72
7.	VIII Excise	2039-00-001-98	(-) 40.11	(-) 333.34
8.	Debt Charges	2049-01-123-00	(-) 4324.00	2128.15
9.		2049-03-104-99	41.34	(-) 2377.77
10.		2049-04-101-99	(-) 4881.60	221.98
11.	X Treasury Accounts	2054-00-097-99	(-) 31.31	(-) 248.94
12.	XI District Administration and miscellaneous	2053-00-800-94	(-) 223.15	(-) 16030.00
13.	XII Police	2055-00-001-99	(-) 701.72	201.45
14.		2055-00-101-99	(-) 272.43	715.64
15.		2055-00-104-99	(-) 6572.07	1051.10
16.		2055-00-100-99	2267.93	1373.72
17.	XV Public Works	3054-03-103-99	(-) 43.00	(-) 710.78
18.		3054-03-337-99	221.60	(-) 985.51
19.		3054-04-105-99	(-) 7.65	(-) 1082.68
20.		5054-03-337-98	135.68	(-) 769.66
21.		5054-04-101-97	49.00	(-) 597.83
22.		5054-04-337-98	125.00	(-) 2662.21
23.		5054-05-337-99	213.21	(-) 436.00
24.	XVI Pensions and Miscellaneous	2071-01-101-99	27500.00	22601.50
25.		2071-01-102-99	(-) 39403.48	(-) 19515.38
26.		2071-01-104-99	(-) 18595.62	(-) 10463.98
27.		2071-01-105-99	7937.98	(-) 540.78
28.		2071-01-109-99	6802.00	2776.26
29.		2071-01-111-99	1259.71	(-) 537.73
30.		2071-01-115-99	(-) 6512.66	(-) 3664.80
31.		2071-01-800-97	535.09	(-) 264.43
32.		2071-00-800-54	(-) 7.56	327.13
33.	XVII Education, Sports, Art and Culture	2202-01-101-99	(-) 118.08	1566.30
34.		2202-01-101-98	(-) 34.20	(-) 3187.06
35.		2202-01-102-99	(-) 136.50	5102.73
36.		2202-01-192-50	(-) 306.17	(-) 419.13
37.		2202-02-001-99	(-) 25.43	277.78
38.		2202-02-001-98	(-) 35.88	217.37
39.		2202-02-107-93	(-) 239.49	(-) 280.00
40.		2202-02-109-99	(-) 122.50	(-) 8141.54
41.		2202-02-109-93	(-) 2.80	(-) 405.50
42.		2202-02-109-86	(-) 25.51	(-) 12840.48
43.		2202-02-109-82	1105.12	1301.78
44.		2202-02-110-99	(-) 93.77	(-) 10462.43
45.		2202-02-800-87	(-) 14.46	(-) 1466.47
46.		2202-03-104-99	(-) 6110.73	(-) 2232.60
47.		2203-00-105-99	(-) 403.78	668.19
48.		2203-00-112-81	(-) 33.10	219.01
49.	4202-02-105-99	(-) 187.30	291.34	

Sl. No.	Grant number and Description	Head of Account	Reappropriation	Final Excess (+)/ Saving (-)	
50.	XVIII Medical and Public Health	2210-01-102-99	6.85	248.52	
51.		2210-01-110-98	(-) 451.41	587.91	
52.		2210-01-110-97	23.01	(-) 648.54	
53.		2210-01-110-96	320.45	(-) 586.29	
54.		2210-01-110-90	(-) 2.69	(-) 206.26	
55.		2210-02-101-97	(-) 13.13	341.52	
56.		2210-02-102-99	(-) 172.33	(-) 396.90	
57.		2210-03-103-99	(-) 389.89	3573.21	
58.		2210-05-105-97	27.29	(-) 448.09	
59.		2210-05-105-96	(-) 78.26	(-) 471.81	
60.		2210-05-105-94	(-) 44.63	(-) 304.27	
61.		2210-05-105-75	(-) 53.02	(-) 224.08	
62.		2210-06-003-97	(-) 32.34	1256.09	
63.		2210-06-101-98	(-) 20.79	212.35	
64.		2210-06-101-97	(-) 38.93	(-) 212.03	
65.		2210-06-101-91	(-) 11.44	(-) 1336.15	
66.		2210-06-101-79	(-) 0.67	(-) 285.72	
67.		XIX Family Welfare	2211-00-001-98	(-) 1.66	(-) 220.41
68.			2211-00-101-98	(-) 4.03	327.38
69.			2211-00-101-96	(-) 3.06	(-) 382.79
70.	XX Water Supply and Sanitation	6215-01-190-98	(-) 58500.00	926.52	
71.	XXII Urban Development	2217-01-800-99	(-) 526.92	(-) 244.53	
72.		2217-05-001-65	255.29	(-) 286.31	
73.	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	2225-01-197-50	(-) 63.80	(-) 215.64	
74.		2225-02-197-50	(-) 482.38	445.33	
75.		4225-02-277-83	132.99	(-) 212.99	
76.	XXIX Agriculture	2401-00-001-96	(-) 143.41	1130.35	
77.	XXXI Animal Husbandry	2403-00-101-98	(-) 54.14	684.46	
78.		2403-00-101-97	(-) 94.97	243.28	
79.		2403-03-102-99	(-) 26.09	(-) 303.84	
80.	XXXIV Forest	2406-01-001-95	394.96	236.52	
81.	XXXV Panchayat	2515-00-800-81	(-) 53.79	(-) 446.01	
82.	XXXVIII Irrigation	4711-02-103-93	(-) 1235.57	(-) 1973.78	
83.	XLII Tourism	3452-80-001-95	(-) 25.05	(-) 216.86	
84.	XLVI Social Security and Welfare	2235-02-102-98	289.33	224.11	
85.		2235-60-192-50	(-) 394.24	260.09	
86.		2235-60-198-50	3787.75	(-) 1151.50	
87.		2235-60-200-76	(-) 4926.03	(-) 2882.44	

Appendix 2.7
Results of review of substantial surrenders made during the year
(Reference: Paragraph 2.3.9; Page 41)

(` in crore)

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount of surrender	Percentage of surrender	Remarks
1.	VI Land Revenue	National Land Records Modernisation Programme (2506-00-800-96)	6	100	Due to non-receipt of administrative approval for the scheme from Government of India.
2.	Debt charges	Interest on Ways and Means Advances (2049-04-106)	10	100	Due to non-availing of Ways and Means Advances from Government of India.
3.		Interest on over draft account with RBI (2049-01-115-97)	2	100	Due to non-availing of over draft during the year from Reserve Bank of India
4.	XVII Education, Sports, Art and Culture	Noon meal for high school students (2202-02-112-99)	10	100	Due to non-implementation of the programme
5.		Scheme for small Hydro Generation (RIDF) (2810-00-800-91)	5	100	Delay in implementation of the scheme 'Small Hydro Power Project' during the year due to low progress in obtaining willingness for relinquishment/acquisition of land from land owners.
6.		Curriculum restructuring of HSE (ACA) (2202-02-800-66)	1	100	Reasons not intimated.
7.		New Engineering Colleges started during previous plans (RIDF) (4202-02-105-96)	8	100	Reasons not intimated.
8.		Development of all Government polytechnics (RIDF) (4202-02-104-96)	7	100	Reasons not intimated.
9.		Construction of building for Directorate of Higher Secondary Education and Vocational Higher Secondary Education Department (4202-01-202-96)	3	100	Reasons not intimated.
10.		Construction of building for ITI, Wynad (4202-02-800-90)	3	100	Reasons not intimated.
11.		New Engineering Colleges started during previous plan (4202-02-105-98)	2.25	100	Reasons not intimated.
12.		Construction of buildings for colleges and hostels (RIDF) (4202-01-203-96)	2	100	Reasons not intimated.
13.		XVIII Medical and Public Health	Completion of ongoing construction works (Major/Minor) GH/WCA/Other Hospitals under DHS – NABARD (4210-01-110-75)	1	100	Reasons not intimated.
14.	Development of Mental Health Care – NABARD (4210-01-110-77)		1	100	Reasons not intimated.
15.	Opening of new Homoeo Dispensaries (NABARD) (4210-02-110-88)		1	100	Reasons not intimated.
16.	Development of facilities in Panchakarma Hospitals (4210-01-110-82)		1	100	Reasons not intimated.
17.	Strengthening of Ayurveda Rural		1	100	Reasons not intimated.

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount of surrender	Percentage of surrender	Remarks
		Dispensaries (4210-02-110-90)			
18.		Ayurveda College, Kannur (4210-03-101-90)	1	100	Reasons not intimated.
19.		Dental College – Land Acquisition and Buildings (4210-03-105-88)	1	100	Reasons not intimated.
20.		Homoeo Medical College Hospital, Thiruvananthapuram (4210-03-102-96)	1	100	Reasons not intimated.
21.		Homoeo Medical College Hospital, Kozhikode (4210-03-102-95)	1	100	Reasons not intimated.
22.		Ayurveda College, Tripunithura (4210-03-101-91)	1	100	Reasons not intimated.
23.	XXIV Labour and Labour Welfare	Starting of new ITI in Wyanad district (2230-03-101-78)	3	100	Reasons not intimated.
24.	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	Upgradation and Reconditioning of Solar Home lighting systems in remote SC hamlets installed by ANERT and various other agencies (2225-01-800-27)	5	100	Non-receipt of viable projects from ANERT
25.		Construction of girls hostels (Post matric) – Babu Jagjivan Ram Chhatrawas Yojana (4225-01-277-91)	3	100	Reasons not intimated.
26.	XXVI Relief on account of natural calamities	Assistance to farmers for purchase of agricultural inputs (2245-02-114-99)	5	100	Reasons not intimated.
27.		Gratuitous Relief - Food and Clothing (2245-01-101-98)	1	100	Reasons not intimated.
28.	XXVII Co-operation	RIDF Assisted Investments (4425-200-99)	5	100	Reasons not intimated.
29.	XXIX Agriculture	Repairs to Class II Minor Irrigation Works – NABARD Assisted Scheme (2702-01-800-89)	18	100	This was due to re-classification of expenditure under 2702-03-101-98 to adopt correct classification.
30.		Repairs to damages caused to Minor Irrigation structures (District Plan) (2702-01-800-95)	2.07	100	This was due to re-classification of expenditure under 2702-03-101-98 to adopt correct classification.
31.		Repairs of Class II Minor Irrigation works which got damaged due to Natural calamities – Other Programme (District Plan) (2702-01-800-97)	1	100	This was due to re-classification of expenditure under 2702-03-101-98 to adopt correct classification.
32.		Periyar Project (2705-101-86)	1	100	Due to winding up of Periyar Valley Project on 16 January 2009
33.		Modernisation of Lift Irrigation Scheme (4702-101-90)	7	100	Reasons not intimated.
34.		Malabar Irrigation Package (MIRPA) – Special package for Ernakulam – Revamping of existing Lift Irrigation Schemes (4702-101-88)	6	100	Reasons not intimated.

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount of surrender	Percentage of surrender	Remarks
35.		Integrated Kuttanad Development Project. RIDF IX – NABARD Assisted project Implemented by the KLCD (4402-800-91)	5	100	Reasons not intimated.
36.	XXXIII Fisheries	Integrated Coastal Area development project under RIDF (4405-800-81)	5	100	Due to non-approval of project by NABARD
37.	XXXVII Industries	Integrated Handloom Development Scheme (2851-103-47)	5.50	100	Due to lack of sufficient number of applications.
38.		Group approach for Development of Handloom (CSS) (2851-103-46)	2.35	100	Due to lack of sufficient number of applications.
39.		Mahila Coir Yojana (75 per cent CSS) (2851-106-82)	1	100	Due to non-receipt of Central assistance for the scheme
40.		Strengthening of Handloom Organisation (Hantex and Hanveev) (50 per cent CSS) (4851-195-64)	8.20	100	Reasons not intimated.
41.	XXXVIII Irrigation	Malabar Irrigation Package (MIRPA) Construction and Repairs of Regulator, Check Dam, etc. (4711-01-103-93)	30	100	Due to non-finalisation of tender formalities
42.		Malabar Irrigation Package (MIRPA) Modernisation and Revamping of Kuttiyadi Irrigation Project (4711-01-103-92)	20	100	Due to non-finalisation of tender formalities
43.		Payment of compensation to land acquisition cases relating to Major Irrigation Projects (4700-80-800-92)	45	100	Due to non-payment of compensation in land acquisition cases in respect of major irrigation works.
44.	Public debt repayment	Ways and Means Advances (6004-06)	350	100	Non-availing of Ways and Means Advances from Government of India.

Appendix 2.8
Surrender (` 50 lakh or more in each case) in excess of actual savings
(Reference: Paragraph 2.3.10; Page 41)

(` in crore)					
Sl. No.	Number and name of the grant/appropriation	Total grant/appropriation	Saving	Amount surrendered	Amount surrendered in excess
Revenue (Voted)					
1.	I State Legislature	33.49	0.90	1.05	0.15
2.	IV Elections	60.61	2.35	2.55	0.20
3.	VI Land Revenue	219.74	11.02	25.15	14.13
4.	XII Police	1048.11	39.09	73.38	34.29
5.	XIV Stationery and Printing and Other Administrative Services	180.57	7.10	9.03	1.93
6.	XXIII Information and Publicity	29.54	0.31	0.83	0.52
7.	XXIV Labour and Labour Welfare	382.82	80.80	83.31	2.51
8.	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	800.43	46.20	47.82	1.62
9.	XXIX Agriculture	975.62	70.52	80.75	10.23
10.	XXXII Dairy	41.66	0.49	1.30	0.81
11.	XXXVI Community Development	315.02	21.07	25.58	4.51
12.	XXXVII Industries	283.89	14.40	14.47	0.07
13.	XXXVIII Irrigation	217.17	42.66	43.63	0.97
14.	XLI Transport	31.38	6.51	6.90	0.39
Revenue (Charged)					
15.	II Heads of States, Ministers and Headquarters Staff	57.05	6.68	6.74	0.06
16.	Debt charges	5589.52	20.35	92.99	72.64
17.	XX Water supply and sanitation	1069.03	545.73	555.00	9.27
Capital (Voted)					
18.	XVII Education, Sports, Art and Culture	87.38	37.71	38.37	0.66
19.	XXX Food	38.18	5.99	6.44	0.45
20.	XXXVIII Irrigation	355.32	120.06	130.11	10.05
Capital (Charged)					
21.	Public Debt Repayment	12147.78	9742.10	9743.96	1.86
Total		23964.31	10822.04	10989.36	167.32

Appendix 2.9
Statement of surrenders (` 10 lakh or more) under various grants which
proved injudicious
(Reference: Paragraph 2.3.11; Page 42)

(` in crore)

Sl. No.	Number and name of grant/ appropriation	Total grant	Actual expenditure	Excess	Amount surrendered
Revenue (Voted)					
1.	III Administration of Justice	203.48	203.59	0.11	1.44
2.	V Agricultural Income Tax and Sales Tax	131.00	136.81	5.81	0.11
3.	VII Stamps and Registration	98.75	104.30	5.55	2.06
4.	XXVIII Miscellaneous Economic Services	53.03	54.33	1.30	0.37
5.	XXXI Animal Husbandry	211.14	213.82	2.68	2.24
6.	XXXIV Forest	212.46	215.68	3.22	4.63
Revenue (Charged)					
7.	XVI Pensions and Miscellaneous	12.78	15.49	2.71	0.21
	Total	922.64	944.02	21.38	11.06

Appendix 2.10

Statement of grants/appropriations in which savings occurred but no part of which had been surrendered

(Reference: Paragraph 2.3.12, Page 42)

(` in crore)

Sl. No.	Number and name of grant/ appropriation	Saving
Revenue (Voted)		
1.	XXXIX – Power	5.41
2.	XLIII – Compensation and Assignments	0.42
Capital (Voted)		
3.	XXI- Housing	2.41
4.	XXXIX – Power	11.25
Capital (Charged)		
5.	XVII – Education, Sports, Arts and Culture	3.05
Total		22.54

Appendix 2.11
Details of saving of ` one crore and above not surrendered
(Reference: Paragraph 2.3.12, Page 42)

(` in crore)

Sl. No.	Number and name of grants/ appropriation	Saving (` 1 crore and above)	Surrender	Saving which remained to be surrendered
Revenue (Voted)				
1.	II Heads of States, Ministers and Headquarters Staff	15.51	13.12	2.39
2.	VIII Excise	3.77	1.32	2.45
3.	XIII Jails	4.15	2.89	1.26
4.	XV Public Works	124.93	71.61	53.32
5.	XVI Pensions and Miscellaneous	263.21	164.57	98.64
6.	XVII Education, Sports, Art and Culture	442.45	110.74	331.71
7.	XIX Family Welfare	4.59	1.09	3.50
8.	XX Water Supply and Sanitation	16.56	8.06	8.50
9.	XXI Housing	104.13	0.58	103.55
10.	XXII Urban development	531.22	524.92	6.30
11.	XXXV Panchayat	9.86	5.20	4.66
12.	XLVI Social Security and Welfare	58.54	5.36	53.18
Capital (Voted)				
13.	XV Public Works	139.92	25.67	114.25
14.	XVIII Medical and Public Health	10.72	4.52	6.20
15.	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	22.31	16.07	6.24
16.	XXIX Agriculture	64.96	44.88	20.08
17.	XXXVII Industries	12.06	4.28	7.78
18.	XLII Tourism	60.02	14.61	45.41
Capital (Charged)				
19.	XXXVIII Irrigation	46.31	45.01	1.30
Total		1935.22	1064.50	870.72

Appendix 2.12
Cases of surrender of funds in excess of ` 10 crore on 30 and 31 March 2010
(Reference: Paragraph 2.3.12, Page 42)

(` in crore)

Sl. No.	Grant No.	Major head	Amount of surrender	Percentage of total provision
1.	II	3451 Secretariat Economic Services	11.79	9.38
2.	VI	2029 Land Revenue	15.50	7.82
3.	XI	2053 District Administration	221.14	29.55
4.	XII	2055 Police	72.86	6.95
5.	XV	3054 Roads and Bridges	67.35	5.33
6.	XV	5054 Capital outlay on Roads and Bridges	20.86	2.10
7.	XVI	2071 Pensions and Other Retirement Benefits	162.24	3.24
8.	XVII	2202 General Education	86.66	1.46
9.	XVII	2204 Sports and Youth Services	14.07	8.87
10.	XVII	4202 Capital Outlay on Education, Sports, Art and Culture	38.37	45.01
11.	XVIII	2210 Medical and Public Health	55.07	3.66
12.	XX	6215 Loans for Water Supply and Sanitation	555.00	61.67
13.	XXII	2217 Urban Development	524.92	59.85
14.	XXIV	2230 Labour and Employment	83.31	21.74
15.	XXV	2225 Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	46.81	5.91
16.	XXV	4225 Capital outlay on Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	16.05	26.68
17.	XXVI	2245 Relief on account of Natural Calamities	26.01	7.17
18.	XXIX	2401 Crop Husbandry	22.55	4.07
19.	XXIX	2551 Hill Areas	14.30	38.64
20.	XXIX	2702 Minor Irrigation	34.38	18.54
21.	XXIX	4702 Capital outlay on Minor Irrigation	37.96	66.97
22.	XXXIII	4405 Capital outlay on Fisheries	14.78	19.53
23.	XXXVI	2515 Other Rural Development Programmes	22.77	6.83
24.	XXXVII	2851 Village and Small Industries	13.24	5.93
25.	XXXVIII	2700 Major Irrigation	21.80	18.84
26.	XXXVIII	2701 Medium Irrigation	20.62	20.21
27.	XXXVIII	4700 Capital outlay on Major Irrigation	86.57	66.05
28.	XXXVIII	4701 Capital outlay on Medium Irrigation	18.44	27.62
29.	XXXVIII	4711 Capital outlay on Flood Control Projects	70.11	34.21
30.	XLII	5452 Capital Outlay on Tourism	14.61	19.32
31.		2049 Interest payments	92.99	1.75
32.		6003 Internal Debt of the State Government	938.12	8.14
33.		6004 Loans and Advances from the Central Government	36.28	5.78
Total			3477.53	

Appendix 2.13
Rush of Expenditure towards the end of the year
(Reference: Paragraph 2.3.13, Page 42)

(` in crore)

Sl. No.	Grant No	MJH	SMJH	MIH	SBH	Total Expenditure	Expenditure incurred during January-March 2010	Expenditure incurred during March 2010	Percentage of total expenditure incurred during	
									January-March 2010	March 2010
1.	XV	5054	80	190	99	40.00	40.00	40.00	100	100
2.	XVII	2204	00	104	18	20.00	20.00	20.00	100	100
3.	XVII	2204	00	104	15	55.00	55.00	55.00	100	100
4.	XXIX	2401	00	800	34	10.19	10.19	10.01	100	98
5.	XXVII	2425	00	108	40	16.80	16.80	16.80	100	100
6.	XXIV	2230	01	800	98	10.65	10.65	10.65	100	100
7.	XXXVIII	4701	18	800	87	38.22	38.22	30.34	100	79
8.	XXXVII	4859	02	800	93	20.00	20.00	10.00	100	50
9.	XXXVII	4859	02	190	94	10.00	10.00	10.00	100	100
10.	XXXVII	2851	00	106	30	13.41	13.41	13.24	100	99
11.	XXXVII	2851	00	103	42	11.00	11.00	11.00	100	100
12.	XXXVI	2515	00	800	48	36.50	36.50	36.50	100	100
13.	XXXVI	2501	06	197	47	31.59	31.59	31.59	100	100
14.	XLI	5075	60	800	85	12.50	12.50	12.50	100	100
15.	XXIV	2230	01	103	36	10.00	10.00	10.00	100	100
16.	XXII	2217	05	800	89	76.34	76.34	76.34	100	100
17.	XXII	2217	03	191	74	37.27	37.27	37.27	100	100
18.	XXI	2216	80	103	99	17.70	17.70	17.00	100	96
19.	XX	2215	01	800	84	10.00	10.00	10.00	100	100
20.	XX	2215	01	800	73	25.00	25.00	25.00	100	100
21.	XXXIII	4405	00	800	80	26.59	26.54	23.12	100	87
22.	XXIX	2551	01	101	08	21.22	21.09	18.82	99	89
23.	XXVII	4425	00	108	42	24.73	24.55	24.28	99	98
24.	XXV	2225	01	800	26	79.99	78.99	59.10	99	74

Sl. No.	Grant No	MJH	SMJH	MIH	SBH	Total Expenditure	Expenditure incurred during January-March 2010	Expenditure incurred during March 2010	Percentage of total expenditure incurred during	
									January-March 2010	March 2010
25.	XVII	2202	01	192	50	17.23	16.13	15.48	94	90
26.	XVI	2075	00	103	98	222.54	208.01	203.89	93	92
27.	XV	3054	04	105	99	96.10	89.07	74.17	93	77
28.	XV	4059	01	051	91	11.14	10.23	10.23	92	92
29.	XV	3054	03	103	99	46.46	41.46	27.39	89	59
30.	XXXVII	4859	02	800	97	47.67	42.28	24.35	89	51
31.	XII	2055	00	115	99	21.80	19.30	16.06	89	74
32.	XLI	5075	60	800	89	76.18	66.15	54.27	87	71
33.	XLVI	2235	60	200	76	28.92	24.72	16.77	85	58
34.	XVII	2202	01	196	50	34.21	29.02	25.10	85	73
35.	XXV	2225	01	800	57	78.30	64.13	57.63	82	74
36.	II	3451	00	101	53	39.21	31.71	31.71	81	81
37.	XXVII	2425	00	108	80	20.00	15.00	15.00	75	75
38.	XVII	2202	02	109	82	49.07	34.82	29.69	71	60
39.	XLVI	2235	02	102	69	80.79	56.38	43.61	70	54
40.	XXXVI	2501	06	197	48	29.07	19.97	19.74	69	68
41.	XXII	2217	05	800	83	26.14	17.69	17.69	68	68
42.	XXVI	2245	01	102	99	18.25	12.09	10.28	66	56
43.	XX	2215	01	190	99	268.16	176.14	142.39	66	53
44.	XXXVIII	4711	02	103	93	92.23	58.90	48.30	64	52
45.	XXV	2225	01	197	50	35.94	22.89	22.20	64	62
46.	XXII	2217	80	800	91	150.00	82.66	82.66	55	55
47.	XLVI	2235	60	198	50	319.51	168.58	164.23	53	51

MJH- Major Head; SMJH – Sub-Major Head; MH – Minor Head; SBH – Sub head

Appendix 2.14
Status of Detailed Contingent bills against Abstract Contingent (AC)
bills up to 2009-10
(Reference: Paragraph 2.4.1, Page 44)

(In `)

Sl. No.	Name of Drawing and Disbursing Officer	Number of AC bills	Amount
1.	Project officer, Integrated Tribal Development Project, Kannur	1	5,00,000
2.	Project officer, Integrated Tribal Development Project, Nilambur	1	5,00,000
3.	Project officer, Integrated Tribal Development Project, Wayanad	1	2,00,000
4.	Superintendent, Central Prison, Kannur	5	21,00,000
5.	Superintendent, Sub Jail, Alathur	1	15,000
6.	Tribal Development Officer, Palakkad	1	9,573
7.	Principal Agricultural Officer, Palakkad	2	1,59,08,100
8.	Assistant Soil Chemist, Soil Testing lab, Pattambi	1	1,45,000
9.	Project Officer, Regional Artificial Insemination Centre, Mannarkad	1	24,500
10.	Veterinary Surgeon, Veterinary Hospital, Ambalapuzha	1	5,000
11.	Principal Agricultural Officer, Thrissur	1	10,00,000
12.	Assistant Director, Livestock Management Training Centre, Malampuzha	1	50,000
	Total	17	2,04,57,173

Appendix 2.15
Non-mustering of pensioners
(Reference: Paragraph 2.7.3; Page 48)

Sl. No.	Name of Treasury	Number of cases
1.	Sub Treasury, Chavakkad	5
2.	Sub Treasury, Thalappilly	5
3.	Sub Treasury, Karimannoor	3
4.	Additional Sub Treasury, Thrissur	6
5.	District Treasury, Thrissur	6
6.	Sub Treasury, Devikulam	3
7.	Sub Treasury, Karuvarakundu	2
8.	Sub Treasury, Kaduthuruthy	3
9.	Sub Treasury, Perinthalmanna	4
10.	Sub Treasury, Uzhavoor	3
11.	Sub Treasury, Ponnani	6
12.	Sub Treasury, Piravom	4
13.	Sub Treasury, Kunnathunadu	4
14.	Sub Treasury, Kolencherry	4
15.	District Treasury, Malappuram	2
16.	Sub Treasury, North Parur	3
17.	Sub Treasury, Angamaly	3
18.	Sub Treasury, Aluva	4
19.	Sub Treasury, Payyannur	4
20.	Sub Treasury, Mattancherry	3
21.	Pension Payment Sub Treasury, Ernakulam	11
22.	Sub Treasury, Pazhayangadi	4
23.	Sub Treasury, Kannur	5
24.	Sub Treasury, Peravur	4
25.	Rural District Treasury, Mattannur	5
26.	Sub Treasury, Chattachal	3
27.	Sub Treasury, Moncombu	3
28.	Sub Treasury, Manjeshwar	4
29.	Pension Payment Sub Treasury, Alleppey	4
30.	Sub Treasury, Mallappally	3
31.	Sub Treasury, Medical College, Thiruvananthapuram	6
32.	Pension Payment Sub Treasury, Neyyattinkara	6
33.	Sub Treasury, Kilimanoor	5
34.	Sub Treasury, Kazhakuttom	7

Sl. No.	Name of Treasury	Number of cases
35.	Sub Treasury, Vithura	2
36.	Sub Treasury, Secretariat	4
37.	Additional Sub Treasury, Trivandrum	3
38.	Sub Treasury, Vythiri	4
39.	Principal Sub Treasury, Trivandrum	7
40.	Sub Treasury, Dwaraka	3
41.	District Treasury, Trivandrum	4
42.	Sub Treasury, Mananthavady	5
43.	Pension Payment Sub Treasury, Kollam	7
44.	Sub Treasury, Palluruthy	6
45.	Rural District Treasury, Irinjalakuda	4
46.	Sub Treasury, Changannur	9
47.	Sub Treasury, Mavelikara	3
48.	Sub Treasury, Kayamkulam	5
49.	Sub Treasury, Kollengode	4
50.	Sub Treasury, Pathanapuram	5
51.	Sub Treasury, Chadayamangalam	3
52.	Sub Treasury, Ottappalam	4
53.	Sub Treasury, Pattambi	5
54.	Sub Treasury, Koottanad	4
55.	District Treasury, Kottayam	3
56.	Sub Treasury, Sreekrishnapuram	5
57.	Sub Treasury, Mannarkad	10
58.	Sub Treasury, Gandhi Nagar	3
59.	Sub Treasury, Changanacherry	2
60.	Rural District Treasury, Thamarassery	5
61.	Sub Treasury, Vadakara	5
62.	Sub Treasury, Thottilpalam	4
63.	District Treasury, Pathanamthitta	5
64.	Sub Treasury, Konni	5
65.	Sub Treasury, Pandalam	6
66.	Sub Treasury, Kumbanad	2
67.	Sub Treasury, Kozhencherry	5
68.	Sub Treasury, Koyilandy	4
69.	Sub Treasury, Thiruvalla	6
	Total	308

Appendix 2.16
Details of deposits made by Civil Departments outstanding
as of March 2010
(Reference: Paragraph 2.8.2; Page 49)

(` in crore)

Sl. No.	Name of division	Amount
1.	Buildings division, Thiruvananthapuram	22.92
2.	Special Buildings Division, Thiruvananthapuram	9.97
3.	Roads Division, Kollam	1.53
4.	Buildings division, Kollam	5.69
5.	Buildings division, Alappuzha	4.26
6.	Roads division, Kottayam	0.10
7.	Buildings division, Kottayam	5.11
8.	Roads division, Ernakulam	3.00
9.	Buildings division, Ernakulam	5.73
10.	Buildings division, Kozhikode	8.18
11.	Harbour Engineering Division, Kannur	5.31
	Total	71.80

Appendix 3.1
Statement showing names of bodies and authorities, the accounts of which had not
been received as of March 2010
(Reference: Paragraph 3.1; Page 51)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received (` in lakh)
Cultural Affairs			
1.	Kerala State Chalachithra Academy, Thiruvananthapuram	2008-09	347.75
Industries			
2.	Kerala Coir Workers Welfare Fund Board, Alappuzha	2006-07	*
		2007-08	*
		2008-09	*
Tourism			
3.	Thenmala Eco Tourism Promotion Society, Thiruvananthapuram	2008-09	*
4.	Kerala Institute of Tourism and Travel studies, Thiruvananthapuram	2008-09	88.19
General Education			
5.	C.H. Mohammed Koya Memorial State Institute for Mentally Handicapped, Thiruvananthapuram	2008-09	70.22
Higher Education			
6.	Kerala Agricultural University, Thrissur	2008-09	9762.00
7.	Cochin University of Science & Technology, Kochi	2008-09	2129.84
8.	Calicut University, Calicut	2008-09	4685.00
Total number of Annual Accounts:10			

* Details not received from the institutions.

Appendix 3.2
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.2; Page 51)

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 2012-13	2006-07	2004-05	2003-04	18.12.2008	19.1.2010	30 months 19 days
2.	Command Area Development Authority, Thrissur	Up to 2011-12	2008-09	2008-09	2005-06	11.3.2008	11.1.2010	6 months 11 days
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Up to 2011-12	2008-09	2008-09	2002-03 and 2003-04	25.11.2008	13.10.2009	3 months 13 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	Up to 2011-12	2005-06	2005-06		Information not received	29.5.2008	22 months 29 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2007-08	2006-07	2004-05	11.3.2008	14.7.2010	24 months 14 days
6.	Kerala State Human Right Commission, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2009-10	2008-09	2007-08	09.09.2009	30.8.2010	2 months
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2007-08	01.07.2009	5.11.2009	4 months 5 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2007-08	2007-08	2006-07	26.2.2008	6.1.2009	6 months 6 days
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	5 months 26 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2005-06	23.7.2007	4.6.2009	Nil
11.	District Legal Services Authority, Alappuzha	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2005-06	26.2.2008	26.08.2009	One month 26 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2006-07	26.2.2008	04.12.2009	5 months 4 days
13.	District Legal Services Authority, Idukki	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2006-07	24.6.2008	4.8.2010	One month 4 days

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 enacted by Parliament	2008-09	2008-09	2006-07	25.11.2008	11.3.2010	8 months 11 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2007-08	23.6.2009	13.10.2009	3 months 13 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards Act enacted by Parliament	2009-10	2008-09	2007-08	23.7.2009	14.07.2010	14 days
17.	District Legal Services Authority, Malappuram	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2007-08	23.7.2009	1.6.2010	Nil
18.	District Legal Services Authority, Kozhikode	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2007-08	23.7.2009	08.07.2010	8 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards Act enacted by Parliament	2007-08	2007-08	2006-07	24.6.2008	25.08.2009	13 months 25 days
20.	District Legal Services Authority, Kannur	1998-99 onwards Act enacted by Parliament	2008-09	2007-08	2006-07	23.06.2009	9.7.2010	12 months 9 days
21.	District Legal Services Authority, Kasargod	1998-99 onwards Act enacted by Parliament	2009-10	2008-09	2006-07	17.02.2009	3.8.2010	1 month 3 days
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2008-09	2008-09	2007-08	1.7.2009	5.11.2009	4 months 5 days
23.	Kerala Water Authority	Up to 2013-14	2006-07	2005-06	2005-06	30.03.2010	8.12.2009	29 months 8 days

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 52)

Sl. No.	Name of the undertaking	Accounts finalised up to	Investment as per the last accounts finalised (` in crore)	Reasons for delay in preparation of accounts
1.	State Water Transport Department	2006-07	140.55	Lack of qualified professionals for preparation of accounts.
2.	Kerala State Insurance Department	2006-07	720.35	Not received (June 2010)
3.	Text Book Office	2003-04	21.26	Government decided (December 2008) to dispense with the preparation of <i>pro forma</i> accounts for the period from 1975-76 to 1986-87. Decision on preparation of <i>pro forma</i> accounts for the period from 1987-88 to 2003-04 is pending with the Government (June 2010).

Note: Besides, *pro forma* accounts were due in respect of rubber plantation activities of Open Prison, Nettukaltheri (for 2008-09 and 2009-10) and Feed Compounding Unit, Chengannur (from 2005-06 to 2009-10). Even though the Intensive Poultry Development Block, Muvattupuzha was non-functional since November 1998, the *pro forma* accounts were due for the period 1993-94 to 1996-97 and 2003-04 to 2009-10.

Appendix 3.4
Department-wise/duration-wise break-up of cases of
misappropriation, defalcation, etc.
(Reference: Paragraph 3.4; Page 52)

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 (3.13)	1 (0.09)	2 (88.13)	...	...	8 (100.37)
2.	Animal Husbandry	1 (0.35)	2 (3.68)	2 (0.02)	...	...	...	5 (4.05)
3.	Cultural Affairs - Archives	...	...	...	...	...	1 (0.2)	1 (0.2)
4.	Co-operation	...	...	1 (11.30)	...	...	...	1 (11.30)
5.	Finance-National Savings	...	...	...	...	1 (0.45)	...	1 (0.45)
6.	Finance – Treasuries	4 (67.95)	4 (29.27)	4 (39.31)	2 (50.14)	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	...	8 (32.76)	...	1 (0.36)	1 (0.85)	...	10 (33.97)
9.	General Education	4 (12.00)	5 (0.65)	4 (2.27)	2 (0.16)	1 (1.10)	2 (3.65)	18 (19.83)
10.	Health and Family Welfare – Indian Systems of Medicine	...	...	1 (1.84)	...	...	...	1 (1.84)
11.	Health and Family Welfare – Health Services	8 (26.83)	3 (151.16)	1 (4.03)	2 (1.64)	3 (2.23)	...	17 (185.89)
12.	Health and Family Welfare - Medical Education	1 (1.16)	2 (17.97)	...	...	...	...	3 (19.13)
13.	Higher Education – Collegiate Education	...	2 (0.93)	...	1 (0.02)	...	...	3 (0.95)
14.	Higher Education - Technical Education	1 (7.44)	...	...	...	...	...	1 (7.44)
15.	Home Department – Police	1 (3.93)	...	...	2 (0.52)	...	...	3 (4.45)
16.	Industries	...	...	2 (0.47)	...	...	...	2 (0.47)
17.	Local Self Government	1 (4.11)	4 (6.51)	2 (2.62)	...	...	...	7 (13.24)
18.	Public Works Department	...	3 (10.18)	...	...	...	...	3 (10.18)
19.	Revenue – Land Revenue	...	...	...	1 (0.03)	...	...	1 (0.03)
20.	Revenue – Survey and Land Records	...	...	...	...	...	1 (5.60)	1 (5.60)
21.	Scheduled Castes and Scheduled Tribes Development	...	...	...	...	2 (0.65)	...	2 (0.65)
22.	Social Welfare	2 (9.25)	...	...	...	...	...	2 (9.25)
23.	Taxes – Lotteries	...	...	1 (3.43)	...	...	...	1 (3.43)
24.	Taxes - Commercial Taxes	...	1 (3.58)	...	...	...	...	1 (3.58)
25.	Motor Vehicles	...	1 (10.20)	...	...	...	...	1 (10.20)
26.	Water Resources	13 (135.64)	4 (10.66)	...	...	...	...	17 (146.30)
	Total	38 (277.68)	43 (283.06)	20 (66.70)	13 (141.00)	10 (6.82)	6 (10.11)	130 (785.37)

(Figures in brackets indicate ' 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 52)

Name of Department	Theft		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount (` in lakh)	Number of cases	Amount (` in lakh)	Number of cases	Amount (` in lakh)
Agriculture			8	100.37	8	100.37
Animal Husbandry	3	0.05	2	4.00	5	4.05
Cultural Affairs -Archives			1	0.2	1	0.2
Co-operation			1	11.30	1	11.30
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	9	18.78	18	19.83
Health and Family Welfare – Indian Systems of Medicine			1	1.84	1	1.84
Health and Family Welfare – Health Services	2	2.16	15	183.73	17	185.89
Health and Family Welfare - Medical Education			3	19.13	3	19.13
Higher Education – Collegiate Education	2	0.22	1	0.73	3	0.95
Higher Education - Technical Education			1	7.44	1	7.44
Home Department – Police			3	4.45	3	4.45
Industries			2	0.47	2	0.47
Local Self Government			7	13.24	7	13.24
Public Works Department			3	10.18	3	10.18
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			2	0.65	2	0.65
Social Welfare---	1	0.32	1	8.93	2	9.25
Taxes – Lotteries			1	3.43	1	3.43
Taxes - Commercial Taxes	1	3.58			1	3.58
Motor Vehicles			1	10.20	1	10.20
Water Resources	1	0.55	16	145.75	17	146.30
Total	19	7.93	111	777.44	130	785.37