

Appendix 1.1
State Profile
(Reference: Page 1)

A. General Data

Sl. No.	Particulars		Figures
1	Area		38863 sq km
2	Population		
	a.	As per 2001 Census	3.18 crore
	b.	As per 2011 Census	3.34 crore
3	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per Sq.Km)	819 persons per sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per Sq.Km)	859 persons per Sq. km.
4	³² Population Below Poverty Line (BPL) (All India Average = 27.5 per cent)		15 per cent
5	a.	Literacy (as per 2001 Census) (All India Average = 64.8 per cent)	90.92 per cent
	b.	Literacy (as per 2011 Census) (All India Average = 74.0 per cent)	93.91 per cent
6	Infant mortality ³³ (per 1000 live births) (All India Average = 50 per 1000 live births)		12
7	Life Expectancy at birth ³⁴ (All India Average =63.5 years)		74 years
8	Gini Coefficient ³⁵		
	a.	Rural (All India = 0.30)	0.34
	b.	Urban (All India = 0.37)	0.40
9	Gross State Domestic Product (GSDP) 2010-2011 at current prices		₹ 2,65,322 crore
	Per capita GSDP CAGR (2001-02 to 2010-11)	Kerala	12.50 per cent
		General Category States	11.32 per cent
10	GSDP CAGR (2001-02 to 2010-11)	Kerala	14.57 per cent
		General Category States	14.68 per cent
11	Population Growth (2001 to 2011)	Kerala	4.86 per cent
		General Category States	17.56 per cent

B. Financial Data

CAGR	Particulars	2001-02 to 2009-10		2001-02 to 2010-11
		General Category States	Kerala	Kerala
		(In per cent)		
a.	of Revenue Receipts	15.20	14.15	14.63
b.	of Own Tax Revenue	14.53	14.60	15.52
c.	of Non Tax Revenue	13.87	16.57	15.11
d.	of Total Expenditure	13.53	13.49	13.51
e.	of Capital Expenditure	22.61	17.72	22.06
f.	of Revenue Expenditure on Education	12.73	11.68	11.98
g.	of Revenue Expenditure on Health	11.97	10.77	11.63
h.	of Salary and Wages	11.45	11.43	11.58
i.	of Pension	14.09	12.47	13.53

³² Source of General Data: BPL (Planning Commission and NSSO data, 61 Round)

³³ Infant mortality rate (SRS Bulletin January 2011), Financial data is based on Finance Accounts of the State Government.

³⁴ Life Expectancy of birth (Office of the Registrar General of India, Ministry of Home Affairs) Economic Review 2010-11

³⁵ Gini Coefficient (Unofficial estimates of Planning Commission and NSSO data, 61 Round 2004-05 MRP)

Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

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:

	2006-07	2007-08	2008-09	2009-10	2010-11
GSDP ³⁶ (₹ in crore)	1,53,785	1,75,141	2,01,020	2,30,316	2,65,322
Growth rate of GSDP	12.4	13.9	14.8	14.6	15.2

Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2008-09 are provisional and that for 2009-10 are Quick Estimates. The figures for 2010-11 are adopted from the budget documents for 2011-12.

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 / $[(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] * 100$
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 / $[(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] * 100$
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

³⁶ Base year 2004-05

Appendix 1.3

Part B – The Kerala Fiscal Responsibility Act

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.

The Thirteenth Finance Commission has prescribed a fiscal consolidation map which required the State to eliminate revenue deficit by 2014-15 and to achieve fiscal deficit of 3 per cent of GSDP by 2013-14. The State was also required to amend their Fiscal Responsibility Act to conform to the above fiscal reform path. Accordingly, the State Government passed the Kerala Fiscal Responsibility (Amendment) Act, 2011 (Act 17 of 2011) on 8 November 2011. According to the Act, the Government is committed to

- reduce the revenue deficit to 'nil' within a period of four years commencing on the 1 April 2011 and ending with the 31 March 2015 by reducing the revenue deficit in the years 2011-12, 2012-13, 2013-14 and 2014-15 in the order of 1.4 per cent, 0.9 per cent, 0.5 per cent and zero per cent, respectively, of the gross state domestic product,
- build up surplus amount of revenue and utilise such amount for discharging liabilities in excess of assets;
- reduce the fiscal deficit to 3 per cent of the estimated gross state domestic product within a period of three years commencing on the 1 April, 2011 and ending with the 31 March, 2014 by maintaining the fiscal deficit at a level not exceeding 3.5 per cent of the gross state domestic product in the years 2011-12 and 2012-13 and reducing it to 3 per cent in 2013-14;
- reduce the State's total debt liabilities to 29.8 per cent of the estimated gross domestic product within a period of four years commencing on the 1 April, 2011 and ending with the 31 March, 2015 by reducing the total debt liability in the years of 2011-12, 2012-13, 2013-14 and 2014-15 to the order of 32.3 per cent, 31.7 per cent, 30.7 per cent and 29.8 per cent respectively of the gross state domestic product.

Outcome indicators given in the Medium Term Fiscal Plan for 2010-11 to 2012-13 are given in the following table.

**Outcome indicators set out in the Medium Term Fiscal Plan for the years
2010-11 to 2012-13**

(₹ in crore)

Sl. No.	Item	2007-08 Accounts	2008-09 Accounts	2009-10 Revised Estimates	2010-11 Budget Estimates	Forward estimates	
						2011-12	2012-13
1.	Revenue Receipts	21107	24512.18	26526.49	31180.82	37106.97	42470.17
1 (a)	State's Own Tax Revenue	13669	15990.18	17403.48	20884.23	25061.08	28820.24
1 (b)	Non Tax Revenue	1210	1559.29	1780.32	2314.31	2430.03	2551.53
1 (c)	Resources from Centre	6228	6962.71	7342.69	7982.28	9615.87	11098.41
2.	Revenue Expenditure	24892	28223.85	30608.12	34810.37	43035.10	45212.28
2(a)	Non-interest Revenue Expenditure	20562	23564.16	25406.56	29023.89	36544.67	37918.36
2 (b)	Interest	4330	4659.69	5201.56	5786.48	6490.43	7293.92
2 (c)	Salaries	7693.66	9063.81	10145.65	11332.37	14012.89	13995.37
2 (d)	Pensions	4925	4686.43	4628.3	5426.84	8111.32	7954.47
2 (e)	Non - SPI Revenue Expenditure	7943.34	9813.92	10632.61	12264.68	14420.46	15968.52
2(e)(i)	Subsidies (Food, Housing, Transport and Industry)	219	328.6	488.74	248.90	286.24	314.86
2 (e) (ii)	Power Subsidy	0	0	0	0	0	0
2 (e) (iii)	Maintenance and repair (Roads, Buildings and Irrigation)	633	857.9	484.74	469.6	1068	1114.67
2 (e) (iv)	Devolution to LSGs	2273	2439.17	2670.05	2889.43	3322.84	3821.27
2 (e) (v)	Administrative Expenditure	1473	1620.3	1782.33	1960.56	2156.62	2372.28
2 (e) (vi)	Other Revenue Expenditure	3376	4567.95	5206.75	6696.19	7365.81	8102.39
3.	Revenue Surplus/ Deficit	-3784.84	-3711.67	-4081.63	-3629.55	-5928.13	-2742.11
4.	Capital Expenditure	1475	1695.6	1941.19	4145.38	2717.67	7147.46
5.	Net Loan disbursements	848	948	680	778	894.7	1029
6.	Fiscal Deficit /Surplus	-6100.2	-6346.21	-6697.74	-8543.28	-9540.49	-10918.47
7.	Primary Fiscal Deficit/ Surplus	-1770.55	-1686.52	-1496.18	-2756.8	-3050.06	-3624.56
8.	End of the period Debt	55410	63270	70016.86	78327.82	88063.69	98959.79
9.	Debt Service	4330	4659.69	5201.56	5786.48	6490.43	7293.92
10.	Salary + Pension + Interest	16948.66	18409.93	19975.51	22545.69	28614.64	29243.76
11.	Explicit Power subsidy	0	0	0	0	0	0
12.	Consolidated Capital Expenditure	2323	2643.6	2621.19	4923.38	3612.37	8176.37
13.	Debt Stock	55410	63270	70016.86	78327.82	88063.69	98959.79
14.	Government Guarantees	8317	7992	7192.8	7912.08	8703.29	9573.62
15.	Interest/ Revenue (%)	20.51	19.01	19.61	18.56	17.49	17.17
16.	Debt/ Revenue (%)	262.52	258.12	263.95	251.21	237.32	233.01
17.	(Salary + Pension + Interest)/ Revenue (%)	80.30	75.11	75.30	72.31	77.11	68.86
18.	(Salary + Pension + Interest)/ GSDP (%)	10.23	9.70	9.31	9.22	10.50	9.37
19.	(Salary + Pension)/ GSDP (%)	7.61	7.24	6.89	6.85	8.11	7.03
20.	Revenue Deficit/ Revenue Receipt (%)	17.93	15.14	15.39	11.64	15.98	6.46
21.	RD/GSDP (%)	2.28	1.96	1.90	1.48	2.17	0.88
22.	FD/GSDP (%)	3.68	3.34	3.12	3.49	3.50	3.50
23.	Debt stock / GSDP (%)	33.44	33.33	32.63	32.02	32.30	31.70
24.	GSDP (in crore)	165722	189841	214580	244612	272643	312176
25.	Nominal GSDP Growth Rate (%)		14.55	13.03	14.00	11.46	14.50
26.	Average Interest rate (%)		7.85	7.81	7.80	7.80	7.80
27.	Domar Gap		6.70	5.23	6.19	3.66	6.70

Appendix 1.4
Part A-Abstract of receipts and disbursements for the year 2010-11
(Reference: Paragraph 1.1.1; Page 1)

(₹ in crore)

Receipts				Disbursements					
2009-10			2010-11	2009-10		Non-Plan	Plan	Total	2010-11
	Section – A: Revenue								
26109.40	1.Revenue Receipts		30990.95	31132.37	1. Revenue Expenditure	30469.07	4195.74	34664.81	34664.81
17625.02	Own Tax Revenue	21721.69		13935.52	General Services	15233.96	184.43	15418.39	
1852.22	Non-Tax Revenue	1930.79		10467.15	Social Services	9605.19	2505.61	12110.80	
4398.78	State's share of Union Taxes and Duties	5141.85		5979.76	Education, Sports, Art and Culture	6290.94	556.83	6847.77	
645.45	Non-Plan Grants	490.06		1652.93	Health and Family Welfare	1626.13	338.69	1964.82	
975.32	Grants for State Plan Schemes	934.22		756.03	Water Supply, Sanitation, Housing and Urban Development	297.34	563.77	861.11	
612.61	Grants for Central Plan and Centrally Sponsored Plan Schemes	772.34		29.20	Information and Broadcasting	12.63	17.09	29.72	
				739.86	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	197.67	553.99	751.66	
				298.77	Labour and Labour Welfare	270.40	126.40	396.80	
				974.61	Social Welfare and Nutrition	869.83	348.84	1218.67	
				35.99	Others	40.25	--	40.25	
				4240.72	Economic Services	2851.76	1505.70	4357.46	
				1762.58	Agriculture and allied activities	1405.78	659.01	2064.79	
				413.22	Rural Development	212.38	173.15	385.53	
				23.52	Special Areas Programmes	--	24.33	24.33	
				291.86	Irrigation and Flood control	302.15	25.44	327.59	
				69.15	Energy	102.75	31.60	134.35	
				266.42	Industry and Minerals	76.63	230.94	307.57	
				1043.05	Transport	613.00	127.00	740.00	
				69.26	Science, Technology and Environment	24.50	25.11	49.61	
				301.66	General Economic Services	114.57	209.12	323.69	
				2488.98	Grants-in-aid and Contributions	2778.16		2778.16	
5022.97	II. Revenue Deficit carried over to Section B		3673.86		Revenue Surplus carried over to Section B				
31132.37	Total - Section A		34664.81	31132.37	Total - Section A				34664.81

Appendix 1.4 Part A – Contd.

(₹ in crore)

Receipts				Disbursements					
2009-10			2010-11	2009-10		Non-Plan	Plan	Total	2010-11
	<u>Section B: Others</u>								
3387.81	III. Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		4388.26	Nil	III. Opening Overdraft from Reserve Bank of India			Nil	
48.96	IV. Miscellaneous Capital Receipts		24.61	2059.39	IV. Capital Outlay	598.03	2765.66	3363.69	3363.69
				66.60	General Services	40.41	78.14	118.55	
				363.63	Social Services	20.47	458.77	479.24	
				49.49	Education, Sports, Art and Culture	0.47	85.12	85.59	
				62.65	Health and Family Welfare	--	98.80	98.80	
				207.94	Water Supply, Sanitation, Housing and Urban Development	20.00	182.30	202.30	
				37.87	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	--	72.37	72.37	
				3.84	Social Welfare and Nutrition		15.28	15.28	
				1.84	Other Social Services		4.90	4.90	
				1629.16	Economic Services	537.15	2228.75	2765.90	
				157.94	Agriculture and allied activities	198.92	153.73	352.65	
				254.37	Irrigation and Flood Control	28.22	264.08	292.30	
				203.25	Industry and Minerals	10.00	354.29	364.29	
				992.46	Transport	294.89	1403.43	1698.32	
				15.94	General Economic Services	2.63	32.15	34.78	
				0.20	Science, Technology and Environment	--	1.07	1.07	
				5.00	Rural Development	2.49	20.00	22.49	

Appendix 1.4 Part A – Concl'd.

(₹ in crore)

Receipts				Disbursements			
2009-10			2010-11	2009-10			2010-11
38.47	V. Recoveries of Loans and Advances		44.23 ³⁷	876.68	V. Loans and Advances Disbursed		761.74
0.44	From Power Projects	--		0.50	For Power Projects	--	
15.03	From Government Servants	19.29		54.44	To Government Servants	53.75	
23.00	From Others	24.94		821.74	To Others	707.99	
	VI. Revenue Surplus brought down			5022.97	VI. Revenue Deficit brought down		3673.86
6615.52	VII. Public Debt Receipts		7188.90	1765.06	VII. Repayment of Public Debt		1975.03
6053.18	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	6827.50		1499.38	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	1667.43	
Nil	Net transactions under Ways and Means Advances excluding overdraft	Nil		Nil	Net transactions under Ways and Means Advances excluding overdraft	Nil	
562.34	Loans and Advances from Central Government	361.40		265.68	Repayment of Loans and Advances to Central Government	307.60	
	VIII. Appropriation from the Consolidated Fund		--		VIII. Appropriation to Contingency Fund		--
5.84	IX. Amount transferred to Contingency Fund		26.27	26.27	IX. Expenditure from Contingency Fund		33.92
61313.56	X. Public Account Receipts		73753.97	57271.53	X. Public Account Disbursements		70558.27
12923.06	Small Savings, Provident Funds, etc.	16685.56		10073.77	Small Savings, Provident Funds, etc.	14195.62	
458.26	Reserve Funds	551.54		129.85	Reserve Funds	144.32	
5010.84	Deposits and Advances	5637.77		4573.97	Deposits and Advances	5168.86	
35651.84	Suspense and Miscellaneous	42746.81		35281.70	Suspense and Miscellaneous	42944.10	
7269.56	Remittances	8132.29		7212.24	Remittances	8105.37	
--	XI.- Closing Overdraft from Reserve Bank of India	--		4388.26	XI. Cash Balance at end		5059.73
				22.98	Cash in Treasuries	27.22	
				(-) 6.46	Local Remittances	-0.61	
				41.88	Deposits with Reserve Bank	32.27	
				2.21	Departmental cash balance including Permanent Advance	2.65	
				3230.42	Cash Balance Investment	3517.46	
				1097.23	Investment from earmarked funds	1480.74	
71410.16	Total – Section B		85426.24	71410.16	Total – Section B		85426.24

³⁷ Including Loans & Advances written off ₹ 0.10 crore

Appendix 1.4
Part –B-Summarised financial position of the Government of Kerala
as on 31 March 2011

(Reference: Paragraphs 1.1.1; Page 1 and 1.7.1; Page 26)

(₹ in crore)

As on 31 March 2010	Liabilities		As on 31 March 2011
43368.03	Internal Debt		48528.10
25972.99	Market Loans bearing interest	30743.32	
0.11	Market Loans not bearing interest	0.30	
3138.22	Loans from Life Insurance Corporation of India	3330.28	
363.15	Loans from General Insurance Corporation of India	340.77	
1064.74	Loans from National Bank for Agriculture and Rural Development	1334.35	
186.58	Loans from National Co-operative Development Corporation	224.92	
902.49	Loans from other institutions	772.73	
11739.75	Special securities issued to National Small Savings Fund of the Central Government	11781.43	
-	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	-	
-	Overdrafts from Reserve Bank of India	-	
6305.28	Loans and Advances from Central Government		6359.08
1.16	Pre 1984-85 Loans	1.16	
32.95	Non-Plan Loans	30.57	
6214.86	Loans for State Plan Schemes	6276.26	
4.67	Loans for Central Plan Schemes	3.71	
51.64	Loans for Centrally Sponsored Plan Schemes	47.38	
73.73	Contingency Fund		66.08
21296.12	Small Savings, Provident Funds, etc.		23786.06
2956.55	Deposits		3425.39
1394.56	Reserve Funds		1801.79
1065.80	Suspense and Miscellaneous		868.56
76460.07	Total		84835.06

Appendix 1.4 – Part B Concl.d.

(₹ in crore)

As on 31 March 2010	Assets		As on 31 March 2011
17685.82³⁸	Gross Capital Outlay on Fixed Assets -		21024.91
3365.55	Investments in shares of Companies, Corporations, etc.	3893.89	
14320.27	Other Capital Outlay	17131.02	
7748.96³⁹	Loans and Advances -		8466.47
2661.65	Loans for Power Projects	2661.65	
5005.68	Other Development Loans	5688.83	
81.63	Loans to Government servants and Miscellaneous loans	115.99	
0.28	Advances		0.22
	Suspense and Miscellaneous Balances		
333.93	Remittance Balances		307.00
34.11	Adjustment on account of retirement/disinvestment		58.71⁴⁰
4388.26⁴¹	Cash -		5059.73
16.52	Cash in Treasuries and Local Remittances	26.61	
41.88	Deposits with Reserve Bank	32.27	
1.95	Departmental Cash Balance	2.28	
0.26	Permanent Advances	0.37	
3230.42	Cash Balance Investments	3517.46	
1097.23	Reserve Fund Investments	1480.74	
46268.71⁴²	Deficit on Government Account -		49918.02
41294.70	Accumulated deficit at the beginning of the year	46268.71	
5022.97	Add: (i) Revenue Deficit of the current year	3673.86	
	(ii) Miscellaneous Government account	0.06	
48.96	Less: Miscellaneous Capital Receipts	24.61	
76460.07	Total		84835.06

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 ₹ 10.01 crore (net credit) between the figures reflected in the accounts ₹ 32.27 crore and that intimated by the Reserve Bank of India ₹ 22.26 crore. Out of the difference, an amount ₹ one crore (net credit) has been cleared and the balance is under investigation.

³⁸ Balances as on 31 March 2010 differ from those shown in the previous year's account due to proforma adjustments which were explained in footnote (I) of Statement 5 and footnotes (f) and (E) of Statement 13 of Finance Accounts 2010-11.

³⁹ Balances as on 31 March 2010 differ from those shown in the previous year's account due to proforma adjustment which were explained in footnote (c) of Statement 7 and footnote (Q) of Statement 16 of Finance Accounts 2010-11.

⁴⁰ Represents the adjustments consequent on reducing the capital outlay due to retirement of capital vide footnote (m) of Statement 17 of Finance Accounts 2010-11.

⁴¹ Differs from those shown in previous year's account due to inclusion of investment from earmarked funds under 'Cash' in order to have uniformity in exhibition of figures with new format of Finance Accounts 2010-11 (Statement of Financial Position)

⁴² Differs from last year's figure due to proforma adjustments carried out vide footnote (f) of Statement 13 of Finance Accounts 2010-11.

Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraphs 1.3; Page 5 and Paragraph 1.7.2; Page 26)

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part A. Receipts					
1. Revenue Receipts	18187	21107	24512	26109	30991
(i) Tax Revenue	11942 (66)	13669 (65)	15990 (65)	17625 (67)	21722 (70)
Taxes on Agricultural Income	10 ⁽⁴³⁾	22 ⁽⁴³⁾	12 ⁽⁴³⁾	28 ⁽⁴³⁾	47 ⁽⁴³⁾
Taxes on Sales, Trade, etc.	8563 (72)	9372 (69)	11377 (71)	12771 (72)	15833 (73)
State Excise	953 (8)	1169 (9)	1398 (9)	1515 (9)	1700 (08)
Taxes on Vehicles	708 (6)	853 (6)	937 (6)	1131 (6)	1331 (06)
Stamps and Registration fees	1520 (13)	2028 (15)	2003 (13)	1896 (11)	2552 (12)
Land Revenue	47 ⁽⁴³⁾	47 ⁽⁴³⁾	48 ⁽⁴³⁾	54 ⁽⁴³⁾	56 ⁽⁴³⁾
Other Taxes	141 (01)	178 (01)	215 (01)	230 (01)	203 (01)
(ii) Non Tax Revenue	938 (5)	1210 (6)	1559 (6)	1852 (07)	1931 (06)
(iii) State's share in Union taxes and duties	3212 (18)	4052 (19)	4276 (18)	4399 (17)	5142 (17)
(iv) Grants in aid from Government of India	2095 (11)	2176 (10)	2687 (11)	2233 (9)	2196 (07)
2. Miscellaneous Capital Receipts	2	8	9	49	25
3. Recovery of Loans and Advances	66	45	36	38	44
4. Total revenue and Non debt capital receipts (1+2+3)	18255	21160	24557	26196	31060
5. Public Debt Receipts	5336	5644	6921	6616	7189
Internal Debt (excluding Ways & Means Advances and Overdraft)	5131	5227	6153	6053	6828
Net transactions under Ways and Means Advances excluding Overdraft	...	...	...	...
Loans and advances from Government of India	205	417	768	563	361
6. Total receipts in the Consolidated Fund (4+5)	23591	26804	31478	32812	38249
7. Contingency Fund Receipts	2	...	80	6	26
8. Public Account receipts	41868	48316	56285	61314	73754
9. Total receipts of State (6+7+8)	65461	75120	87843	94132	112029
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	20825 (94)	24892 (91)	28224 (91)	31132 (91)	34665 (89)
Plan	2309 (11)	2277 (9)	3212 (11)	4179 (13)	4196 (12)
Non-Plan	18516 (89)	22615 (91)	25012 (89)	26953 (87)	30469 (88)
General Services (incl. Interest payment)	9723 (47)	12184 (49)	12667 (45)	13935 (45)	15418 (44)
Social Services	6478 (31)	7790 (31)	9363 (33)	10467 (34)	12111 (35)
Economic Services	2712 (13)	2819 (11)	3929 (14)	4241 (13)	4358 (13)
Grants-in-aid and Contributions	1912 (9)	2099 (9)	2265 (8)	2489 (8)	2778 (08)
11. Capital Expenditure	903 (4)	1475 (6)	1696 (6)	2059 (6)	3364 (09)
Plan	886 (98)	1452 (98)	1671 (99)	1902 (92)	2766 (82)
Non-Plan	17 (2)	23 (2)	25 (1)	157 (8)	598 (18)
General Services	40 (4)	57 (4)	53 (3)	67 (3)	119 (04)
Social Services	116 (13)	135 (9)	291 (17)	363 (18)	479 (14)
Economic Services	747 (83)	1283 (87)	1352 (80)	1629 (79)	2766 (82)
12. Disbursement of Loans and Advances	349 (2)	893 (3)	984 (3)	877 (3)	762 (02)
13. Total (10+11+12)	22077	27260	30904	34068	38791

⁴³ insignificant

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part B. Expenditure/Disbursement					
14. Repayment of Public Debt	1083	1433	1650	1765	1975
Internal Debt (excluding Ways and Means Advances and Overdrafts)	832	1177	1358	1499	1667
Net transactions under Ways and Means Advances excluding Overdrafts	...	...	...	...	...
Loans and Advances from Government of India	251	256	292	266	308
15. Appropriation to Contingency Fund	...	...	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	23160	28693	32554	35833	40766
17. Contingency Fund disbursements	...	80	6	26	34
18. Public Account disbursements	41477	46413	53628	57272	70558
19. Total disbursement by the State (16+17+18)	64637	75186	86188	93131	111358
Part C. Deficits					
20. Revenue Deficit (1-10)	(-) 2638	(-) 3785	(-) 3712	(-) 5023	(-) 3674
21. Fiscal Deficit (4-13)	(-) 3822	(-) 6100	(-) 6347	(-) 7872	(-) 7731
22. Primary Deficit (-) /Surplus (+) (21+23)	(+) 368	(-) 1770	(-) 1687	(-) 2580	(-) 2041
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	4190	4330	4660	5292	5690
24. Financial Assistance to local bodies, etc.	6237	6245	7591	8616	9798
25. Ways & Means Advances/Overdrafts availed (days)	226	214	90	18	Nil
Ways and Means Advances availed (days)	165	167	90	18	Nil
Overdraft availed (days)	61	47	nil	nil	Nil
26. Interest on WMA/Overdraft	12	13	5	0.54	Nil
27. Gross State Domestic Product (GSDP) at current prices ⁴⁴	153785	175141	201020	230316	265322
28. Outstanding Fiscal Liabilities (year end)	52161	58108	66097	74223	82420
29. Outstanding guarantees (year end)	9405	8317	7603	7495	7426
30. Maximum amount guaranteed (year end)	12647	14871	11386	10226	12625
31. Number of incomplete projects/works	136	140	121	187	241
32. Capital blocked in incomplete projects/works ⁴⁵	1544	1628	1653	973	1117

⁴⁴ GSDP figures communicated by Director of Economics and Statistics of Government of Kerala. The figures for 2008-09 are provisional and that for 2009-10 are Quick Estimates. The figures for 2010-11 are adopted from the Budget documents 2011-12.

⁴⁵ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Part E: Fiscal Health Indicators					
I Resource Mobilisation					
Own Tax revenue/GSDP	7.8	7.8	8.0	7.7	8.2
Own non-tax revenue/GSDP	0.6	0.7	0.8	0.8	0.7
Central Transfers/GSDP	3.5	3.6	3.5	2.9	2.8
II Expenditure Management					
Total Expenditure/GSDP	14.4	15.6	15.4	14.8	14.6
Total Expenditure/Revenue Receipts	121	129	126	130	125
Revenue Expenditure/Total Expenditure	94.3	91.3	91.3	91.4	89.4
Revenue Expenditure on Social Services/Total Expenditure	29.3	28.6	30.3	30.7	31.2
Revenue Expenditure on Economic Services/Total Expenditure	12.3	10.3	12.7	12.4	11.2
Capital Expenditure/Total Expenditure	4.1	5.4	5.5	6.0	8.7
Capital Expenditure on Social and Economic Services/Total Expenditure.	3.9	5.2	5.3	5.8	8.4
III Management of Fiscal Imbalances					
Revenue deficit (surplus)/GSDP	(-) 1.7	(-) 2.2	(-) 1.8	(-) 2.2	(-) 1.4
Fiscal deficit/GSDP	(-) 2.5	(-) 3.5	(-) 3.2	(-) 3.4	(-) 2.9
Primary Deficit (surplus) /GSDP	0.2	(-) 1.01	(-) 0.8	(-) 1.1	(-) 0.8
Revenue Deficit/Fiscal Deficit	69.0	62.0	58.5	63.8	47.5
IV Management of Fiscal Liabilities					
Fiscal Liabilities/GSDP	33.9	33.2	32.9	32.2	31.1
Fiscal Liabilities/RR	286.8	275.3	269.7	284.3	265.9
Primary deficit vis-à-vis quantum spread	2281	1360	2555	2113	3823
Debt Redemption (Principal +Interest)/ Total Debt Receipts (in <i>per cent</i>)	99.1	91.7	86.8	88.8	91.9
V Other Fiscal Health Indicators					
Return on Investment	1.3	1.2	1.1	0.8	2.0
Balance from Current Revenue (₹ in crore)	(-) 1332	(-) 2713	(-) 2254	(-) 2155	(-) 910
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 1.3.1; Page 7 and Paragraph 1.3.1.2; 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.	2006-07	7930.38	8563.31	78.21	0.91	0.82
		2007-08	10035.51	9371.76	89.75	0.96	0.83
		2008-09	10616.39	11377.13	102.59	0.90	0.88
		2009-10	12733.94	12770.89	126.01	0.99	Not available
		2010-11	15125.69	15833.11	115.61	0.73	
2.	Stamps (non-judicial) and registration fees	2006-07	924.63	1470.73	59.06	4.02	2.33
		2007-08	1449.47	1946.08	77.64	3.99	2.09
		2008-09	2320.46	1931.75	82.97	4.30	2.77
		2009-10	2630.30	1812.89	100.70	5.55	Not available
		2010-11	2095.43	2477.19	101.56	4.10	
3.	State excise	2006-07	944.73	953.07	58.07	6.09	3.30
		2007-08	986.86	1169.25	69.40	5.94	3.27
		2008-09	1299.85	1397.64	72.84	5.21	3.66
		2009-10	1440.52	1514.81	83.31	5.50	Not available
		2010-11	1836.21	1699.54	92.51	5.44	
4.	Taxes on vehicles	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
		2010-11	1301.88	1331.37	35.55	2.67	

Appendix 1.7
Summarised financial statement of Departmentally managed
Commercial/Quasi-commercial Undertakings
(Reference: Paragraph 1.6.4; Page 24)

(₹ 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	2007-08	14962.38	717.38	60.80	450.44	(-) 1723.36	143.58	(-) 1579.78	Nil
2.	Kerala State Insurance Department	2008-09	323.33	19.79	2.65	12700.18	1140.50	Nil	1140.50	352.74
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 38)

(₹ in crore)

Sl. No	Grant No. and Name	Total Grant/ Appropriation	Savings	Percentage of savings
Revenue Voted				
1	XIV Stationery and Printing and Other Administrative Services	257.57	55.24	21
2	XX Water Supply and Sanitation	652.02	263.15	40
3	XXI Housing	168.49	70.07	42
4	XXII Urban development	937.17	563.04	60
5	XXXVI Community Development	360.47	96.96	27
Capital Voted				
6	XV Public Works	2658.98	1186.14	45
7	XVII Education, Sports, Art and Culture	108.49	22.31	21
8	XVIII Medical and Public Health	126.04	27.26	22
9	XX Water Supply and Sanitation	657.00	444.47	68
10	XXV Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	110.38	37.90	34
11	XXIX Agriculture	126.91	77.29	61
12	XXXVIII Irrigation	466.20	204.65	44
13	XLI Transport	442.27	112.02	25
14	XLII Tourism	52.51	17.90	34
Capital Charged				
15	XV Public Works	72.44	29.61	41
16	Public Debt Repayment	12351.10	10376.07	84
Total		19548.04	13584.08	

Appendix 2.2
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 42)

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	3658715	Notes vetted by audit. Not yet discussed by PAC.
1992-93	1 Grant	Capital - XXV	367400	Notes vetted by audit. Not yet discussed by PAC.
1995-96	1 Grant	Revenue - XXVI	211210533	Notes vetted by audit. Not yet discussed by PAC.
1996-97	1 Appropriation	Capital - XXV	32791	Notes vetted by audit. Not yet discussed by PAC.
1997-98	1 Grant	Capital - XXV	39265631	Notes vetted by audit. Not yet discussed by PAC.
1998-99	1 Grant	Revenue - XXV	78764570	Notes vetted by audit. Not yet discussed by PAC.
2000-01	1 Grant	Revenue - XXV	146560697	Notes vetted by audit. Not yet discussed by PAC.
2001-02	2 Grants	Revenue - XI	193559472	Notes vetted by audit. Not yet discussed by PAC.
		Capital - XXVIII	97209059	Notes vetted by audit. Not yet discussed by PAC.
2003-04	3 Grants	Revenue - XVII	1218609617	Final/Revised copies of notes not received. Not yet discussed by PAC
		Revenue - XI	41122987	Notes vetted by audit. Not yet discussed by PAC.
		Revenue - XLIII	26400000	Notes vetted by audit. Not yet discussed by PAC.
2006-07	1 Grant	Revenue - XLII	12772873	Notes vetted by audit. Not yet discussed by PAC.
2008-09	5 Grants	Revenue - XV	992290290	Notes vetted by audit. Not yet discussed by PAC
		Revenue - VII	35486464	Notes vetted by audit. Not yet discussed by PAC.
		Revenue - IX	2422867	Notes vetted by audit. Not yet discussed by PAC.
		Revenue - XII	2837441	Notes vetted by audit. Not yet discussed by PAC.
	1 Appropriation	Capital - XXXVIII	662216	Notes vetted by audit. Not yet discussed by PAC.
2009-10	8 Grants	Revenue - III	1040075	Final/Revised copies of notes not received. Not yet discussed by PAC
		Revenue - V	58149523	Initial notes not received. Not yet discussed by PAC
		Revenue - VII	55510479	Initial notes not received. Not yet discussed by PAC
		Revenue - IX	16630122	Final/Revised copies of notes not received. Not yet discussed by PAC
		Revenue - XXVIII	13036755	Initial notes not received. Not yet discussed by PAC
		Revenue - XXXI	26833060	Final/Revised copies of notes not received. Not yet discussed by PAC
		Revenue - XXXIV	32216217	Final/Revised copies of notes not received. Not yet discussed by PAC
	Capital - XIX	4016	Initial notes not received. Not yet discussed by PAC	
	2 Appropriations	Revenue - XI	161640	Notes vetted by audit. Not yet discussed by PAC.
		Revenue - XVI	27128083	Initial notes not received. Not yet discussed by PAC
	Total		3335930407	

Appendix 2.3
Cases where supplementary provision (₹ 50 lakh or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.5, Page 43)

(₹ 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 Headquarters Staff	265.56	230.40	35.16	14.82
2.	X Treasury and Accounts	109.27	106.34	2.93	9.19
3.	XII Police	1149.52	1140.93	8.59	9.68
4.	XIII Jails	51.64	50.63	1.01	0.72
5.	XIV Stationery and Printing and Other Administrative Services	206.53	202.33	4.20	51.04
6.	XVII Education, Sports, Art and Culture	7004.66	6939.33	65.33	244.23
7.	XX Water Supply and Sanitation	598.58	388.87	209.71	53.44
8.	XXI Housing	154.73	98.42	56.31	13.77
9.	XXII Urban development	932.17	374.13	558.04	5.00
10.	XXV Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	844.40	775.17	69.23	24.81
11.	XXIX Agriculture	973.28	904.82	68.46	34.89
12.	XXXIV Forest	258.20	221.65	36.55	8.06
13.	XXXV Panchayat	138.55	131.46	7.09	12.35
14.	XXXVI Community Development	285.46	263.51	21.95	75.01
15.	XXXVIII Irrigation	233.43	208.39	25.04	9.44
16.	XLI Transport	34.49	27.64	6.85	1.29
17.	XLVI Social Security and Welfare	1104.73	1079.56	25.17	169.89
Capital (Voted)					
18.	XV Public Works	2470.53	1472.84	997.69	188.45
19.	XVIII Medical and Public Health	107.23	98.78	8.45	18.81
20.	XXV Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	91.47	72.48	18.99	18.91
21.	XXIX Agriculture	115.72	49.63	66.09	11.20
22.	XXX Food	35.94	32.46	3.48	3.20
23.	XXXIV Forest	19.17	14.00	5.17	0.83
24.	XXXVI Community Development	4.50	2.49	2.01	1.50
25.	XXXVIII Irrigation	303.64	261.55	42.09	162.57
Total		17493.40	15147.81	2345.59	1143.10

Appendix 2.4
Cases of excessive supplementary grants/appropriations
(Savings of ₹ one crore and above)
(Reference: Paragraph 2.3.5, Page 43)

(₹ in crore)

Sl. No.	Number and name of Grant/ Appropriation	Original	Supplementary	Total	Expenditure	Savings	Surrender of funds	Net savings/ excess (+)
Revenue (Voted)								
1.	III Administration of Justice	220.80	59.29	280.09	254.48	25.61	26.26	(+) 0.65
2.	IV Elections	78.16	24.10	102.26	93.53	8.73	7.48	1.25
3.	V Agricultural Income Tax and Sales Tax	126.36	6.04	132.40	127.85	4.55	9.04	(+) 4.49
4.	XI District Administration and Miscellaneous	279.23	69.56	348.79	321.14	27.65	26.05	1.60
5.	XV Public Works	824.41	403.36	1227.77	1134.00	93.77	6.76	87.01
6.	XVI Pensions and Miscellaneous	6017.99	582.60	6600.59	6365.74	234.85	48.27	186.58
7.	XVIII Medical and Public Health	1730.58	68.24	1798.82	1761.75	37.07	62.09	(+) 25.02
8.	XXIII Information and Publicity	27.73	7.58	35.31	29.75	5.56	4.92	0.64
9.	XXIV Labour and Labour Welfare	366.38	110.70	477.08	400.89	76.19	58.69	17.50
10.	XXVI Relief on account of natural calamities	207.82	125.09	332.91	282.33	50.58	50.04	0.54
11.	XXVII Co-operation	116.63	91.42	208.05	195.27	12.78	14.77	(+) 1.99
12.	XXVIII Miscellaneous Economic Services	60.98	19.15	80.13	71.74	8.39	6.79	1.60
13.	XXX Food	194.80	204.24	399.04	395.70	3.34	5.07	(+) 1.73
14.	XXXI Animal Husbandry	263.97	16.95	280.92	275.98	4.94	6.37	(+) 1.43
15.	XXXIII Fisheries	97.81	116.51	214.32	207.85	6.47	6.96	(+) 0.49
16.	XXXVII Industries	291.07	50.12	341.19	309.12	32.07	26.52	5.55
17.	XL Ports	28.23	9.28	37.51	28.43	9.08	8.80	0.28
18.	XLII Tourism	104.94	42.58	147.52	136.62	10.90	6.12	4.78
19.	XLIII Compensation and Assignments	2696.49	91.54	2788.03	2785.92	2.11	0	2.11
Revenue (Charged)								
20.	III Administration of Justice	44.10	1.92	46.02	44.59	1.43	1.56	(+) 0.13
21.	XVI Pensions and Miscellaneous	10.76	2.00	12.76	11.58	1.18	1.61	(+) 0.43
Capital (Voted)								
22.	XVII Education, Sports, Art and Culture	46.26	62.23	108.49	86.18	22.31	21.70	0.61
23.	XXI Housing	22.44	126.97	149.41	143.15	6.26	7.92	(+) 1.66
24.	XXIV Labour and Labour Welfare	4.00	2.63	6.63	4.90	1.73	1.36	0.37
25.	XXVII Co-operation	69.03	296.48	365.51	352.32	13.19	13.00	0.19
26.	XXXI Animal Husbandry	8.75	10.00	18.75	10.13	8.62	8.61	0.01
27.	XXXIII Fisheries	79.86	34.09	113.95	92.26	21.69	21.66	0.03
28.	XXXVII Industries	329.92	288.43	618.35	566.44	51.91	14.29	37.62
29.	XLI Transport	260.27	182.00	442.27	330.25	112.02	95.92	16.10
30.	XLII Tourism	30.72	21.79	52.51	34.61	17.90	0.54	17.36
Capital (Charged)								
31.	XXXVIII Irrigation	0.36	5.96	6.32	4.37	1.95	1.47	0.48
Total		14640.85	3132.85	17773.70	16858.87	914.83	570.64	

Appendix 2.5
Excess/Unnecessary/Insufficient re-appropriation of funds
(Reference: Paragraph 2.3.6; Page 43)

(₹ in lakh)

Sl. No.	Grant number and Description	Head of Account	Re-appropriation	Final Excess(+)/ Savings(-)
1.	II Heads of States, Ministers and Head quarters staff	3451-101-53	(-) 593.00	(-) 1508.00
2.	V Agricultural Income Tax and Sales Tax	2040-101-97	(-) 787.76	395.81
3.	VI Land Revenue	2029-102-95	(-) 834.42	(-) 268.57
4.		2029-101-99	(-) 581.15	233.52
5.	VII Stamps and Registration	2030-02-101-99	15.20	(-) 385.96
6.	VIII Excise	2039-001-98	(-) 841.54	361.48
7.		2039-001-99	(-) 177.28	380.47
8.		Debt Charges	2049-04-101	0.01	(-) 4151.37
9.		2049-03-115-98	3779.30	16377.44
10.		2049-03-104-99	3495.20	2891.82
11.	X Treasury and Accounts	2054-097-98	(-) 459.71	215.01
12.	XII Police	2055-104-99	(-) 3739.10	635.72
13.		2055-115-99	(-) 1186.10	510.00
14.		2055-101-98	171.88	(-) 289.50
15.		2055-109-99	5218.94	(-) 1724.13
16.		2055-101-99	(-) 127.32	845.12
17.	XIV Stationery and Printing and Other Administrative Services	2058-103-99	(-) 46.24	(-) 247.83
18.	XV Public Works	3054-80-800-94	(-) 692.00	(-) 289.09
19.		3054-03-337-98	8832.00	(-) 5630.39
20.		5054-04-337-83	(-) 61261.09	215.28
21.		5054-04-101-86	(-) 35202.25	(-) 4615.08
22.		5054-04-337-82	(-) 22000.00	(-) 685.63
23.		5054-03-337-95	(-) 400.00	(-) 288.63
24.		4059-01-051-72	(-) 76.32	(-) 223.68
25.		5054-03-101-99	4.81	(-) 299.86
26.		5054-80-800-81	314.28	(-) 430.41
27.		5054-04-337-99	28743.54	(-) 1155.71
28.		5054-80-001-99	11329.87	(-) 405.27
29.		5054-04-101-96	5766.06	(-) 570.30
30.		5054-04-337-94	6342.67	(-) 1437.57
31.		5054-04-101-99	5356.00	(-) 1220.51
32.		5054-03-337-98	2239.55	(-) 815.37
33.		4059-60-051-98	62.87	329.28
34.		5054-04-101-98	405.92	(-) 221.67
35.		5054-04-337-91	634.72	(-) 458.13
36.		5054-04-101-95	4013.83	(-) 3998.87
37.		5054-04-337-89	494.23	(-) 493.55
38.	5054-04-800-88	(-) 934.63	(-) 2925.49	
39.	XVI Pensions and Miscellaneous	2071-01-109-98	466.38	(-) 467.34
40.	XVII Education, Sports, Art and Culture	2202-02-109-86	0.85	(-) 11615.17
41.		2202-03-104-99	(-) 4965.05	(-) 655.52
42.		2202-02-109-99	(-) 209.47	(-) 3207.03
43.		2202-02-800-87	(-) 25.18	(-) 2312.10
44.		2202-01-101-98	(-) 18.63	(-) 1579.71
45.		2202-02-110-95	3.23	(-) 902.27
46.		2203-103-99	(-) 16.63	(-) 390.06
47.		2202-02-108-99	(-) 72.85	(-) 296.93
48.		2202-02-109-93	(-) 3.32	(-) 274.58

Sl. No.	Grant number and Description	Head of Account	Re-appropriation	Final Excess(+)/ Savings(-)
49.		2202-01-102-99	(-) 101.12	10214.20
50.		2202-02-110-99	(-) 237.57	3661.01
51.		2202-01-101-99	(-) 116.05	3422.69
52.		2202-03-103-99	1120.97	1284.08
53.		2202-02-110-94	27.32	1853.36
54.		2202-02-001-99	30.64	426.93
55.	XVIII Medical and Public Health	2210-06-101-91	(-) 10.68	(-) 1670.31
56.		2210-01-102-98	(-) 62.59	(-) 1447.41
57.		2210-01-110-96	(-) 31.09	(-) 1152.47
58.		2210-01-110-97	(-) 125.16	(-) 1011.17
59.		2210-03-110-99	(-) 508.54	(-) 482.35
60.		2210-02-102-99	(-) 59.73	(-) 646.86
61.		2210-06-101-97	(-) 51.98	(-) 342.65
62.		2210-05-105-75	(-) 3.11	(-) 368.71
63.		2210-06-101-79	(-)0.84	(-) 339.43
64.		2210-06-101-85	(-)1.18	(-) 335.48
65.		2210-01-110-95	(-)21.76	(-) 307.72
66.		2210-01-110-90	(-)2.49	(-) 246.18
67.		2210-05-105-19	(-) 20.31	(-) 221.61
68.		2210-01-104-99	(-) 14.21	(-) 221.58
69.		2210-03-103-99	(-) 193.32	3007.75
70.		2210-05-105-96	(-) 72.47	1566.73
71.		2210-05-105-97	(-) 362.10	1812.75
72.		2210-06-003-97	(-) 7.67	1159.86
73.		2210-05-105-94	12.37	1002.90
74.		2210-01-110-98	(-) 506.80	1519.17
75.		2210-05-105-98	(-) 380.58	1234.41
76.		2210-05-105-95	(-) 45.73	801.99
77.		2210-05-105-92	2.22	293.89
78.	XIX Family Welfare	2211-101-96	(-) 3872.09	(-) 672.12
79.		2211-001-98	(-) 0.45	(-) 214.49
80.	XX Water Supply and Sanitation	6215-01-190-98	(-) 50354.00	271.45
81.	XXI Housing	4216-01-106-96	(-) 250.00	250.00
82.	XXII Urban Development	2217-05-192-82	(-) 89.52	(-) 805.68
83.		2217-05-191-86	(-) 59.68	(-) 537.12
84.	XXIV Labour and Labour Welfare	2230-01-800-97	(-) 700.00	(-) 635.43
85.	XXV Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	2225-01-197-50	28.56	(-) 373.80
86.	XXIX Agriculture	4402-203-97	(-) 304.50	(-) 575.50
87.		4402-203-98	304.50	(-) 224.50
88.	XXXI Animal Husbandry	2403-103-99	1.35	(-) 414.37
89.		2403-102-99	(-) 25.14	(-) 211.10
90.		2403-101-98	(-) 236.95	949.07
91.	XXXIV Forest	2406-01-001-99	484.52	(-) 387.57
92.	XXXV Panchayat	2515-800-81	(-) 1519.68	942.48
93.	XXXVI Community Development	2515-001-49	(-) 1312.06	(-) 305.71
94.	XXXVII Industries	6885-60-190-99	(-) 1000.00	(-) 500.00
95.	XXXVIII Irrigation	2701-80-001-97	(-) 324.00	(-) 235.56
96.	XLII Tourism	3452-80-001-95	(-) 22.24	(-) 256.28
97.	Public Debt Repayment	6004-02	(-) 1614.11	229.97
98.	XLVI Social Security and Welfare	2235-60-191-50	115.89	(-) 4429.91
99.		2235-02-102-98	(-) 1469.54	(-) 2390.43
100.		2235-02-106-99	(-) 249.76	209.50
101.		2235-60-198-50	4612.53	2008.25
102.		2235-60-192-50	420.98	(-) 247.40

Appendix 2.6
Results of review of substantial surrenders made during the year
(Reference: Paragraph 2.3.7; Page 43)

(₹ 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 – Bhoomikeralam Programme (50% CSS) (2506-00-800-97)	15.50	100	Out of this savings of ₹ 1.31 crore was due to reclassification. Reasons for balance savings have not been intimated (July 2011).
2.	VI Land Revenue	NLRMP – Digitisation of land records (50% of CSS) (2506-00-800-96)	4.50	100	Reasons not intimated. (July 2011).
3.	XI District Administration and Miscellaneous	Tsunami Rehabilitation Programme (2053-800-88)	2.00	100	Reasons not intimated (July 2011).
4.	XVII Education, Sports, Art and Culture	National Programme of Mid-Day Meals in Schools – Centralised Kitchen (2202-01-112-94)	10.00	100	Reasons not intimated. (July 2011)
5.		Archaeology- Priority Scheme under 13 th Finance Commission Award (2205-103-86)	6.25	100	Reasons not intimated. (July 2011)
6.		Tsunami Rehabilitation Programme (2202-80-800-50)	5.00	100	Reasons not intimated. (July 2011)
7.		Scheme for Small Hydro Generation (RIDF) (2810-00-800-91)	5.00	100	Due to non-release of funds to ANERT for the scheme
8.		Construction of Stadium at Kunnankulam (2204-104-14)	1.00	100	Due to non-finalisation of the project for construction/renovation activities.
9.		ERUDITE-Scholars in Residence Programme (2202-03-105-98)	1.00	100	Reasons not intimated (July 2011).
10.		Sports Development Fund (2204-03-800-78)	1.00	100	Reasons not intimated (July 2011).
11.		Construction of Municipal Stadium Complex at Kasaragode (2204-104-50)	1.00	100	Due to non-finalisation of the project for construction/renovation activities.
12.		P.P. Esthose Stadium, Moovattupuzha (2202-104-28)	1.00	100	Delay was because of non-encashment of the bill due to treasury restrictions.
13.		New Engineering Colleges started during the previous plans (RIDF) (4202-02-105-96)	6.00	100	Out of this, savings of ₹3.64 crore was due to slow progress of works. Reasons for the balance savings not intimated.
14.		Development of all Government Polytechnics (RIDF) (4202-02-104-96)	4.00	100	Out of this savings of ₹2.96 crore was due to slow progress of works. Reasons for the balance savings not intimated.
15.		Construction of Building for Directorate of Higher Secondary Education and Vocational Higher Secondary Education Department (4202-01-202-96)	3.00	100	Out of this savings of ₹1.75 crore was due to slow progress of works. Reasons for the balance savings not intimated
16.		Construction of College Hostels and Buildings under RIDF scheme (4202-01-203-96)	3.00	100	Reasons not intimated (July 2011)

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount of surrender	Percentage of surrender	Remarks	
17.	XVIII Medical and Public Health	Tsunami Rehabilitation Programme under Health Department (2210-80-800-79)	2.00	100	Due to the decision to seek State Plan assistance after fully utilizing the additional central assistance from Government of India.	
18.		Other Health Schemes – Indian Institute of Diabetes (2210-01-200-93)	1.00	100	Reasons not intimated (July 2011).	
19.		Opening of New Homoeo Dispensaries (2210-02-102-82)	1.00	100	Reasons not intimated (July 2011).	
20.		State Board of Medical Research (2210-05-105-99)	1.53	100	Reasons not intimated (July 2011).	
21.		Acquisition of Land and Creation of Infrastructure for Kerala University of Health and Allied Sciences (4210-03-001-93)	20.00	100	Due to non-commencement of work.	
22.		Completion of ongoing Construction Works (Major/ Minor) – GH/WCH/Other Hospitals under DHS (NABARD) (4210-01-110-75)	16.40	100	Due to non-commencement of work.	
23.		Construction of Works under DHS (4210-01-110-74)	8.00	100	Due to non-commencement of work.	
24.		Strengthening of Nursing/ Pharmacy College in Homoeopathy (4210-03-102-97)	3.60	100	Due to non-commencement of work.	
25.		Construction of New Building – Taluk Hospital, Punalur (4210-110-72)	2.72	100	Due to non-commencement of work.	
26.		Establishment of Medical University (4210-03-001-94)	2.50	100	Due to non-commencement of work.	
27.		Other Health Schemes – Indian Institute of Diabetes (4210-01-200-95)	1.40	100	Reasons not intimated (July 2011)	
28.		Homoeo Medical College, College Hospitals and College Hostel Thiruvananthapuram – Land Acquisition and Buildings (4210-03-102-99)	6.06	100	Reasons not intimated.	
29.		XX Water Supply and Sanitation	Special Package Against Recession in Kerala (2215-01-800-60)	20.00	100	Due to slow progress of works.
30.			Water Supply Scheme to Erumeli Panchayat (2215-01-800-58)	5.00	100	Due to slow progress of works.
31.	Manufacturing Units for Bottled Water (2215-01-800-78)		4.00	100	Due to slow progress of works.	
32.	PVC Pipe Factory at Chavara (2215-01-800-69)		2.00	100	Due to slow progress of works.	
33.	XXI Housing	Pravasi affordable housing scheme (2216-80-800-87)	1.00	100	Due to slow progress of works.	
34.		Housing Scheme at Devikulam for Government Employees (4216-01-106-95)	2.00	100	Due to slow progress of work.	
35.		Residential Flats for Economically Weaker Sections in Urban Area (4216-01-106-96)	2.50	100	Due to slow progress of work.	
36.	XXIV Labour and Labour Welfare	Orientation cum Training Programme (2230-03-800-83)	1.00	100	Due to non-receipt of sanction from Government of India for continuing the scheme.	

Sl. No.	Number and title of Grant	Name of the scheme (Head of account)	Amount of surrender	Percentage of surrender	Remarks
37.	XXV Welfare of Scheduled Castes/Scheduled Tribes and other Backward Classes	General Development of Primitive Tribal Groups (Central Sector Scheme with 100 per cent Central Assistance) (2225-02-794-92)	10.00	100	Reasons not intimated. (July 2011)
38.		Dr.Ambedkar Bhavan (4225-80-800-99)	2.50	100	Due to slow progress of work.
39.	XXIX Agriculture	Development of Kuttanadu wetland ECO system and Idukki District (2401-00-800-40)	5.00	100	Reasons not intimated (July 2011).
40.		Marketing facilities – RIDF projects (4435-01-101-97)	5.00	100	Reasons not intimated (July 2011).
41.		Agricultural Farms – Rural Infrastructure Development Fund (4401-104-96)	1.00	100	Due to non-receipts of any claim.
42.	XXXIII Fisheries	Tsunami Rehabilitation Programme (2405-800-25)	1.00	100	Reasons not intimated (July 2011).
43.		Integrated Coastal Area development project under RIDF (4405-800-81)	5.00	100	Due to non-finalisation of tender formalities.
44.	XXXVII Industries	Integrated Handloom Development Scheme (2851-103-47)	1.05	100	Due to non-release of central share by Government of India.
45.		Loans to Co-operatives – Construction of Godowns/Work Sheds/Processing Centres/Showroom of Apex Primary Handloom Weavers Co-operative Societies (NCDC share) (6851-195-51)	2.00	100	Due to non-receipt of applications under the scheme ‘Margin money assistance for working capital to Thiruvananthapuram Taluk integrated Silk Handloom Weavers’ Co-operative Society’.
46.	XL Ports	Capital Dredging at Minor Ports –Ports Department (State Sector) (5051-02-200-96)	1.90	100	Due to delay in starting of work.
47.		Vizhinjam Cargo Harbour (HED) (5051-80-800-84)	1.75	100	Due to delay in starting of work.
48.		Azheekal Port (Sand Purification Unit) (5051-80-800-68)	1.50	100	Due to delay in starting of work.
49.	XLI Transport	Priority Scheme under 13 th Finance Commission (5075-60-800-84)	56.25	100	Reason not intimated (July 2011).
50.		Development of feeder canals connecting the national water way III (RIDF scheme) (5075-60-800-86)	40.00	100	Reason not intimated (July 2011)
51.		Establishment of Vehicle Testing Station (5055-800-87)	2.25	100	Reason not intimated (July 2011)
52.		Procurement of Handheld Radars and Wireless Sets for Speed Trap (5055-00-800-96)	1.50	100	Reason not intimated (July 2011)
53.	XLII Tourism	Special Package for Tourism Development (3452-80-800-42)	1.75	100	Reason not intimated (July 2011).

Appendix 2.7
Surrender (₹ 50 lakh or more in each case) in excess of actual savings
(Reference: Paragraph 2.3.8; Page 43)

(₹ 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	35.84	0.35	1.37	1.02
2.	III Administration of Justice	280.09	25.61	26.26	0.65
3.	V Agricultural Income Tax and Sales Tax	132.40	4.55	9.04	4.49
4.	VI Land Revenue	245.62	46.43	46.66	0.23
5.	VII Stamps and Registration	105.89	0.02	2.63	2.61
6.	VIII Excise	96.06	3.52	10.95	7.43
7.	X Treasury and Accounts	118.46	12.13	15.95	3.82
8.	XIII Jails	52.35	1.72	1.76	0.04
9.	XVIII Medical and Public Health	1798.82	37.07	62.09	25.02
10.	XIX Family Welfare	265.40	49.12	58.63	9.51
11.	XXVII Co-operation	208.05	12.78	14.77	1.99
12.	XXX Food	399.05	3.34	5.07	1.73
13.	XXXI Animal Husbandry	280.93	4.94	6.37	1.43
14.	XXXII Dairy	58.79	10.05	10.29	0.24
15.	XXXIII Fisheries	214.32	6.47	6.96	0.49
16.	XXXIV Forest	266.26	44.61	45.98	1.37
17.	XXXV Panchayat	150.89	19.44	31.48	12.04
18.	XLI Transport	35.77	8.13	8.87	0.74
Revenue (Charged)					
19.	III Administration of Justice	46.02	1.43	1.56	0.13
20.	XVI Pensions and Miscellaneous	12.77	1.18	1.61	0.43
Capital (Voted)					
21.	XVIII Medical and Public Health	126.04	27.26	28.45	1.19
22.	XX Water Supply and Sanitation	657.00	444.47	447.18	2.71
23.	XXI Housing	149.41	6.26	7.92	1.66
24.	XXXIV Forest	20.00	6.00	6.08	0.08
25.	XL Ports	164.42	12.29	12.54	0.25
	Total	5920.65	789.17	870.47	81.30

Appendix 2.8

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

(Reference: Paragraph 2.3.9, Page 43)

(₹ in crore)

Sl. No.	Number and name of grant/ appropriation	Saving
Revenue (Voted)		
1	XLIII – Compensation and Assignments	2.12
Revenue (Charged)		
2	Debt charges	96.06
3	XV – Public Works	0.02
4	XXXIV – Forest	0.08
Capital (Voted)		
5	XXXII – Dairy	0.16
Capital (Charged)		
6	XV – Public Works	29.61
Total		128.05

Appendix 2.9
Details of saving of ₹ one crore and above not surrendered
(Reference: Paragraph 2.3.9, Page 43)

(₹ 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	49.97	32.41	17.56
2.	IV Elections	8.73	7.48	1.25
3.	IX Taxes on Vehicles	2.87	1.05	1.82
4.	XI District Administration and Miscellaneous	27.65	26.05	1.60
5.	XIV Stationery and Printing and Other Administrative Services	55.24	51.76	3.48
6.	XV Public Works	93.77	6.76	87.01
7.	XVI Pensions and Miscellaneous	234.85	48.27	186.58
8.	XVII Education, Sports, Art and Culture	309.56	161.26	148.30
9.	XX Water Supply and Sanitation	263.16	158.31	104.85
10.	XXI Housing	70.08	64.28	5.80
11.	XXII Urban development	563.04	533.15	29.89
12.	XXIV Labour and Labour Welfare	76.19	58.69	17.50
13.	XXV Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	94.04	83.06	10.98
14.	XXVIII Miscellaneous Economic Services	8.39	6.79	1.60
15.	XXIX Agriculture	103.36	87.88	15.48
16.	XXXVI Community Development	96.96	92.34	4.62
17.	XXXVII Industries	32.07	26.52	5.55
18.	XLII Tourism	10.90	6.12	4.78
19.	XLVI Social Security and Welfare	195.05	45.68	149.37
Revenue (Charged)				
20.	II Heads of States, Ministers and Headquarters Staff	2.14	0.74	1.40
Capital (Voted)				
21.	XV Public Works	1186.14	720.56	465.58
22.	XXIX Agriculture	77.29	69.11	8.18
23.	XXX Food	6.69	5.60	1.09
24.	XXXVII Industries	51.91	14.29	37.62
25.	XXXVIII Irrigation	204.65	130.91	73.74
26.	XLI Transport	112.02	95.92	16.10
27.	XLII Tourism	17.90	0.54	17.36
Total		3954.62	2535.53	1419.09

Appendix 2.10
Cases of surrender of funds in excess of ₹ 10 crore on 30 and 31 March 2011
(Reference: Paragraph 2.3.9, Page 43)

(₹ in crore)

Sl. No.	Grant Number and Major head	Amount of surrender	Percentage of total provision
1.	II 3451 Secretariat Economic Services	31.11	19.75
2.	III 2014 Administration of Justice	27.82	8.53
3.	VI 2029 Land Revenue	27.34	12.17
4.	VI 2506 Land Reforms	19.29	92.74
5.	VIII 2039 State Excise	11.05	11.49
6.	X 2054 Treasury and Accounts Administration	15.95	13.46
7.	XI 2053 District Administration	23.05	12.03
8.	XII 2055 Police	17.56	1.51
9.	XIV 2070 Other Administrative Services	45.91	26.23
10.	XV 5054 Capital Outlay on Roads and Bridges	720.56	30.17
11.	XVI 2075 Miscellaneous General Services	49.87	7.32
12.	XVII 2202 General Education	60.14	0.93
13.	XVII 2204 Sports and Youth Services	23.80	16.75
14.	XVII 2810 Non-conventional sources of energy	26.43	47.97
15.	XVII 3425 Other Scientific Research	28.67	38.87
16.	XVII 4202 Capital Outlay on Education, Sports, Art and Culture	21.57	20.01
17.	XVIII 2210 Medical and Public Health	62.15	3.43
18.	XVIII 4210 Capital Outlay on Medical and Public Health	34.51	26.12
19.	XIX 2211 Family Welfare	58.63	22.09
20.	XX 2215 Water Supply and Sanitation	158.31	24.28
21.	XX 6215 Loans for Water Supply and Sanitation	442.18	73.70
22.	XXI 2216 Housing	64.28	38.15
23.	XXII 2217 Urban Development	533.15	56.89
24.	XXIV 2230 Labour and Employment	58.69	12.29
25.	XXV 2225 Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	81.81	9.57
26.	XXV 4225 Capital Outlay on Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	37.10	33.66
27.	XXVI 2245 Relief on account of Natural Calamities	50.04	11.46
28.	XXVII 2425 Co-operation	14.77	7.10
29.	XXIX 2401 Crop Husbandry	33.46	5.78
30.	XXIX 2551 Hill Areas	10.68	30.01
31.	XXIX 2702 Minor Irrigation	32.77	17.61
32.	XXIX 4402 Capital Outlay on Soil and Water Conservation	10.70	30.44
33.	XXIX 4702 Capital outlay on Minor Irrigation	51.24	65.16
34.	XXXII 2404 Dairy Development	10.29	17.50
35.	XXXIII 4405 Capital Outlay on Fisheries	21.66	23.05
36.	XXXIV 2406 Forestry and Wildlife	45.98	16.44
37.	XXXV 2515 Other Rural Development Programmes	31.48	20.86
38.	XXXVI 2505 Rural Employment	32.76	65.16
39.	XXXVI 2515 Other Rural Development Programmes	54.00	19.89
40.	XXXVII 2851 Village and Small Industries	25.53	9.58
41.	XXXVIII 2700 Major Irrigation	19.24	14.21
42.	XXXVIII 2701 Medium Irrigation	13.87	10.72
43.	XXXVIII 4700 Capital Outlay on Major Irrigation	25.27	32.77
44.	XXXVIII 4701 Capital Outlay on Medium Irrigation	55.42	28.40
45.	XXXVIII 4711 Capital Outlay on Flood Control Projects	51.68	25.81

Sl. No.	Grant Number and Major head	Amount of surrender	Percentage of total provision
46.	XL 5051 Capital Outlay on Ports and Light Houses	12.54	7.63
47.	XLI 5075 Capital Outlay on Other Transport Services	90.27	70.11
48.	XLVI 2235 Social Security and Welfare	45.68	3.58
49.	Public Debt 6003 Internal Debt of the State Government	10007.13	85.68
50.	Public Debt 6004 Loans and Advances from the Central Government	366.14	54.53
	Total	13793.53	

Appendix 2.11
Rush of Expenditure towards the end of the year
(Reference: Paragraph 2.3.10, Page 44)

(₹ in crore)

Sl. No.	Grant No	MJH	SMJH	MIH	SBH	Total Expenditure	Expenditure incurred during January-March 2011	Expenditure incurred during March 2011	Percentage of total expenditure incurred during	
									January-March 2011	March 2011
1.	XXXVIII	4860	01	190	94	21.27	21.27	21.27	100.00	100.00
2.	XLI	7053	02	190	99	32.00	32.00	32.00	100.00	100.00
3.	XXXV	4515	00	800	98	20.00	20.00	20.00	100.00	100.00
4.	XXXIX	2801	80	101	94	45.97	45.97	45.97	100.00	100.00
5.	XXXIX	2801	80	101	99	54.00	54.00	54.00	100.00	100.00
6.	XXVII	4425	00	107	86	150.00	150.00	150.00	100.00	100.00
7.	XXVII	4425	00	108	35	11.83	11.83	11.83	100.00	100.00
8.	XXII	2217	03	191	74	90.44	90.44	90.44	100.00	100.00
9.	XXII	2217	05	800	89	32.49	32.49	32.49	100.00	100.00
10.	XXXVII	6860	01	190	95	34.56	34.56	34.56	100.00	100.00
11.	XXXVII	2245	05	101	99	153.86	153.86	153.86	100.00	100.00
12.	XXVI	2425	00	800	96	18.87	18.87	18.87	100.00	100.00
13.	XV	5054	04	800	88	33.40	33.40	33.40	100.00	100.00
14.	XV	5054	80	190	99	13.00	13.00	13.00	100.00	100.00
15.	XV	5054	80	800	72	179.22	179.22	179.22	100.00	100.00
16.	XX	4215	01	800	98	20.00	20.00	20.00	100.00	100.00
17.	XXIV	2230	01	103	19	25.00	25.00	25.00	100.00	100.00
18.	XXIV	2230	01	103	33	40.00	40.00	40.00	100.00	100.00
19.	XVIII	2210	05	001	93	21.50	21.50	21.50	100.00	100.00
20.	XVII	2202	01	101	83	25.00	25.00	25.00	100.00	100.00
21.	XXXVI	2505	02	101	99	17.24	17.24	17.24	100.00	100.00
22.	XXXIII	2405	00	800	24	100.00	99.45	99.45	99.45	99.45
23.	XXII	2217	01	800	99	10.46	10.29	10.27	98.37	98.18
24.	XXXIV	2406	01	101	84	10.40	10.35	10.17	99.52	97.79
25.	XXI	2216	80	103	99	17.85	17.85	17.22	100.00	96.47

Sl. No.	Grant No	MJH	SMJH	MIH	SBH	Total Expenditure	Expenditure incurred during January-March 2011	Expenditure incurred during March 2011	Percentage of total expenditure incurred during	
									January-March 2011	March 2011
26.	XV	5054	01	337	98	15.11	14.61	14.55	96.69	96.29
27.	XVI	2075	00	103	98	216.53	196.91	193.85	90.94	89.53
28.	XV	5054	04	337	99	276.03	242.75	230.71	87.94	83.58
29.	XXIX	2551	01	101	08	21.47	21.47	17.80	100.00	82.91
30.	XXVII	2425	00	108	80	70.00	65.00	55.00	92.86	78.57
31.	XV	5054	04	337	94	49.05	45.92	37.53	93.62	76.51
32.	XXII	2217	05	192	81	38.92	31.83	28.23	81.78	72.53
33.	XXII	2217	80	800	91	71.00	71.00	50.00	100.00	70.42
34.	XV	5054	04	101	96	51.96	47.58	36.51	91.57	70.27
35.	XX	2215	01	800	63	80.00	56.00	56.00	70.00	70.00
36.	XX	2215	01	800	68	50.00	35.00	35.00	70.00	70.00
37.	XLVI	2235	60	200	76	16.22	16.22	11.35	100.00	69.98
38.	XV	4059	01	051	71	23.07	22.68	15.91	98.31	68.96
39.	XXXVII	4859	02	800	97	40.00	26.79	26.79	66.98	66.98
40.	XXX	2408	01	800	94	24.06	18.25	15.68	75.85	65.17
41.	XXXIII	4405	00	800	80	34.49	26.38	21.21	76.49	61.50
42.	XXXVIII	4711	02	103	93	30.43	20.72	18.70	68.09	61.45
43.	XV	5054	04	101	99	47.75	28.98	29.15	60.69	61.05
44.	XVII	2202	03	102	92	43.72	30.07	26.17	68.78	59.86
45.	XV	5054	03	337	98	18.29	11.29	10.26	61.73	56.10
46.	XLI	5053	02	190	97	49.07	37.07	27.07	75.55	55.17

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

Appendix 2.12

**Drawal of funds during 2010-11 to avoid lapse of budget grant
(Reference: Paragraph 2.3.12, Page 45)**

(₹ in crore)

Sl. No.	Name of the drawing officer	Head of Account and Purpose of drawal	Amount drawn and date of drawal	Remarks
LABOUR AND REHABILITATION DEPARTMENT				
1.	Director of Coir Development	2230-01-103-33 Income Support Scheme for workers of traditional sectors such as khadi, coir, handloom, etc.	20.00 (31 March 2011)	The amount was drawn and kept in the Treasury Savings Bank account maintained at District Treasury, Alappuzha in the joint designation of the Managing Director, Coirfed and the Director of Coir Development.
2.	Director of Handloom and Textiles	- do -	10.00 (31 March 2011)	The amount was drawn and kept in the bank account of General Manager of the District Industries Centre concerned.
3.	Director of Industries and Commerce	- do -	10.00 (31 March 2011)	The amount was transferred to the Secretary, Khadi and Village Industries Board for providing income support to workers engaged in khadi sector.
SCHEDULED CASTES/SCHEDULED TRIBES DEVELOPMENT DEPARTMENT				
4.	Director of Scheduled Castes Development	2225-01-800-26 Development of Ambedkar Complex at Mannanthala	2.71 (31 March 2011)	The work of development of Ambedkar Complex was entrusted to Kerala State Construction Corporation Limited (KSCC). Hence the amount was drawn by transfer-credit to the TSB account jointly operated by the Director of Scheduled Castes Development and the MD, KSCC Ltd. Memorandum of Understanding between KSCC and the Director was signed only in July 2011. Work has not been started so far (August 2011).
FISHERIES AND PORTS DEPARTMENT				
5.	Director of Fisheries	2405-800-24 Debt Relief of loans availed by Fishermen from National Backward Classes Finance and Development Corporation, National Minorities Development Finance Corporation, Co-operative societies, Co-operative banks, etc	44.38 (30 March 2011)	Amount drawn by the Director and credited to his TSB account. The amount was paid to Additional Registrar of Co-operative Societies by demand draft on 30 March 2011 for providing debt relief. Out of this, ₹ 42.26 crore was released to six Co-operative Banks on 14 July 2011 and the balance of ₹ 2.12 crore remained unutilized (August 2011).

Sl. No.	Name of the drawing officer	Head of Account and Purpose of drawal	Amount drawn and date of drawal	Remarks
6.	Director of Fisheries	2405-800-24 Debt Relief of loans availed by Fishermen from National Backward Classes Finance and Development Corporation, National Minorities Development Finance Corporation, Co-operative societies, Co-operative banks, etc	43.14 (31 March 2011)	Amount drawn and credited to the TSB account of Director of Fisheries. The entire amount remained unutilized (August 2011).
HOUSING DEPARTMENT				
7.	The Secretary, Kerala State Housing Board	2216-80-103-99(20) Suraksha Housing Scheme	2.22 (31 March 2011)	The amount is for payment of subsidy to Below Poverty Line families to construct houses. The amount was credited to TSB account of Kerala State Housing Board and kept unutilized. Audit also noticed that at the time of transfer, ₹ 4.43 crore out of ₹ 8.58 crore which was released earlier for the scheme (up to 2009-10) was remaining unspent in the TSB account.
8.	The Secretary, Kerala State Housing Board	2216-80-103-99(34) MN One lakh Housing Reconstruction Scheme	15.00 (31 March 2011)	The amount was credited to TSB account of Kerala State Housing Board. Only ₹ 4.10 crore was spent up to the end of August 2011.
LOCAL SELF GOVERNMENT DEPARTMENT				
9.	The Project Director, Kerala Sustainable Urban Development Project (KSUDP)	2217-03-119-74 Additional Central assistance for Urban Infrastructure Scheme for Small and Medium Towns	90.44 (11 March 2011)	Amount transfer credited to TSB account of Project Director, KSUDP.
10.		2217-05-800-89 Jawaharlal Nehru National Urban Renewal Mission	12.88 (11 March 2011) 19.61 (26 March 2011)	
CO-OPERATION DEPARTMENT				
11.	Registrar of Co-operative Societies	2425-108-39 (subsidy) 4425-108-35 (share capital contribution) Assistance for market intervention support and processing for 14 Service Co-operative Banks/Societies	1.27 (31 March 2011) 10.05 (31 March 2011)	The amount was credited to the Treasury Public Account of Kerala State Co-operative Bank for disbursement to the Service Co-operative banks after satisfying the terms and conditions prescribed by the Government. The Registrar of Co-operative Societies informed (August 2011) that ₹ 3.96 crore relating to five Service Co-operative banks remained to be distributed as they had not furnished the necessary documents prescribed by the Government.

Sl. No.	Name of the drawing officer	Head of Account and Purpose of drawal	Amount drawn and date of drawal	Remarks
AGRICULTURE DEPARTMENT				
12.	Director of Agriculture	2401-104-86-01 Debt Relief Assistance under Kerala Farmers Debt Relief Commission Act, 2006	14.28 (28 March 2011 and 31 March 2011)	Amount transferred to TSB account of Registrar of Co-operative Societies for disbursement of assistance to co-operative banks and societies. Out of ₹ 24.28 crore received during 2010-11, ₹ 14.91 crore remained unutilized (August 2011).
POWER DEPARTMENT				
13.	Director, ANERT ⁴⁶	2810-00-800-86 (Plan) Rural Electrification Programme for the marginalized and disadvantaged	6.38 (30 March 2011)	Amount was credited to TSB account of ANERT. The beneficiary list has not been finalized and the project has not been implemented (August 2011).
14.	Director, ANERT	2810-00-800-85 (Plan) Improved Choolah Programme	2.50 (30 March 2011)	Amount was credited to TSB account of ANERT. Only ₹ 0.66 crore has been expended (August 2011).
15.	Director, ANERT	2810-60-800-92 (Plan) Knowledge support for the Decentralised Power Generation and Demand side Management in Local Governments	2.71 (31 March 2011)	Amount was credited to TSB account of ANERT. Only ₹ 1.02 lakh has been spent (August 2011)
Total			307.57	

⁴⁶ Agency for Non-conventional Energy and Rural Technology – A Government of Kerala undertaking

Appendix 2.13
Pendency in submission of Detailed Contingent bills against Abstract
Contingent (AC) bills drawn during 2009-10 and 2010-11
(Reference: Paragraph 2.4.1, Page 46)

(In ₹)

Sl. No.	Name of Drawing and Disbursing Officer	Number of AC bills	Amount
1.	Veterinary Polyclinic, Nedumangad	1	112500
2.	Administrative Assistant, Veterinary Dispensary, Velavoor	1	25000
3.	District Animal Husbandry Office, Thiruvananthapuram	1	10000
4.	Veterinary Dispensary, Kulathoor	1	15790
5.	Veterinary Dispensary, Aruvikkara	1	100000
6.	Veterinary Dispensary, Arumanoor	1	25000
7.	Veterinary Dispensary, Sreekaryam	1	25000
8.	Project Officer, Integrated Tribal Development Project, Kannur	1	499950
9.	District Education Officer, Malappuram	1	550000
10.	Child Development Project Officer, Vengare, Malappuram	1	227000
11.	Child Development Project Officer, Kozhikode	1	227000
12.	Child Development Project Officer, Kannur (Urban)	1	298000
13.	Child Development Project Officer, Kasaragode	1	227000
14.	Child Development Project Officer, Payyannur	1	745000
15.	Child Development Project Officer, Kannur (Rural)	1	227000
16.	Project Officer, Integrated Tribal Development Project, Wayanad	2	700000
17.	District Education Officer, Wayanad	1	49000
18.	Child Development Project Officer, Mankada, Malappuram	1	3999600
19.	Headmaster, GMVHSS, Nilambur	1	26500
20.	Superintendent, Central Prison, Kannur	2	1000000
21.	District Social Welfare Officer, Palakkad	3	32500
22.	Veterinary Surgeon, Veterinary Dispensary, Edathuruthu	1	27300
23.	Deputy Collector, LA(RCF), Palakkad	1	100000
24.	Principal Agricultural Officer, Palakkad	2	15908100
25.	Principal Agricultural Officer, Thrissur	1	1000000
26.	Assistant Director of Agriculture, Thalikulam	1	200000
	Total	31	26357240

Appendix 2.14
List of controlling officers where amounts exceeding ₹ 10 crore in each case remained unreconciled during 2010-11
(Reference: Paragraph 2.4.2, Page 47)

(₹ in crore)

Sl. No.	Name of the Controlling Officer	Amount not reconciled
1.	Secretary, Kerala Public Service Commission	53.70
2.	Secretary to Government, General Administration Department	105.20
3.	Secretary, State Planning Board	19.25
4.	Principal Secretary to Government, Finance Department	12968.08
5.	Secretary to Government, Information Technology Department	161.25
6.	Secretary to Government, Water Resources Department.	448.88
7.	Secretary to Government, Local Self Government Department	71.66
8.	Secretary, Revenue Department	142.44
9.	Secretary to Government, Health and Family Welfare Department	164.48
10.	Secretary to Government, Housing Department	39.78
11.	Secretary to Government, Industries Department	43.79
12.	Secretary to Government, Science & Technology Department	12.17
13.	Secretary to Government, Transport Department	106.07
14.	Advocate General	14.34
15.	Registrar General, High Court of Kerala	258.16
16.	Chief Electoral Officer	20.87
17.	State Election Commissioner	65.15
18.	Commissioner of Commercial Taxes	106.04
19.	Commissioner of Land Revenue	571.09
20.	Director of Survey and Land Records	55.40
21.	Inspector General of Registration	46.14
22.	Excise Commissioner	90.19
23.	Director of Treasuries	602.95
24.	Director of National Savings	130.12
25.	Director General of Police	1104.11
26.	Director General of Police (Prisons)	86.10
27.	Controller of Stationery	12.50
28.	Director of Printing	51.13
29.	Director of Vigilance Investigation	30.12
30.	Commandant General, Fire & Rescue Services	64.46
31.	Director of State Lotteries	253.83
32.	Director of Public Instruction	2881.13
33.	Director of Vocational Higher Secondary Education	126.57
34.	Secretary, Kerala Sports Council	21.34
35.	Director, Higher Secondary Education	2173.26
36.	Text Book Officer	54.30
37.	Secretary, Kerala State Library Council	14.70
38.	Director, Indegenous Medicines	87.03
39.	Director, Insurance Medical Services Department	56.51
40.	Director of Homoeopathy	43.84
41.	Director of Health Services	763.01
42.	Director of Medical Education	479.90
43.	Housing Commissioner, Kerala State Housing Board	17.85
44.	Director of Municipal Administration	15.00
45.	Chief Town Planner	129.36
46.	Director, Kerala Sustainable Urban Development Project	81.38
47.	Director of Urban Affairs	107.31
48.	Labour Commissioner	190.63

Sl. No.	Name of the Controlling Officer	Amount not reconciled
49.	Director of Training	56.47
50.	Director of Employment	63.68
51.	Director of Scheduled Castes Development	561.34
52.	Director of Scheduled Tribes Development Department	40.69
53.	Director of Social Welfare Department	220.81
54.	Registrar of Co-operative Societies	191.06
55.	Director of Agriculture	562.87
56.	Director of Groundwater Department	22.36
57.	Director of Civil Supplies	404.05
58.	Director of Animal Husbandry	188.34
59.	Director of Dairy Development	10.70
60.	Chief Conservator of Forests	107.72
61.	Director of Panchayats	37.48
62.	Commissioner of Rural Development	227.51
63.	Director of Industries and Commerce	73.00
64.	Director of Ports	140.26
65.	Director of State Water Transport	18.37
66.	Director of Tourism	83.32
67.	Secretary, Tourism Department	11.05
	Total	28163.65

Source: Information furnished by the Principal Accountant General (A&E), Kerala

Appendix 2.15
Non-mustering of pensioners
(Reference: Paragraph 2.9.2; Page 51)

Sl. No.	Name of Treasury	Number of cases
1.	Sub Treasury, Kattappana	4
2.	Sub Treasury, Adimali	4
3.	Sub Treasury, Devikulam	3
4.	Sub Treasury, Mancompu	4
5.	Sub Treasury, Pathanapuram	4
6.	Sub Treasury, Chadayamangalam	18
7.	District Treasury, Kottarakkara	5
8.	Sub Treasury, Sasthamkotta	3
9.	Sub Treasury, Kottarakkara	5
10.	Sub Treasury, Chavara	4
11.	Sub Treasury, Paravoor	4
12.	Sub Treasury, Kundara	6
13.	Sub Treasury, Chathannoor	4
14.	Pension Payment Sub Treasury, Kollam	4
15.	Sub Treasury, Karunagappally	5
16.	Sub Treasury, Kazhakkootam	4
17.	Sub Treasury, Vaikom	3
18.	Sub Treasury, Erattupettah	3
19.	Sub Treasury, Meenachil	3
20.	Sub Treasury, Kothamangalam	6
21.	Sub Treasury, Mannar	3
22.	Sub Treasury, Edathua	6
23.	Sub Treasury, Harippad	4
24.	Sub Treasury, Konni	5
25.	Sub Treasury, Nayarambalam	5
26.	Sub Treasury, Adoor	4
27.	Sub Treasury, Pathanamthitta	4
28.	District Treasury, Pathanamthitta	4
29.	Sub Treasury, Karukachal	5
30.	Sub Treasury, Pallickathodu	7
31.	Sub Treasury, Gandhinagar	5
32.	Sub Treasury, Ettumanoor	4
33.	District Treasury, Kottayam	4
34.	Sub Treasury, Kadakkal	4
35.	Pension Payment Sub Treasury, Neyyattinkara	6
36.	Sub Treasury, Vizhinjam	4
37.	Sub Treasury, Parassala	4
38.	Sub Treasury, Vithura	3

Sl. No.	Name of Treasury	Number of cases
39.	Rural District Treasury, Kattakada	5
40.	Sub Treasury, Nedumangadu	4
41.	Sub Treasury, Varkala	5
42.	Sub Treasury, Kadakkavoor	6
43.	Sub Treasury, Payyoli	4
44.	Rural District Treasury, Irinjalakuda	6
45.	Sub Treasury, Annamanada	2
46.	Sub Treasury, Thriprayar	4
47.	Sub Treasury, Kodungallur	3
48.	Sub Treasury, Changaramkulam	4
49.	Sub Treasury, Chittoor	4
50.	Sub Treasury, Cherppulassery	4
51.	Sub Treasury, Shoranur	4
52.	Sub Treasury, Kasaragode	6
53.	Sub Treasury, Nileshwar	5
54.	Sub Treasury, Chattanchal	3
55.	District Treasury, Mattannur	5
56.	Sub Treasury, Iritty	4
57.	Sub Treasury, Koothuparamba	4
58.	Sub Treasury, Peravoor	3
59.	District Treasury, Wayanad	3
60.	Sub Treasury, Sulthan Bathery	4
61.	Sub Treasury, Pulappally	4
62.	Sub Treasury, Vythiri	4
63.	District Treasury, Thrissur	4
64.	Sub Treasury, Chelakkara	4
65.	Sub Treasury, Cherppu	5
66.	Sub Treasury, Chakkarakallu	2
67.	Sub Treasury, Kannur	4
68.	District Treasury, Kannur	4
69.	Sub Treasury, Pazhayangadi	4
70.	District Treasury, Thamarassery	4
71.	Sub Treasury, Thiruvampady	4
72.	Sub Treasury, Balussery	4
73.	Sub Treasury, Pulamanthole	4
74.	Sub Treasury, Valanchery	1
75.	Sub Treasury, Karuvarakundu	4
76.	Sub Treasury, Kondotty	5
77.	Sub Treasury, Areacode	6
	Total	336

Appendix 3.1
Utilisation Certificates outstanding as on 30 June 2011
(Reference: Paragraph 3.1; Page 53)

(₹ in lakh)

Department	Year of payment of grant	Total grants paid		Utilisation certificates					
				Not due		Received		Outstanding	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Cultural Affairs	2009-10	17	278.35	Nil	...	Nil	...	17	278.35
Cultural Affairs	2010-11	89	4588.57	56	963.73	7	2625.30	26	999.54
Sports and Youth Affairs	2009-10	3	254.25	Nil	...	Nil	...	3	254.25
Sports and Youth Affairs	2010-11	11	2342.18	10	2076.18	1	266.00	Nil	...
Higher Education	2010-11	21	3338.32	21	3338.32	Nil	...	Nil	...
Tourism	2010-11	1	65.57	1	65.57	Nil	...	Nil	...
Technical Education	2010-11	16	2906.14	Nil	...	16	2906.14	Nil	...
General Education	2010-11	23	1887.75	7	174.75	16	1713.00	Nil	...
Health and Family Welfare	2010-11	36	8354.58	13	2706.58	23	5648.00	Nil	...
Scheduled Castes and Scheduled Tribes Development	2010-11	3	79.00	1	29.00	2	50.00	Nil	...
Land Revenue	2010-11	3	82.68	3	82.68	Nil	...	Nil	...
Animal Husbandry	2010-11	2	100.00	2	100.00	Nil	...	Nil	...
Co-operation	2010-11	7	55.80	6	51.55	Nil	....	1	4.25
Total		232	24333.19	120	9588.36	65	13208.44	47	1536.39

Appendix 3.2
Statement showing names of bodies and authorities, the accounts of which had not
been received as of March 2011
(Reference: Paragraph 3.2; Page 54)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received (₹ in lakh)
Higher Education			
1.	Institute of Human Resources Development in Electronics, Thiruvananthapuram	2009-10	425
2.	Centre for Continuing Education, Thiruvananthapuram	2009-10	150.38
Health and Family Welfare			
3.	Kerala Ayurvedic Studies and Research Society, Kottakkal	2009-10	387.66
Local Self Government			
4.	Trivandrum Development Authority, Thiruvananthapuram	2009-10	22
Science and Technology			
5.	Tropical Botanical Garden and Research Institute, Thiruvananthapuram	2009-10	-
6.	Malabar Botanic Garden Society, Thiruvananthapuram	2009-10	-
Labour and Rehabilitation			
7.	Kerala Handloom Workers Welfare Fund Board, Kannur	2009-10	392.35
Scheduled Castes and Scheduled Tribes Development			
8.	Institute of Civil Services Examinations Training Society, Thiruvananthapuram	2009-10	40
General Education			
9.	State Institute of Children's Literature, Thiruvananthapuram	2009-10	180
Tourism			
10.	Kerala Institute of Tourism and Travel Studies	2009-10	99.98
Total number of Annual Accounts:10			

* Details not received from the institutions.

Appendix 3.3
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.3; Page 54)

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	2007-08	2007-08	2003-04	18.12.2008	11.3.2011	32 months 11 days
2.	Command Area Development Authority, Thrissur	Up to 2011-12	2009-10	2008-09	2005-06	11.3.2008	30.3.2011	9 months
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Up to 2011-12	2009-10	2009-10	2003-04	25.11.2008	21.7.2010	21 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	Up to 2011-12	2009-10	2009-10		Information not received	19.11.2010	4 months 19 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2008-09	2007-08	2004-05	11.3.2008	27.9.2011	26 months 27 days
6.	Kerala State Human Right Commission, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2007-08	09.09.2009	21.7.2010	21 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2007-08	01.07.2009	22.11.2010	4 months 22 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2006-07	26.2.2008	1.4.2011	9 months 1 day
9.	District Legal Services Authority, Kollam	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2006-07	17.2.2009	21.7.2010	21 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2005-06	23.7.2007	1.4.2011	9 months 1 day
11.	District Legal Services Authority, Alappuzha	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2008-09	22.12.2010	24.6.2010	Nil
12.	District Legal Services Authority, Kottayam	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2006-07	24.6.2008	20.7.2010	20 days
13.	District Legal Services Authority, Idukki	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2006-07	24.6.2008	27.7.2010	27 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	2009-10	2009-10	2006-07	25.11.2008	3.2.2011	7 months 3 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2008-09	23.6.2009	13.10.2010	3 months 13 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2007-08	23.7.2009	27.10.10	3 months 27 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	23.7.2008	15.6.2010	Nil
19.	District Legal Services Authority, Wayanad	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2008-09	22.12.2010	24.2.2011	7 months 24 days
20.	District Legal Services Authority, Kannur	1998-99 onwards Act enacted by Parliament	2009-10	2008-09	2006-07	23.06.2009	16.7.2010	16 days
21.	District Legal Services Authority, Kasaragode	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2006-07	23.6.2009	16.7.2010	16 days
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2009-10	2009-10	2007-08	1.7.2009	22.11.2010	4 months 22 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 3.4
Statement of finalisation of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.4; Page 54)

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	2007-08	158.99	Lack of qualified professionals for preparation of accounts.
2.	Kerala State Insurance Department	2008-09	3.18	Reasons not available
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 2007-08 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 3.5
Department-wise/duration-wise break-up of cases of
misappropriation, defalcation, etc.
(Reference: Paragraph 3.5; Page 55)

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	3 (30.63)	2 (1.30)	... ..	3 (88.21)	... ..	... ..	8 (120.14)
2.	Animal Husbandry	1 (0.35)	1 (3.65)	... ..	... ..	... ..	... ..	2 (4.00)
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 (39.21)	2 (0.17)	2 (1.54)	2 (0.66)	17 (138.80)
7.	Fisheries and Ports	... ..	1 (2.38)	1 (1.32)	... ..	... ..	... ..	2 (3.7)
8.	Forest and Wildlife	... ..	8 (32.63)	... ..	1 (0.36)	1 (0.85)	... ..	10 (33.84)
9.	General Education	2 (1.74)	2 (10.34)	8 (2.77)	2 (0.16)	1 (1.10)	2 (3.64)	17 (19.75)
10.	Health and Family Welfare – Indian Systems of Medicine	... ..	... ..	1 (1.84)	... ..	... ..	... ..	1 (1.84)
11.	Health and Family Welfare – Health Services	5 (25.27)	3 (151.16)	1 (4.03)	2 (1.64)	3 (2.23)	... ..	14 (184.33)
12.	Health and Family Welfare - Medical Education	1 (1.16)	2 (17.97)	... ..	... ..	... ..	... ..	3 (19.13)
13.	Higher Education – Collegiate Education	... ..	1 (0.20)	1 (0.73)	1 (0.02)	... ..	... ..	3 (0.95)
14.	Higher Education - Technical Education	... ..	1 (7.44)	... ..	... ..	... ..	... ..	1 (7.44)
15.	Home Department – Police	1 (3.93)	... ..	... ..	... ..	1 (0.38)	... ..	2 (4.31)
16.	Industries	... ..	... ..	2 (0.47)	... ..	... ..	... ..	2 (0.47)
17.	Local Self Government	... ..	3 (4.51)	2 (2.77)	1 (1.85)	... ..	... ..	6 (9.13)
18.	Public Works Department	1 (1.87)	3 (8.36)	... ..	... ..	... ..	... ..	4 (10.23)
19.	Revenue – Survey and Land Records	... ..	... ..	... ..	... ..	... ..	1 (5.60)	1 (5.60)
20.	Scheduled Castes and Scheduled Tribes Development	... ..	... ..	... ..	... ..	2 (0.65)	... ..	2 (0.65)
21.	Social Welfare	2 (9.25)	... ..	... ..	... ..	... ..	... ..	2 (9.25)
22.	Taxes – Lotteries	... ..	... ..	... ..	1 (2.61)	... ..	... ..	1 (2.61)
23.	Motor Vehicles	... ..	1 (10.20)	... ..	... ..	... ..	... ..	1 (10.20)
24.	Water Resources	... ..	17 (146.30)	... ..	... ..	... ..	... ..	17 (146.30)
	Total	20 (142.15)	49 (425.71)	20 (64.44)	13 (95.02)	11 (7.2)	6 (10.10)	119 (744.62)

(Figures in brackets indicate ₹ in lakh)

Appendix 3.6
Department/category-wise details in respect of cases of loss to
Government due to theft, misappropriation and loss of
Government material
(Reference: Paragraph 3.5; Page 55)

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	120.14	8	120.14
Animal Husbandry			2	4.00	2	4.00
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			17	138.80	17	138.80
Fisheries and Ports			2	3.70	2	3.70
Forest and Wildlife			10	33.84	10	33.84
General Education	9	1.05	8	18.70	17	19.75
Health and Family Welfare – Indian Systems of Medicine			1	1.84	1	1.84
Health and Family Welfare – Health Services	2	2.16	12	182.17	14	184.33
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			2	4.31	2	4.31
Industries			2	0.47	2	0.47
Local Self Government			6	9.13	6	9.13
Public Works Department			4	10.23	4	10.23
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	2.61	1	2.61
Motor Vehicles			1	10.20	1	10.20
Water Resources	1	0.55	16	145.75	17	146.30
Total	15	4.30	104	740.32	119	744.62