

Appendix I
Summarised Financial Position of the Government of Kerala as on 31 March 2005
(Reference: Paragraph 1.4.1; Page 5 and 1.8.1; Page 16)

(Rupees in crore)

As on 31 March 2004	Liabilities	As on 31 March 2005
17420.94	Internal Debt	21676.23
	8220.99 Market Loans bearing interest	9597.30
	8.31 Market Loans not bearing interest	8.40
	1944.09 Loans from Life Insurance Corporation of India	2282.26
	247.69 Loans from General Insurance Corporation of India	273.93
	479.38 Loans from National Bank for Agriculture and Rural Development	524.62
	275.46 Loans from National Co-operative Development Corporation	289.57
	1426.33 Loans from other institutions	1416.60
	4253.35 Special securities issued to National Small Savings Fund of the Central Government	7048.30
	284.70 Ways and Means Advances from Reserve Bank of India excluding Overdrafts	235.25
	280.64 Overdrafts from Reserve Bank of India	..
5627.96	Loans and Advances from Central Government	5410.82
	155.64 Pre – 1984-85 Loans	126.80
	370.09 Non-Plan Loans	195.93
	5041.40 Loans for State Plan Schemes	5023.40
	11.09 Loans for Central Plan Schemes	10.01
	49.74 Loans for Centrally Sponsored Plan Schemes	54.68
8.12	Contingency Fund	84.96
14403.33	Small Savings, Provident Funds, etc.	14790.83
1579.81	Deposits	1496.96
199.23	Reserve Funds	321.72
39239.39	Total - Liabilities	43781.52

Appendix I – Concl.

(Rupees in crore)

As on 31 March 2004	Assets	As on 31 March 2005
9832.88	Gross Capital Outlay on Fixed Assets –	10514.62
	2150.70 Investments in share of Companies, Corporations, etc. 2230.75*	
	7682.18 Other Capital Outlay 8283.87#	
5041.75	Loans and Advances –	5143.01
	2510.87 Loans for Power Projects 2577.80	
	2377.61 Other Development Loans 2444.05	
	153.27 Loans to Government servants and Miscellaneous loans 121.16	
4.56	Reserve Fund Investments	4.56
1.51	Advances	0.47
127.37[@]	Suspense and Miscellaneous Balances	31.90[@]
443.55	Remittance Balances	422.61
(-)226.64	Cash-	(-)93.96
	28.89 Cash in Treasuries 47.81	
	(-)254.13 Deposits with Reserve Bank (-)130.06	
	(-)16.40 Remittances in transit - Local (-)25.06	
	2.35 Departmental Cash Balance 0.69	
	0.20 Permanent Advances 0.21	
	12.45 Cash Balance Investments 12.45	
24014.41	Deficit on Government Account –	27758.31
	3680.30 (i) Revenue Deficit of the current year 3668.92	
	20334.11 (ii) Accumulated deficit upto previous year 24014.41	
	(iii) Add: Appropriation to Contingency Fund 75.00	
	(iv) Less: Miscellaneous Capital Receipts 0.02	
39239.39	Total – Assets	43781.52

[@] Higher rounding.

* Figures adopted as per Statement No. 2 of the Finance Accounts 2004-05. However, the figures exhibited in Statement No.14 differs by Rs 39.59 crore owing to exclusion of investment in development of infrastructure facilities to Kannur Airport (Rs 4.59 crore) and Thiruvananthapuram Airport Development Society (Rs 35 crore) – Refer footnote qq(i) of Statement No. 14 of the Finance Accounts 2004-05

The net value of assets and liabilities of the erstwhile Public Health Engineering Department (PHED) taken over by the Kerala Water Authority on 1 April 1984 was provisionally valued at Rs 435.53 crore and incorporated in the accounts of the Authority. As the valuation had not been approved by the Government under Section 16 (2) of the Act the investment shown in the Government accounts against PHED had not been adjusted.

Appendix II
Abstract of Receipts and Disbursements for the year 2004-05
(Reference: Paragraph 1.4.1; Page 5)

(Rupees in crore)

Receipts				Disbursements					
2003-04			2004-05	2003-04		Non-Plan	Plan	Total	2004-05
	Section – A: Revenue								
11815.37	1.Revenue Receipts		13500.49	15495.67	1. Revenue Expenditure	14063.40	3106.01	17169.41	17169.41
8088.77	Tax Revenue	8963.65		7397.93	General Services	7832.54	153.27	7985.81	
806.98	Non-Tax Revenue	819.09		5025.21	Social Services	4776.82	1102.58	5879.40	
2012.01	State's share of Union Taxes and Duties	2404.95		3080.12	Education, Sports, Art and Culture	3140.78	113.41	3254.19	
210.54	Non-plan Grants	379.84		831.70	Health and Family Welfare	731.45	159.54	890.99	
369.74	Grants for State Plan Schemes	628.45		399.14	Water Supply, Sanitation, Housing and Urban Development	187.80	466.28	654.08	
327.33	Grants for Central Plan and Centrally Sponsored Plan Schemes	304.51		10.88	Information and Broadcasting	7.26	4.65	11.91	
--	Grants for special plan schemes	--		230.01	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	79.66	165.75	245.41	
				91.37	Labour and Labour Welfare	127.74	45.13	172.87	
				371.13	Social Welfare and Nutrition	484.76	147.82	632.58	
				10.86	Others	17.37	--	17.37	
				2999.35	Economic Services:	1456.68	1850.16	3306.84	
				646.68	Agriculture and allied activities	501.16	255.14	756.30	
				761.20	Rural Development	344.18	945.97	1290.15	
				12.63	Special Areas Programmes	--	12.53	12.53	
				179.73	Irrigation and Flood control	179.47	11.72	191.19	
				577.86	Energy	0.66	61.05	61.71	
				191.75	Industry and Minerals	38.52	155.72	194.24	
				455.62	Transport	320.39	242.77	563.16	
				37.96	Science, Technology and Environment	16.62	37.02	53.64	
				135.92	General Economic Services	55.68	128.24	183.92	
				73.18	Grants-in-aid and Contributions	(-) 2.64	--	(-) 2.64	
3680.30	II. Revenue Deficit carried over to Section B		3668.92						
15495.67	Total - Section A		17169.41	15495.67	Total - Section A				17169.41

Appendix II – Contd.

(Rupees in crore)

Receipts				Disbursements					
2003-04			2004-05	2003-04		Non-Plan	Plan	Total	2004-05
	Section B:								
(-) 103.22	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		(-) 226.64	164.85	III. Opening Overdraft from Reserve Bank of India				280.64
--	IV. Miscellaneous Capital Receipts		0.02	639.71	IV. Capital Expenditure	24.65	657.09	681.74	681.74
				39.50	General Services:	2.54	39.39	41.93	
				56.08	Social Services:	(-) 0.71*	90.59	89.88	
				14.69	Education, Sports, Art and Culture		25.89	25.89	
				22.68	Health and Family Welfare		30.28	30.28	
				1.93	Water Supply, Sanitation, Housing and Urban Development	(-) 0.68*	2.41	1.73	
				10.48	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		28.23	28.23	
				5.81	Social Welfare and Nutrition		3.68	3.68	
				--	Labour and Labour Welfare		--	--	
				0.49	Others	(-) 0.03*	0.10	0.07	
				544.13	Economic Services:	22.82	527.11	549.93	
				38.54	Agriculture and allied activities	3.63	29.57	33.20	
				159.20	Irrigation and Flood Control	18.94	156.24	175.18	
				--	Energy	--	--	--	
				30.55	Industry and Minerals	--	74.53	74.53	
				260.59	Transport	0.25	251.75	252.00	
				55.25	General Economic Services	--	15.02	15.02	

* Minus expenditure is due to receipt and recoveries on capital account more than the debit for the year

Appendix II – Concl.

(Rupees in crore)

Receipts			Disbursements			
2003-04			2004-05	2003-04		2004-05
72.89	V. Recoveries of Loans and Advances		95.23	1291.94	V. Loans and Advances Disbursed	196.49
--	From Power Projects	--		1173.90	For Power Projects	66.93
41.97	From Government Servants	36.93		3.86	To Government Servants	4.82
30.92	From Others	58.30		114.18	To Others	124.74
	VI. Revenue Surplus brought down			3680.30	VI. Revenue Deficit brought down	3668.92
6992.46	VII. Public Debt Receipts		6596.22	2341.25	VII. Repayment of Public Debt	2277.43
6023.56	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	5114.11		466.16	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	528.73
0.73	Net transactions under Ways and Means Advances excluding overdraft	--		--	Net transactions under Ways and Means Advances excluding overdraft	49.45*
968.17	Loans and Advances from Central Government	1482.11		1875.09	Repayment of Loans and Advances to Central Government	1699.25
--	VIII. Appropriation from the Consolidated Fund to Contingency Fund		75.00	--	VIII. Appropriation to Contingency Fund	75.00
--	IX. Amount transferred to Contingency Fund		16.88	16.88	IX. Expenditure from Contingency Fund	15.04
26147.18	X. Public Account Receipts		33681.02	25481.66	X. Public Account Disbursements	33136.43
8773.13	Small Savings, Provident Funds, etc.	7896.44		7148.17	Small Savings, Provident Funds, etc.	7508.94
133.70	Reserve Funds	358.13		125.36	Reserve Funds	235.64
3320.48	Deposits and Advances	2231.11		4269.94	Deposits and Advances	2312.92
9476.50	Suspense and Miscellaneous	18318.31		9371.31	Suspense and Miscellaneous	18222.84
4443.37	Remittances	4877.03		4566.88	Remittances	4856.09
280.64	XI.- Closing Overdraft from Reserve Bank of India		--	(-) 226.64	XI. Cash Balance at end	(-) 93.96
				28.89	Cash in Treasuries	47.81
				(-) 16.40	Local Remittances	(-) 25.06 [@]
				(-) 254.13	Deposits with Reserve Bank	(-) 130.06
				2.55	Departmental cash balance including Permanent Advance	0.90
				12.45	Cash Balance Investment	12.45
33389.95	Total – Section B		40237.73	33389.95	Total – Section B	40237.73

* Represents receipts: Rs 4485.31 crore and disbursements: Rs 4534.76 crore

[@] Minus balance represents remittances between treasuries and currency chests remaining unadjusted on 31 March 2005

Appendix III
Sources and Application of Funds
(Reference: Paragraph 1.4.1; Page 5)

(Rupees in crore)

2003-04	Sources	2004-05	
11815.37	1. Revenue receipts		13500.49
72.89	2. Recoveries of Loans and Advances		95.23
4651.21	3. Increase in Public debt other than overdraft		4318.79
115.79	4. Increase in overdraft		..
--	5. Miscellaneous Capital Receipts		0.02
665.52	6. Net receipts from Public account		544.59
1624.96	Increase in Small Savings, Provident Funds, etc.	387.50	
(-)949.46	Net effect in Deposits and Advances	(-) 81.81	
8.34	Net effect in Reserve Funds	122.49	
105.19	Net effect of Suspense and Miscellaneous transactions	95.47	
(-)123.51	Net effect of Remittance transactions	20.94	
--	7. Net effect of Contingency Fund transactions		76.84
123.42	8. Decrease in closing cash balance		--
17444.20	Total		18535.96
	Application		
15495.67	1. Revenue expenditure		17169.41
1291.94	2. Lending for development and other purposes		196.49
639.71	3. Capital expenditure		681.74
--	4. Decrease in overdraft		280.64
16.88	5. Net effect of Contingency Fund transactions		--
--	6. Appropriation to Contingency Fund		75.00
--	7. Increase in cash balance		132.68
17444.20	Total		18535.96

Explanatory Notes

1. The abridged accounts in Appendices I to III have to be read with comments and explanations in the Finance Accounts.
2. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix I, 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.
3. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and others pending settlement, etc.
4. There was a difference of Rs 40.02 lakh (net credit) between the figures reflected in the accounts and that intimated by the Reserve Bank of India under "Deposit with Reserve Bank". Out of the difference, a net debit of Rs 1.49 lakh had been cleared and the balance of Rs 41.51 lakh (net credit) is under reconciliation (August 2005).

Appendix IV
Time Series Data on State Government Finances
(Reference: Paragraph 1.4.1; Page 5 and 1.8.1; Page 17)

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05
Part A. Receipts					
1. Revenue Receipts	8731	9056	10634	11815	13500
<i>(i) Tax Revenue</i>	<i>5870(67)</i>	<i>5924 (65)</i>	<i>7303 (69)</i>	<i>8089 (68)</i>	<i>8963 (66)</i>
Taxes on Sales, Trade, etc.	4344(74)	4441(75)	5343 (73)	5991 (74)	6701 (75)
State Excise	689(11)	541(09)	663 (09)	656 (08)	746 (08)
Taxes on Vehicles	395(07)	452(08)	513 (07)	586 (07)	610 (07)
Stamps and Registration fees	341(06)	394(07)	487(07)	550 (07)	775 (09)
Land Revenue	39(01)	35 [#]	38 [#]	40 [#]	44 [#]
Taxes on Agricultural Income	4 [#]	2 [#]	6 [#]	9 [#]	5 [#]
Other Taxes	58(01)	59(01)	253 (04)	257 (04)	82 (01)
<i>(ii) Non Tax Revenue</i>	<i>659(08)</i>	<i>543(06)</i>	<i>678 (06)</i>	<i>807 (07)</i>	<i>819 (06)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>1586(18)</i>	<i>1614(18)</i>	<i>1715 (16)</i>	<i>2012 (17)</i>	<i>2405 (18)</i>
<i>(iv) Grants in aid from GOI</i>	<i>616(07)</i>	<i>975(11)</i>	<i>938 (09)</i>	<i>907 (08)</i>	<i>1313 (10)</i>
2. Miscellaneous Capital Receipts	--	--	04	--	-- [§]
3. Total revenue and Non debt capital receipts (1+2)	8731	9056	10638	11815	13500
4. Recovery of Loans and Advances	117	55	77	73	95
5. Public Debt Receipts	2156	2792	3966	6992	6596
Internal Debt (excluding Ways & Means Advances and Overdraft)	1491	2011	2717	6023	5114
Net transactions under Ways and Means Advances excluding Overdraft	182	*	56	1	--
Loans and advances from Government of India [@]	483	781	1193	968	1482
6. Total receipts in the Consolidated Fund (3+4+5)	11004	11903	14681	18880	20191
7. Contingency Fund Receipts	--	--	22	--	92
8. Public Account receipts	21126	18940	25528	26147	33681
9. Total receipts of State (6+7+8)	32130	30843	40231	45027	53964
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	11878(93)	11662(94)	14756 (94)	15495 (89)	17169 (95)
<i>Plan</i>	<i>1941(16)</i>	<i>1766(15)</i>	<i>3054 (21)</i>	<i>2394(15)</i>	<i>3106 (18)</i>
<i>Non Plan</i>	<i>9937(84)</i>	<i>9896(85)</i>	<i>11702 (79)</i>	<i>13101 (85)</i>	<i>14063(82)</i>
General Services (incl. Interest payment)	5457(46)	5611(48)	6678 (45)	7398 (48)	7986 (47)
Social Services	4188(35)	4076(35)	5038 (34)	5025 (32)	5879 (34)
Economic Services	2178(18)	1908(16)	2982 (20)	2999 (19)	3307 (19)
Grants-in-aid and Contributions	55(01)	67(01)	58 (01)	73 (01)	(-) 03
11. Capital Expenditure	577(05)	558(05)	699 (04)	640 (04)	682 (04)
<i>Plan</i>	<i>581(101)</i>	<i>547(98)</i>	<i>679 (97)</i>	<i>607 (95)</i>	<i>657 (96)</i>
<i>Non Plan</i>	<i>(-) 04 (-01)</i>	<i>11(02)</i>	<i>20 (03)</i>	<i>33 (05)</i>	<i>25 (04)</i>
General Services	39(07)	26(04)	41 (06)	40 (06)	42 (06)
Social Services	58(10)	59(11)	83 (12)	56 (09)	90 (13)
Economic Services	480(83)	473(85)	575 (82)	544 (85)	550 (81)
12. Disbursement of Loans and Advances	271(02)	160(01)	250 (02)	1292 (07)	196 (01)
13. Total (10+11+12)	12726	12380	15705	17427	18047

Insignificant

§ Only Rs 2,28,800

* Less than Rs 1 crore.

@ Includes Ways and Means Advances from GOI

Appendix IV – Concl.

(Rupees in crore)

	2000-01	2001-02	2002-03	2003-04	2004-05
14. Repayment of Public Debt	423	751	1262	2341	2277
Internal Debt (excluding Ways and Means Advances and Overdrafts)	139	215	258	466	529
Net transactions under Ways and Means Advances excluding Overdrafts	--	--	--	--	49
Loans and Advances from Government of India [@]	284	536	1004	1875	1699
15. Appropriation to Contingency Fund	--	--	--	--	75
16. Total disbursement out of Consolidated Fund (13+14+15)	13149	13131	16967	19768	20399
17. Contingency Fund disbursements	--	22	--	17	15
18. Public Account disbursements	19218	17467	23418	25482	33136
19. Total disbursement by the State (16+17+18)	32367	30620	40385	45267	53550
Part C. Deficits					
20. Revenue Deficit (1-10)	3147	2606	4122	3680	3669
21. Fiscal Deficit (3+4-13)	3878	3269	4990	5539	4452
22. Primary Deficit (21-23)	1620	780	2043	2211	839
Part D. Other data					
23. Interest Payments (included in revenue expenditure)	2258	2489	2947	3328	3613
24. Arrears of Revenue [†] (Percentage of Tax & non -Tax Revenue Receipts)	978(15)	1037(16)	1411 (18)	105 [‡] (1)	1748 (18)
25. Financial Assistance to local bodies, etc.	3262	2921	4213	5453	4706
26. Ways & Means Advances/Overdrafts availed (days)	363	359	359	333	354
27. Interest on WMA/Overdraft	13	23	21	24	21
28. Gross State Domestic Product (GSDP) at current prices	69770	72349	80844	90172	100327 [♦]
29. Outstanding Fiscal Liabilities (year end)	25721	29025	33782	39231	43697
30. Outstanding guarantees including interest (year end)	9553	11818	12623	14009	12316
31. Maximum amount guaranteed (year end)	12798	14122	14923	15613	14783
32. Number of incomplete projects/works	104	101	89	104	98
33. Capital blocked in incomplete projects/works [#]	1743	1808	938	1194	1250

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

[@] Includes Ways and Means Advances from GOI.

[†] Source: Audit Report (Revenue Receipts) of respective years.

[‡] Electrical Inspectorate did not include arrears of electricity duty due from Kerala State Electricity Board as on 31 March 2002 because Government ordered (October 2002) netting off of the dues between the Board and Government as on 31 March 2002.

[♦] Figures as given in the Medium Term Fiscal Plan

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

Appendix V
(Reference: Paragraph 1.4.1 ; Page 5)

Part A – Government Accounts

I. Form of Annual Accounts

The accounts of the State Government are prepared in two volumes viz., the Finance Accounts and the Appropriation Accounts. The Finance Accounts present the details of all transactions pertaining to both receipts and expenditure under appropriate classification in the Government accounts. The Appropriation Accounts, present the details of expenditure by the State Government vis-à-vis the amounts authorised by the State Legislature in the budget grants. Any expenditure in excess of the grants requires regularisation by the Legislature.

Part B - List of terms used in the Chapter-I and basis for their calculation

Terms	Basis for calculation
Buoyancy of a parameter	$\frac{\text{Rate of Growth of the parameter}}{\text{GSDP Growth}}$
Buoyancy of a parameter (X) with respect to another parameter (Y)	$\frac{\text{Rate of Growth of the parameter (X)}}{\text{Rate of Growth of the parameter (Y)}}$
Rate of Growth (ROG)	$[(\text{Current year Amount}/\text{previous year Amount}) - 1] * 100$
Development Expenditure	Social Services + Economic Services
Weighted Interest Rate	$\text{Interest Payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities})/2] * 100$
Interest spread	GSDP growth – Weighted Interest Rate
Interest received as <i>per cent</i> to outstanding loans and advances	$(\text{Interest Received} / \text{Closing balance of Loans and Advances}) * 100$
Revenue Deficit	Revenue Receipt – 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 Revenue (BCR)	Revenue Receipt <u>minus</u> Plan grants and Non-Plan Revenue Expenditure excluding debits under 2048-Appropriation for Reduction or Avoidance of Debt

Appendix VI
List of Autonomous Institutions which had not rendered accounts
for the year 2004-05

(Reference: Paragraph 1.7.8; Page 16)

Sl. No	Name of the Institution
1.	University of Kerala
2.	Mahatma Gandhi University
3.	Sree Sankaracharya University of Sanskrit
4.	Kerala Rural Water Supply and Sanitation Agency
5.	Centre for Earth Science Studies
6.	Tropical Botanical Garden and Research Institute
7.	Rajeev Gandhi Centre for Development of Bio-technology
8.	Kerala Information Technology Services Society
9.	Regional Cancer Centre
10.	Primary Development Society of Kerala – SSA
11.	Kerala Cashew Workers Relief and Welfare Fund Board
12.	Kerala Fishermen Welfare Fund Board
13.	Kerala State Chalachitra Academy
14.	Technopark – Kerala
15.	Centre for Development Studies
16.	Centre for Development of Imaging Technology
17.	Kerala Sahitya Academy
18.	Kerala Lalithakala Academy
19.	Kerala Sangeetha Nataka Academy
20.	State Institute of Children’s Literature
21.	Bharat Scouts and Guides
22.	Sabarimala Sanitation Society
23.	Kerala Aviation Training Centre
24.	Trivandrum Development Authority

Appendix VII
Status of submission of accounts as of August 2005 by bodies/authorities
(Reference: Paragraph 1.7.9; Page 16)

Sl. No.	Name of body	Section under which entrusted	Date of entrustment	Year up to which entrusted	Year up to which accounts were due	Year up to which accounts were submitted	Year up to which Audit Reports were issued
1	Command Area Development Authority	19(3)	3 August 2000	2004-05	2004-05	2003-04	2002-03
2	Kerala Institute of Labour and Employment	20(1)	29 June 2002	2006-07	2004-05	2003-04	2001-02
3	Kerala Khadi and Village Industries Board	19(3)	20 January 1999	2002-03	2004-05	2001-02	2000-01
4	Kerala State Commission for Backward classes	19(3)	25 March 2002	2006-07	2004-05	2002-03	2001-02
5	Kerala Water Authority	19(3)	3 March 2005	2008-09	2004-05	2002-03	2001-02
6	Kerala State Human Rights Commission	19(2)	4 August 1997	1998-99 onwards	2004-05	2003-04	2003-04
7	Kerala Building and Other Construction Workers' Welfare Board	19(2)	20 November 2001	1998-99 onwards	2004-05	2002-03	2002-03
8	(i) Kerala State Legal Services Authority (ii) Fourteen District Legal Services Authorities (DLSA)	19(2) 19(2)	3 December 1997 3 December 1997	1998-99 onwards 1998-99 onwards	2004-05 2004-05	2003-04 @	2003-04 @

@ Out of 14 DLSAs, DLSA, Kasaragod had submitted the accounts up to 2003-04 and the remaining DLSAs had not submitted their accounts.

Appendix VIII
Statement showing cases of misappropriations, defalcations, etc., reported up to March 2005 and pending finalisation as at the end of June 2005
(Reference: Paragraph 1.7.10 ; Page 16)

(Rupees in lakh)

Sl. No.	Name of Department	Cases reported upto March 2001		Cases reported during								Total	
				2001-02		2002-03		2003-04		2004-05			
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1.	Agriculture	3	1.99	-	-	1	1.84	2	88.06	2	3.08	8	94.97
2.	Animal Husbandry	2	0.02	-	-	-	-	3	4.86	-	-	5	4.88
3.	Cultural affairs (Archives)	1	0.20	-	-	-	-	-	-	-	-	1	0.20
4.	Finance												
	(i) National savings	1	0.45	-	-	-	-	-	-	-	-	1	0.45
	(ii) Treasuries	11	110.77	1	0.21	1	0.29	1	23.54	2	76.17	16	210.98
5.	Fisheries and Ports	1	1.32	-	-	-	-	2	4.39	-	-	3	5.71
6.	Forest and Wildlife	-	-	1	8.06	-	-	7	26.28	-	-	8	34.34
7.	Food, Civil Supplies and Consumer Affairs Department	1	11.87	-	-	-	-	-	-	-	-	1	11.87
8.	General Education	21	36.75	1	0.13	1	0.15	-	-	3	10.40	26	47.43
9.	Health and Family Welfare												
	(i) Health Services	6	7.89	-	-	2	2.16	2	2.76	3	152.73	13	165.54
	(ii) Medical Education	3	3.67	-	-	-	-	-	-	1	15.00	4	18.67
	(iii) Indian Systems of Medicine	-	-	-	-	-	-	1	1.84	-	-	1	1.84
10.	Higher Education (Collegiate Education)	5	1.09	-	-	4	4.88	1	0.20	-	-	10	6.17
	Technical Education	-	-	-	-	-	-	-	-	1	7.44	1	7.44
11.	Home (Police)	2	0.42	-	-	-	-	-	-	-	-	2	0.42
12.	Industries	1	0.18	-	-	-	-	2	0.47	-	-	3	0.65
13.	Labour and Rehabilitation Department	-	-	-	-	-	-	-	-	1	0.33	1	0.33
14.	Local Self Government (Rural)	2	2.63	-	-	-	-	1	0.82	-	-	3	3.45
15.	Public Works												
	(i) Buildings	7	3.14	-	-	1	2.50	1	4.37	1	0.08	10	10.09
	(ii) Roads and Bridges	6	2.77	-	-	1	3.31	-	-	-	-	7	6.08
16.	Revenue												
	(i) Land Revenue	2	7.86	-	-	-	-	-	-	-	-	2	7.86
	(ii) Survey and Land Records	1	5.60	-	-	-	-	-	-	-	-	1	5.60
17.	Taxes (Lotteries)	1	3.43	-	-	-	-	-	-	-	-	1	3.43
	Commercial Taxes	-	-	-	-	1	3.58	-	-	-	-	1	3.58
18.	Scheduled Castes/ Scheduled Tribes Development	1	0.17	-	-	-	-	1	1.56	-	-	2	1.73
19.	Water Resources	19	25.25	-	-	2	10.20	2	0.36	2	13.39	25	49.20
20.	Transport – Motor Vehicles	-	-	-	-	-	-	2	10.38	2	4.30	4	14.68
Total		97	227.47	3	8.40	14	28.91	28	169.89	18	282.92	160	717.59

Appendix IX
Department-wise details of Writes off of losses, etc.
(Reference: Paragraph 1.7.11; Page 16)

Sl. No.	Name of Department	Writes off		Waivers	
		Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
1.	Agriculture	19	2.06	4	0.69
2.	Animal Husbandry	14	1.14	0	0.00
3.	Co-operation	7	0.25	10	1.29
4.	Cultural Affairs	9	0.13	0	0.00
5.	Finance	7	7.00	3	0.34
6.	Fisheries and Ports	1	0.04	0	0.00
7.	Forest and Wildlife	4	2.17	0	0.00
8.	General Administration	12	8.00	10	5.38
9.	General Education	9	1.62	1	0.17
10.	Health and Family Welfare	228	11.00	2	0.50
11.	Higher Education	6	3.61	2	0.17
12.	Home	12	5.60	5	0.63
	Judiciary	5	5.00	0	0.00
13.	Housing	8	6.41	0	0.00
14.	Industries	2	0.14	0	0.00
15.	Labour and Rehabilitation	7	0.37	0	0.00
16.	Legal Metrology	1	0.06	0	0.00
17.	Local Self Government	3	0.81	0	0.00
18.	Mining and Geology	0	0.00	1	3.10
19.	Parliamentary Affairs	1	0.23	0	0.00
20.	Planning and Economic Affairs	1	1.86	1	0.14
21.	Power	1	0.01	0	0.00
22.	Printing	1	0.02	0	0.00
23.	Revenue	10	2.22	0	0.00
24.	Scheduled Castes and Scheduled Tribes Development	3	4.52	1	0.13
25.	Social Welfare	8	2.27	0	0.00
26.	Sports and Youth Affairs	2	0.58	0	0.00
27.	Taxes	1	1.45	1	0.21
28.	Technical	2	0.01	0	0.00
Total		384	68.58	41	12.75

Appendix X
**List of Statutory Corporations and Government Companies having
 accumulated loss and investment in them by Government
 (Reference: Paragraph 1.8.6; Page 18)**

Sl. No.	Name of concern	Government investment as of 31 March 2005 [§]	Accumulated loss [#]	Period up to which accounts were finalised
		<i>(Rupees in crore)</i>		
1.	The Kerala Financial Corporation	141.99	70.83	2004-05
2.	Kerala State Road Transport Corporation	119.74	1139.94	2002-03
3.	Kerala Industrial Infrastructure Development Corporation	88.24	2.83	2004-05
4.	The Kerala Fisheries Corporation Limited*	4.85	11.05	1984-85
5.	Kerala Tourism Development Corporation Limited	48.05	2.73	2000-01
6.	The Travancore – Cochin Chemicals Limited	16.91	5.55	2003-04
7.	Kerala Construction Components Limited	0.28	2.75	2001-02
8.	Kerala State Industrial Development Corporation Ltd	294.74	16.75	2003-04
9.	The Kerala Premo Pipe Factory Limited*	1.31	0.19	1985-86
10.	The Plantation Corporation of Kerala Limited	5.57	17.06	2002-03
11.	The Kerala Ceramics Limited	5.24	29.87	2002-03
12.	The Kerala Agro-Industries Corporation Limited	3.05	8.54	1999-2000
13.	Trivandrum Spinning Mills Limited	7.73	17.28	2002-03
14.	Kerala Electrical and Allied Engineering Company Limited	38.55	61.78	2002-03
15.	Kerala Soaps and Oils Limited	2.99	37.40	1994-95
16.	Travancore Plywood Industries Limited	0.49	23.04	2001-02
17.	Trivandrum Rubber Works Limited	2.75	22.76	1998-99
18.	Kerala State Handloom Development Corporation Limited	10.73	14.01	2002-03
19.	Handicrafts Development Corporation of Kerala Limited	1.94	3.34	1999-2000
20.	The Kerala State Cashew Development Corporation Limited	48.87	383.41	2001-02
21.	Chalakydy Refractories Limited*	3.47	3.36	1989-90
22.	Kerala State Coir Corporation Limited	8.04	8.33	2001-02
23.	Kerala State Drugs and Pharmaceuticals Limited	1.80	10.60	1994-95
24.	Sitaram Textiles Limited	5.94	35.76	2003-04
25.	Kerala State Textiles Corporation Limited	17.88	45.65	2004-05
26.	The Kerala Land Development Corporation Limited	6.71	44.82	2000-01
27.	Kerala State Electronics Development Corporation Limited	88.16	396.37	2003-04
28.	The Travancore Sugars and Chemicals Limited	0.32	5.45	2003-04
29.	The Kerala State Civil Supplies Corporation Limited	8.56	384.43	2002-03
30.	Scooters Kerala Limited	2.20	12.40	2002-03
31.	Kerala Automobiles Limited	3.47	0.08	2003-04
32.	Steel Industrials Kerala Limited	27.92	40.46	2003-04

[§] Source – Statement No. 14 of Finance Accounts 2004-05

[#] Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2005

* Under liquidation

Appendix X – Concl.

Sl. No.	Name of concern	Government investment as of 31 March 2005 [§]	Accumulated loss [#]	Period up to which accounts were finalised
		(Rupees in crore)		
33.	Kerala State Construction Corporation Limited	0.88	19.46	2003-04
34.	Kerala State Film Development Corporation Limited	18.13	17.67	2001-02
35.	Kerala Livestock Development Board Limited	6.03	2.47	2000-01
36.	Kerala State Coconut Development Corporation Limited	2.85	11.38	1993-94
37.	Kerala Small Industries Development Corporation Limited	18.16	40.96	2002-03
38.	Kerala Fishermen's Welfare Corporation Limited [*]	0.42	1.00	1982-83
39.	Kerala State Engineering Works Limited [†]	0.46	1.51	1991-92
40.	Metropolitan Engineering Company Limited	2.52	9.00	1999-2000
41.	The Kerala State Handicapped Persons' Welfare Corporation Limited	2.01	0.59	1994-95
42.	Kerala Artisans' Development Corporation Limited	1.93	2.17	2000-01
43.	Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited	13.80	0.49	1992-93
44.	Transformers and Electricals Kerala Limited	11.20	57.58	2003-04
45.	The Metal Industries Limited	0.47	1.99	2003-04
46.	Meat Products of India Limited	0.98	5.89	2001-02
47.	Kerala Special Refractories Limited [*]	2.91	2.08 ^{&}	1996-97
48.	Kerala State Poultry Development Corporation Limited	1.00	3.66	2002-03
49.	Kerala State Women's Development Corporation Limited	6.79	0.31	1994-95
50.	Kerala State Horticultural Products Development Corporation Limited	5.22	1.92	1998-99
51.	Kerala Hitech Industries Limited	20.56	16.18	2003-04
52.	Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited	0.50	1.16	2003-04
53.	Steel Complex Limited	3.00	50.27	2004-05
54.	Kerala State Wood Industries Limited ^{††}	1.35	6.54	1989-90
55.	Kerala State Maritime Development Corporation	8.86	2.97	2003-04
56.	Kerala State Mineral Development Corporation Limited	1.26	0.54 ^{&}	2002-03
57.	Kerala Feeds Ltd.	20.74	0.40	2003-04
58.	Autokast Limited	1.00	124.08	2003-04
59.	Kerala State Ex-servicemen Development and Rehabilitation Corporation	0.50	0.25	2004-05
60.	Kerala State Bamboo Corporation Limited	6.11	0.77	2001-02
61.	Bekal Resorts Development Corporation Limited	39.95	0.53	2004-05
62.	Traco Cable Company Limited	12.82	17.66	2002-03
		1230.90	3260.30	

[§] Source – Statement No. 14 of Finance Accounts 2004-05

[#] Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2005

^{*} Under liquidation

[†] Under lockout from 1st June 1993

[&] Based on figures in Statement No. 14 of Finance Accounts 2004-05

Appendix XI
Arrears in preparation of Pro forma Accounts by Departmental Commercial Undertakings
(Reference: Paragraph 1.8.8; Page 19)

Department	Number of undertakings	Name of undertaking/trading scheme	Year for which accounts are due
Finance	1	Kerala State Insurance Department	1992 to 2004
General Education	1	Text Book Office, Thiruvananthapuram.	1987-88 to 2004-05
Public Works and Transport	1	State Water Transport Department, Alappuzha.	1999-2000 to 2004-05
Home	1	Rubber Plantation at Open Prison, Nettukaltheri	2003-04 and 2004-05
Agriculture (Animal Husbandry)	3	Intensive Poultry Development Block, Muvattupuzha.	1993-94 to 1996-97, 2003-04 and 2004-05
		Intensive Poultry Development Block, Pettah	1994-95, 1995-96, 2001-02, 2002-03 and 2003-04** (up to 31.10.2003)
		Feed Compounding Unit, Chengannur*	2003-04 and 2004-05

** The institution was transferred to Kerala State Poultry Development Corporation with effect from 01 November 2003.

* Formerly Poultry Feed Manufacturing and Distribution Scheme, Chengannur.

Appendix XII
Areas in which major savings occurred
(Reference: Paragraph 2.3.1; Page 31)

(Rupees in crore)

Grant No./ Major Head	Areas in which major savings occurred	Savings
REVENUE (VOTED)		
II Heads of States, Ministers and Headquarters Staff		
2052	Modernising Government Programme (MGP)	10.08
3451	Implementation Plan under MGP	51.34
3451	Land Acquisition and Infrastructure Development	20.00
XVI Pensions and Miscellaneous		
2071	Pension benefits to employees of State aided Educational Institutions	72.91
2071	Family Pension	63.45
2071	Gratuities	19.17
XVII Education, Sports, Art and Culture		
2202	Assistance to Non-Government Primary Schools	89.58
2202	Government Secondary Schools	71.63
2202	Government Primary Schools	66.05
2202	Higher Secondary Education	42.18
XVIII Medical and Public Health		
2210	Hospitals and Dispensaries	26.10
2210	District and Taluk Hospitals	23.69
XX Water Supply and Sanitation		
2215	Grant-in-aid to Kerala Water Authority	199.78
XXII Urban Development		
2217	Plan Assistance for Local Area Plan Programme	71.71
2217	Valmiki Ambedker Awaz Yojana	20.00
2217	Maintenance grant-second State Finance Commission	15.61
XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		
2225	Pooled fund for SCP	46.90
2225	Economic Development Scheme for SCs utilising Special Central Assistance	13.01
2225	Assistance to Gram Panchayats	20.48
XXIX Agriculture		
2702	Minor Irrigation Project maintenance	15.53
2415	Grant-in-aid to Kerala Agricultural University	12.13
2402	Soil and Water Conservation on water shed basins	11.50
XXX Food		
2408	Reimbursement of Price Difference to Food Corporation of India	111.00
2408	Assistance to Public Sector and other Undertakings	20.00
XXXV Panchayat		
2515	Plan assistance to Grama Panchayat for Local Area Plan Programme	184.94
2515	Plan assistance to Zilla Panchayats/District level Panchayat for Local Area Plan Programme	60.09
2515	Plan assistance to Block Panchayats for Local Area Plan Programme	42.25
CAPITAL (VOTED)		
XXVIII Miscellaneous Economic Services		
5475	Rural Infrastructure Development Fund	100.00
5475	Equity Contribution towards Kerala Infrastructure Investment Fund Board	35.00
XXIX Agriculture		
4402	Infrastructural Development for intensive crop production	8.10
4402	Pokkali land Development Project	4.00
4402	Implementation of Drainage and Flood Protection	4.00
XXXVII Industries		
4859	Infrastructure for Technopark/Info Park	30.00
4885	Investment in Kerala State Industrial Development Corporation	16.70
4885	Investment in Kerala Financial Corporation	11.00
REVENUE (CHARGED)		
Debt Charges		
2049	Interest on loans for Non-plan schemes	167.07

Appendix XIII

**Significant cases of savings in grants/appropriations
(Reference: Paragraph 2.3.1 ; Page 31)**

(Rupees in crore)

Sl. No	Number and Name of Grant/Appropriation	Total grant/appropriation	Amount of savings (Percentage)
Revenue-Voted			
1.	II Heads of States, Ministers and Headquarters Staff	294.47	142.84 (49)
2.	VI Land Revenue	145.56	42.92 (29)
3.	VII Stamps and Registration	52.35	8.93 (17)
4.	X Treasury and Accounts	60.32	8.28 (14)
5.	XII Police	645.28	87.09 (13)
6.	XIII Jails	40.12	12.54 (31)
7.	XIV Stationery and Printing and Other Administrative Services	111.99	12.20 (11)
8.	XV Public Works	758.44	82.92 (11)
9.	XVII Education, Sports, Art and Culture	3791.83	476.93 (13)
10.	XVIII Medical and Public Health	930.64	146.00 (16)
11.	XX Water Supply and Sanitation	479.25	216.48 (45)
12.	XXII Urban Development	442.68	123.39 (28)
13.	XXIV Labour and Labour Welfare	217.99	44.46 (20)
14.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	733.61	133.03 (18)
15.	XXIX Agriculture	530.02	105.61 (20)
16.	XXX Food	171.37	127.87 (75)
17.	XXXI Animal Husbandry	128.91	19.58 (15)
18.	XXXIII Fisheries	56.96	10.06 (18)
19.	XXXIV Forest	162.38	23.59 (15)
20.	XXXV Panchayats	1670.21	515.98 (31)
21.	XXXVI Community Development	263.07	91.62 (35)
22.	XXXVIII Irrigation	169.56	43.30 (26)
23.	XXXIX Power	73.93	20.32 (27)
24.	XLII Tourism	79.37	10.73 (14)
Capital-Voted			
25.	XVII Education, Sports, Art and Culture	31.48	5.60 (18)
26.	XVIII Medical and Public Health	40.95	11.58 (28)
27.	XXI Housing	13.48	6.88 (51)
28.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes	41.74	9.41(23)

		and Other Backward Classes		
29.	XXVII	Co-operation	36.80	5.21 (14)
30.	XXVIII	Miscellaneous Economic Services	135.05	135.01 (100)
31.	XXIX	Agriculture	46.01	28.11 (61)
32.	XXXIII	Fisheries	23.40	7.43 (32)
33.	XXXVII	Industries	177.48	40.47 (23)
34.	XXXVII I	Irrigation	186.11	26.53 (14)
35.	XXXIX	Power	85.58	18.65 (22)
36.	XLI	Transport	41.51	16.62 (40)
Total			12869.9 0	2818.17

Appendix XIV
Persistent savings
(Reference: Paragraph 2.3.2; Page 31)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Amount of savings (Percentage)		
		2002-03	2003-04	2004-05
Revenue-Voted				
1	VI Land Revenue	35.32 (30)	28.55 (23)	42.92 (29)
2	XX Water Supply and Sanitation	59.54 (23)	75.14 (24)	216.48 (45)
3	XXII Urban Development	99.92 (31)	116.82 (35)	123.39 (28)
4	XXIV Labour and Labour Welfare	55.87 (45)	83.04 (48)	44.46 (20)
5	XXX Food	112.55 (65)	130.73 (77)	127.87 (75)
6	XL Ports	1.63 (21)	11.07 (62)	2.43 (25)
Revenue-Charged				
7	XV Public Works	0.97 (67)	1.48 (91)	1.45 (91)
Capital-Voted				
8	XIX Family Welfare	1.62 (54)	1.85 (62)	0.61 (40)
9	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	25.57 (61)	36.81 (69)	9.41 (23)
10	XXXI Animal Husbandry	4.85 (93)	4.03 (99)	2.25 (91)
11	XL Ports	4.24 (54)	3.59 (43)	2.98 (28)

Appendix XV
Excess over provision relating to previous years requiring regularisation
(Reference: Paragraph 2.3.3; Page 31)

(Rupees in crore)

Year	No. of Grants/ Appropriations	Grant/Appropriation Numbers	Amount of excess
1983-84	2	XVII RV and CV	3.69
1984-85	1	XVII – RV	29.36
1985-86	2	XVII RV and CCh	34.30
1988-89	1	XVIII – RV	0.04
1989-90	1	XVII – RV	38.45
1990-91	4	VI – RV, XVII – RV, XIX – RV, XXVIII – RV	81.90
1991-92	4	II – RCh, XVII – RV and CV, XVIII – CV	36.07
1992-93	2	XXV – CV, XXX – RV	0.31
1993-94	3	XVII – CCh, XX – CV, XXII – CV	0.74
1994-95	2	XVIII – CV&CCh	1.47
1995-96	8	VI – RCh, XIV – RV, XX – RV, XXVI – RV, XXXIX – CV, XLI – RV & CV, XLII – RV	40.77
1996-97	5	VI – RCh, XIV – CV, XVIII – CV, XXV – CCh, XXXIX – CV	0.67
1997-98	5	XV – RCh, XVIII – CV, XXV – CV, XLII – CV, IX-RV	23.31
1998-99	4	XIV – CV, XV – RCh, XXV – RV, XXVIII – CV	8.00
1999-2000	2	I – RV, XIX – RV	22.17
2000-01	4	I – RCh, XVI – RV, XIX – RV, XXV – RV	347.29
2001-02	6	XI – RV, XII – CV, XVII – CCh, XVIII – CV, XIX – RV, XXXVII – RV	92.64
2002-03	10	I – RV, III – RV, VII – RV, X – RV, XVI – RV, XIV – CV, XVIII – CV, III – RCh, DC – RCh & PDR – CCh	1403.12
2003-04	11	I-RV, III -RV, V-RV, XI- RV, XVII-RV, XIX-RV, XII-RV, II-RC, DC - RCh, PDR-CC, XLIII-RV	1307.84
Total	77		3472.14

RV – Revenue-Voted
CV – Capital-Voted
RCh – Revenue-Charged

CCh – Capital-Charged
PDR – Public Debt Repayment
DC - Debt Charges

Appendix XVI
Cases of unnecessary supplementary grants/appropriations
(Reference: Paragraph 2.3.5; Page 32)

(Rupees in crore)

Sl. No.	Number and Name of Grant	Original grant	Supplementary grant	Total	Expenditure	Savings
Revenue-Voted						
1.	II Heads of States, Ministers and Headquarters Staff	290.76	3.71	294.47	151.63	142.84
2.	VI Land Revenue	142.29	3.27	145.56	102.64	42.92
3.	X Treasury and Accounts	57.29	3.03	60.32	52.04	8.28
4.	XII Police	632.59	12.69	645.28	558.19	87.09
5.	XIII Jails	32.45	7.67	40.12	27.58	12.54
6.	XIV Stationery and Printing and other Administrative Services	108.40	3.58	111.98	99.78	12.20
7.	XVII Education, Sports, Art and Culture	3752.10	39.72	3791.82	3314.89	476.93
8.	XVIII Medical and Public Health	895.13	35.51	930.64	784.64	146.00
9.	XX Water supply and Sanitation	473.79	5.46	479.25	262.77	216.48
10.	XXI Housing	80.68	2.07	82.75	75.15	7.60
11.	XXII Urban Development	413.26	29.42	442.68	319.29	123.39
12.	XXIII Information and Publicity	12.33	1.03	13.36	11.91	1.45
13.	XXIV Labour and Labour Welfare	199.04	18.95	217.99	173.53	44.46
14.	XXIX Agriculture	467.37	62.65	530.02	424.41	105.61
15.	XXXI Animal Husbandry	128.36	0.55	128.91	109.34	19.57
16.	XXXIV Forest	160.52	1.86	162.38	138.79	23.59
17.	XXXVI Community Development	237.67	25.39	263.06	171.44	91.62
18.	XXXVIII Irrigation	144.96	24.60	169.56	126.26	43.30
19.	XXXIX Power	63.79	10.14	73.93	53.61	20.32
20.	XLI Transport	18.83	1.52	20.35	15.93	4.42
21.	XLII Tourism	78.12	1.25	79.37	68.64	10.73
Revenue-Charged						
22.	III Administration of Justice	19.18	0.81	19.99	17.98	2.01
23.	Debt Charges	3778.97	18.73	3797.70	3612.90	184.80
Capital-Voted						
24.	XVIII Medical and Public Health	30.10	10.85	40.95	29.37	11.58
25.	XXV Social Welfare including welfare of	38.62	3.12	41.74	32.33	9.41

	Scheduled Castes, Scheduled Tribes and Other Backward Classes						
26.	XXX Food	18.86	1.24	20.10	16.46	3.64	
27.	XXXIII Fisheries	21.40	2.00	23.40	15.98	7.42	
28.	XLI Transport	37.30	4.21	41.51	24.89	16.62	
Capital-Charged							
29.	XV Public Works	0.29	1.13	1.42	0.01	1.41	
Total		12334. 45	336.16	12670.6 1	10792.3 8	1878.23	

Appendix XVII
Cases of excessive supplementary grants/appropriations
(Reference: Paragraph 2.3.5; Page 32)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Original Grant/Appropriation	Supplementary Grant/Appropriation	Total	Expenditure	Savings
Revenue-Voted						
1.	I State Legislature	18.48	1.86	20.34	18.63	1.71
2.	III Administration of Justice	95.72	5.66	101.38	97.50	3.88
3.	IV Elections	18.12	14.08	32.20	31.89	0.31
4.	XI District Administration and Miscellaneous	127.98	78.28	206.26	200.85	5.41
5.	XV Public Works	634.47	123.97	758.44	675.52	82.92
6.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	583.04	150.56	733.60	600.57	133.03
7.	XXVI Relief on Account of Natural Calamities	163.46	382.21	545.67	521.16	24.51
8.	XXXIII Fisheries	41.92	15.03	56.95	46.89	10.06
9.	XXXVII Industries	191.56	19.68	211.24	194.51	16.73
Revenue-Charged						
10.	II Heads of States, Ministers and Headquarters Staff	27.26	2.39	29.65	28.35	1.30
11.	XVI Pensions and Miscellaneous	2.78	1.23	4.01	3.16	0.85
12.	XVII Education, Sports, Art and Culture	0.12	3.92	4.04	3.92	0.12
Capital-Voted						
13.	XII Police	--	1.65	1.65	0.84	0.81
14.	XVII Education, Sports, Art and Culture	18.93	12.54	31.47	25.87	5.60
15.	XIX Family Welfare	--	1.52	1.52	0.91	0.61
16.	XXIX Agriculture	3.87	42.14	46.01	17.90	28.11
17.	XXXVII Industries	70.35	107.13	177.48	137.01	40.47
18.	XXXVIII Irrigation	106.47	79.64	186.11	159.58	26.53
19.	XXXIX Power	61.92	23.66	85.58	66.93	18.65
20.	XLII Tourism	9.51	10.47	19.98	15.00	4.98
Capital-Charged						
21.	XXXVIII Irrigation	1.51	1.78	3.29	3.1	0.19
Total		2177.47	1079.40	3256.87	2850.09	406.78

Appendix XVIII
Cases where supplementary provision proved insufficient
(Reference: Paragraph 2.3.5; Page 32)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Original provision	Supplementary provision	Total	Expenditure	Excess uncovered
Revenue-Voted						
1	XIX Family Welfare	92.00	0.70	92.70	107.53	14.83
Capital-Voted						
2	XV Public Works	81.28	178.04	259.32	260.34	1.02
Capital-Charged						
3	Public Debt Repayment	6052.54	9.72	6062.26	11886.32	5824.06
Total		6225.82	188.46	6414.28	12254.19	5839.91

Appendix XIX
Excessive/unnecessary reappropriation of funds
(Reference: Paragraph 2.3.6; Page 32)

(Rupees in crore)

Sl. No	Number, Name of Grant/ Appropriation and Head of account	Original plus supplementary provision	Reappropriation	Final grant/ appropriation	Actual expenditure	Excess (+)/ Savings (-)
II Heads of States, Ministers and Headquarters staff						
1.	2052-00-090-87	17.25	(-) 13.26	3.99	7.17	(+) 3.18
2.	3451-00-101-82	60.40	(-) 52.43	7.97	9.06	(+) 1.09
III Administration of Justice						
3.	2014-00-105-99	54.57	(-) 1.85	52.72	53.38	(+) 0.66
V Agriculture Income and Sales Tax						
4.	2040-00-101-97	48.64	(-) 2.72	45.92	47.64	(+) 1.72
XII Police						
5.	2055-00-003-99	6.19	(-)3.72	2.47	1.93	(-) 0.54
6.	2055-00-115-99	63.00	(-)16.85	46.15	46.71	(+) 0.56
XIV Stationary and Printing and Other Administrative Services						
7.	2058-00-103-99	29.61	(-)0.19	29.42	27.08	(-)2.34
8.	2070-00-104-99	17.01	(-)2.77	14.24	14.89	(+)0.65
XV Public Works						
9.	2059-80-053-99	7.78	(-)3.50	4.28	3.51	(-) 0.77
10.	3054-05-337-99	12.29	(+)7.81	20.10	17.40	(-)2.70
11.	3054-80-800-94	10.25	(-)1.34	8.91	4.80	(-)4.11
12.	4059-01-051-85	10.79	(-)0.70	10.09	8.67	(-)1.42
13.	4059-01-051-75	3.14	(-)0.55	2.59	1.95	(-)0.64
14.	4059-80-001-99	6.34	(-)1.38	4.96	6.76	(+)1.80
15.	5054-80-800-81	0.82	(+)1.02	1.84	0.98	(-)0.86
XVII Education, Sports, Art and Culture						
16.	2202-03-103-99	64.55	(-)15.13	49.42	61.49	(+)12.07
17.	2203-00-104-99	14.35	(+)1.44	15.79	14.82	(-)0.97
18.	2204-00-103-99	2.90	(-)2.51	0.39	1.04	(+)0.65
19.	2810-01-800-98	8.00	(-)7.00	1.00	2.43	(+)1.43
20.	4202-01-203-99	2.90	(+)1.84	4.74	2.24	(-)2.50
XVIII Medical and Public Health						
21.	2210-01-102-98	34.12	(-)4.74	29.38	31.39	(+)2.01
22.	2210-01-110-98	31.18	(-)2.66	28.52	33.21	(+)4.69
23.	2210-01-110-97	37.48	(-)1.27	36.21	36.75	(+)0.54
24.	2210-03-103-99	61.54	(-)1.63	59.91	64.41	(+)4.5

						0
XIX Family Welfare						
25	2211-00-101-99	65.00	(-)15.00	50.00	70.81	(+)20.81
26	2211-00-101-96	--	(+)15.00	15.00	4.02	(-)10.98
XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes						
27	2225-01-277-89	8.00	(+)0.92	8.92	5.80	(-)2.12
28	2235-02-102-98	69.00	(-)1.11	67.89	71.09	(+)3.20
29	2235-02-198-50	19.31	(-)0.59	18.72	23.45	(+)4.73
30	4235-01-277-94	5.00	(-)1.98	3.02	4.03	(+)1.01
31	4235-02-800-98	1.36	(-)0.55	0.81	1.46	(+)0.65
XXVI Relief on account of Natural Calamities						
32	2245-02-101-98	6.00	(-)2.75	3.25	12.65	(+)9.40
33	2245-02-101-94	10.40	(-)9.49	0.91	1.44	(+)0.53
34	2245-02-112-99	1.00	(-)0.96	0.04	1.12	(+)1.08
35	2245-02-113-99	10.00	(-)5.82	4.18	8.50	(+)4.32
36	2245-02-800-95	0.65	(-)0.60	0.05	1.07	(+)1.02

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XXIX Agriculture						
37	2401-00-001-96	68.01	(+)0.90	68.91	67.05	(-)1.86
38	2401-00-800-61	40.20	(-)8.12	32.08	36.26	(+)4.18
39	2702-02-005-99	10.75	(-)1.55	9.20	10.67	(+)1.47
40	4702-00-101-99	8.50	(-)1.81	6.69	7.46	(+)0.77
XXXI Animal Husbandry						
41	2403-00-103-99	4.01	(+)0.74	4.75	3.57	(-)1.18
42	4403-00-800-99	1.00	(+)1.03	2.03	--	(-)2.03
XXXVI Community Development						
43	2501-06-196-48	--	(+)1.91	1.91	0.83	(-)1.08
44	2501-06-197-48	9.05	(+)7.98	17.03	15.91	(-)1.12
45	2515-00-001-49	39.33	(-)0.63	38.70	42.01	(+)3.31
XXXVIII Irrigation						
46	2701-80-799-99	15.44	(-)8.27	7.17	8.02	(+)0.85
47	4701-80-800-92	2.57	(+)2.36	4.93	3.70	(-)1.23
Debt Charges						
48	2048-00-101-99	67.45	(+)39.55	107.00	--	(-)107.00
49	2049-01-101-99	786.06	(-)16.36	769.70	824.50	(+)54.80
Public Debt Repayment						
50	6003-00-105-97	73.38	(+)273.20	346.58	49.64	(-)296.94
51	6004-02-101-99	490.70	(-)309.59	181.11	1022.72	(+)841.61

Appendix XX
Non-surrender of savings of Rs 5 crore and above
(Reference: Paragraph 2.3.7; Page 32)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Savings	Amount surrendered	Amount not surrendered
Revenue-Voted				
1.	II Heads of States, Ministers and Headquarters Staff	142.84	135.52	7.32
2.	XIII Jails	12.54	6.31	6.23
3.	XV Public Works	82.92	13.52	69.4
4.	XVII Education, Sports, Art and Culture	476.93	129.82	347.11
5.	XVIII Medical and Public Health	146.00	63.88	82.12
6.	XX Water Supply and Sanitation	216.48	201.33	15.15
7.	XXI Housing	7.60	1.25	6.35
8.	XXII Urban Development	123.39	107.55	15.84
9.	XXIV Labour and Labour Welfare	44.46	18.83	25.63
10.	XXIX Agriculture	105.61	81.10	24.51
11.	XXXI Animal Husbandry	19.58	4.09	15.49
12.	XXXIII Fisheries	10.06	3.14	6.92
13.	XXXV Panchayat	515.98	51.30	464.68
14.	XXXVIII Irrigation	43.30	25.11	18.19
15.	XXXIX Power	20.32	1.41	18.91
Capital-Voted				
16.	XVII Education, Sports, Art and Culture	5.60	1.49	4.11
17.	XVIII Medical and Public Health	11.58	7.95	3.63
18.	XXXVIII Irrigation	26.53	20.84	5.69
19.	XXXIX Power	18.66	--	18.66
Total		2030.38	874.44	1155.94

Appendix XXI
Excess surrender of savings
(Reference: Paragraph 2.3.8; Page 33)

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Savings	Amount surrendered	Amount surrendered in excess
Revenue-Voted				
1.	III Administration of Justice	3.88	4.48	0.60
2.	V Agricultural Income Tax and Sales Tax	2.09	3.65	1.56
3.	XI District Administration and Miscellaneous	5.41	6.12	0.71
4.	XXVI Relief on Account of Natural Calamities	24.51	46.64	22.13
5.	XXXII Dairy	1.66	2.24	0.58
6.	XXXVI Community Development	91.62	97.86	6.24
7.	XXXVII Industries	16.73	30.01	13.28
8.	XLII Tourism	10.73	11.40	0.67
Revenue-Charged				
9.	III Administration of Justice	2.01	2.24	0.23
10.	Debt Charges	184.80	186.16	1.36
Capital-Voted				
11.	XII Police	0.81	1.00	0.19
12.	XXV Social Welfare including welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9.41	10.29	0.88
13.	XXIX Agriculture	28.11	28.76	0.65
Total		381.77	430.85	49.08

Appendix XXII
Arrears in reconciliation
(Reference: Paragraph 2.5; Page 35)

Year	Number of controlling officers	Number of monthly reconciliation certificates due
1997-98	1	12
1998-99	1	12
1999-2000	1	12
2001-02	5	60
2002-03	15	234
2003-04	38	741
2004-05	142	1734
Total		2805

Appendix XXIII
Rush of expenditure
(Reference: Paragraph 2.6; Page 35)

(Rupees in lakh)

Sl. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2005	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2250 – Other Social Services	919.93	764.14	83	412.36	45
2	2435 – Other Agricultural Programmes	2054.03	1289.89	63	671.71	33
3	2506 – Land Reforms	507.26	382.81	75	349.61	69
4	2801 – Power	5361.41	4653.91	87	4653.91	87
5	2810 – Non Conventional sources of Energy	809.32	529.22	65	521.37	64
6	3055 – Road Transport	36.02	36.02	100	36.02	100
7	4211 – Capital Outlay on Family Welfare	90.54	90.54	100	90.54	100
8	4402 – Capital Outlay on soil and Water Conservation	350.00	350.00	100	350.00	100
9	4403 – Capital Outlay on Animal Husbandry	23.13	20.00	86	10.00	43
10	4406 – Capital Outlay on Forestry & Wild Life	711.94	394.77	55	320.90	45
11	4425 – Capital Outlay on Co-operation	1282.12	644.74	50	593.01	46
12	4701 – Capital Outlay on Major & Medium Irrigation	13933.87	7094.72	51	6863.26	49
13	4858 – Capital Outlay on Engineering Industries	2479.29	1723.29	70	1723.29	70
14	4885 – Other Capital Outlay on Industries & Minerals	1000.00	1000.00	100	1000.00	100
15	5051 – Capital Outlay on Ports and Lighthouses	784.25	414.29	53	410.84	52
16	5052 – Capital Outlay on Shipping	50.00	50.00	100	50.00	100

1 7	5053 – Capital Outlay on Civil Aviation	1246.67	1000.00	80	1000.00	80
1 8	5056 – Capital Outlay on Inland Water Transport	209.12	106.14	51	105.52	50
1 9	5075 – Capital Outlay on Other Transport Services	358.98	317.75	89	199.48	56
2 0	5452 – Capital Outlay on Tourism	1499.77	1283.74	86	1283.74	86
Total		33707.65	22145.97		20645.56	

Appendix XXIV
Details of non-availability of equipment
(Reference : Paragraph 3.4.15; Page 78)

Name of equipment	Name of Medical College	Purpose of Equipment
ogy tic Blood Cell Counter	vananthapuram, Alappuzha	ology analysis
iology ted culture system	vananthapuram, Alappuzha, Kozhikode	diagnosis of most infectious disease especially slow growing organism like TB Bacilli
ent for Polymerase Chain Reaction	vananthapuram, Alappuzha, Kozhikode	etection of disease.
cope – Flourescent and dark ground	-do-	identification of fluorescent stained bacteria and virus
ader Washer and Printer	-do-	ng various diseases.
istry alyser	vananthapuram, Alappuzha zhikode no standby machine	edy biochemical analysis.
tic Blood lyser	vananthapuram, Alappuzha zhikode no standby machine	al for trauma and Intensive Care.
ent for Polymerase Chain Reaction	Alappuzha, Kozhikode	alysis for early detection of disease
ogy Subtraction Angiography (DSA)	vananthapuram, Alappuzha, Kottayam, Thrissur and Kozhikode	f disorders of vascular diseases
ography Unit	vananthapuram, Kozhikode, Alappuzha and Kottayam	etection of breast cancer.

Appendix XXV
Details of equipment not functioning
(Reference : Paragraph 3.4.16; Page 79)

Name of Equipment	Year from which equipment not functioning	Name of MC
Medical Automatic Blood Cell Counter	2000	appuzha
Biology Refrigerator - 70° C	2000	iruvananthapuram
Chemistry Automatic Blood Gas analyser	2004	iruvananthapuram
	1997	appuzha
Chemical analyser (RA.100)	1997	appuzha
Water Analyser	2003	iruvananthapuram
Chemical analyser Superstat 919	2003	ozhikode
Chemical Analyser (Electrolyte analyzer)	2003	iruvananthapuram

Appendix XXVI
Details of investigations not conducted in the Medical Colleges
(Reference : Paragraph 3.4.24; Page 80)

Name of investigation	Purpose of investigation	In which investigation not conducted
ogy p histo chemistry	urate diagnosis of malignant tumours	nanthapuram, Alappuzha, Kottayam, Thrissur and Kozhikode
p flourescent study	urate reporting of renal biopsy	nanthapuram, Alappuzha, Kozhikode, Kottayam
netics	osome study for detecting genetic defects and malignant disorders like leukemia	nanthapuram, Alappuzha, Kozhikode
ation studies	g disorders like haemophilia	nanthapuram, Alappuzha, Kozhikode
cent Microscopy	agnosis of kidney diseases and skin diseases.	zha
tometry	on of tumours	pde
iology acteriology – Only culture test is done. Sensitivity testing and identification of Acid Fast Bacilli not done	. detection	nanthapuram, Alappuzha, Thrissur and Kozhikode
rase Chain Reaction (PCR) Test	etection of HIV, TB etc.	nanthapuram, Alappuzha, Kozhikode and Thrissur
ted culture system	iagnosis of most infectious diseases especially slow growing organism like TB Bacilli	nanthapuram, Alappuzha, Kozhikode
cent Microscopy	identification flourescent stained bacteria and virus	nanthapuram, Alappuzha, Kozhikode
mistry rase Chain Reaction (PCR)	alysis for early detection of diseases	nanthapuram, Alappuzha, Kozhikode
TSH	function test	zha
as analysis	al for Trauma & Intensive Care.	nanthapuram and Alappuzha
I, Prolaction, CEA,	ty	zha
P (a)	ection of coronary artery diseases	zha
HIAA	markers	zha

Appendix XXVII
Details of payments made to contractors in excess of the contract value of
works for which the revised estimates were not sanctioned
(Reference to Paragraph: 4.6.4; Page: 111)

(Rupees in lakh)

Sl. No.	Name of division	Name of work	Agreed PAC [^]	Payment made to contractors	Excess over agreed PAC (Percentage) of excess	Details of revised estimates of the work proposed for sanction	
						Reasons attributed for revision	Amount (Month and year)
(A) Proposals for revised estimates submitted during July 1998-April 2003							
1	PH Division, Kottayam	CARWSS to Kumarakom-Thiruvappu – Construction of intake well-cum-pump house and laying pumping main	6.24	19.06	12.82 (205)	Due to change in soil classification in which excavation was done with reference to the original estimates	31.15 (December 1998)
2	-do-	Augmentation of WSS to Kottayam Medical College- construction of well-cum-pump house	6.26	27.62	21.36 (341)	Due to increase made in the diameter of well after awarding of work	23.71 (August 1998)
3	PH Division, Kollam	LIC aided RWSS to Thenmala – construction of well-cum-pump house	9.89	30.33	20.44 (207)	Due to the change in the design of well-cum-pump house	117.42 (April 2003)
4	-do-	Bilaterally assisted WSS to Kundara and adjoining Panchayats. Construction of 10 m dia well-cum-pump house at Punalur	14.93	130.65	115.72 (775)	-do-	142.41 (December 1998)
5	WS Division, Neyyattinkara	ARWSS to Pallichal. Construction of intake well cum pump house with infiltration gallery and approach road	8.44	37.24	28.80 (341)	Execution of extra items	30.03 (October 1998)
6	-do-	Providing water supply facility to Defence establishment at Mookkunnimala – well-cum-pump house, infiltration gallery, approach road, pumping main, storage reservoir, etc.	8.19	19.28	11.09 (135)	Extra items/excess quantities	27.51 (October 1998)
7	Interim Augmentation W.S. Project Division, Thiruvananthapuram	Interim augmentation of Thiruvananthapuram WSS- construction of 5.6 mld capacity GL Reservoir, Office Building, Auditorium, etc., inside Water Works Complex	93.19	226.95	133.76 (144)	Due to change in design of component	226.78 (January 1998)
8	PH Division, Kannur	Augmentation of Water supply to Kannur, Thalasseri, Mahe Municipalities and adjoining towns- Laying 700 mm AC Gravity Main- Reach IV	19.67	40.87	21.20 (108)	-do-	34.20 (August 1998)
9	-do-	Augmentation of Water supply to Kannur, Thalasseri, Mahe - Laying 700 mm dia AC Gravity Main- Carode to Karady – Reach V	9.07	18.79	9.73 (107)	-do-	18.82 (October 1998)
10	PH Division, Alappuzha	ARWSS to Thampakachuvadu – construction of OH Tank of 2.27 lakh litre capacity	13.60	27.93	14.33 (105)	-do-	23.13 (February 2003)
11	W.S. Division, Kollam	Quilon WSS – Leak rectification work – 700 mm premo pipes – Sasthamkotta to Kollam	3.07	16.91	13.84 (451)	Execution of extra items	13.49 (November 1999)
12	PH Division, Thiruvananthapuram	Interim Augmentation of Thirumala Zone – construction of 4 numbers of clarifilter at Thirumala	30.98	54.40	23.42 (76)	-do-	44.58 (November 2002)
13	Sewerage Project Division, Thiruvananthapuram	Thiruvananthapuram Drainage Scheme D-Block – Zone I-Nagarukavu-Plamood Sewer Main I Reach-Laying 350 mm RCC SW main – Ch. 0- 330 metres	12.82	20.44	7.62 (59)	Execution of additional pipe works	23.09 (July 1998)
TOTAL (A)			236.35	670.47	434.13		756.32

[^] Probable Amount of Contract

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Sl. No.	Name of division	Name of work	Agreed PAC [^]	Payment made to contractors	Excess over agreed PAC (Percentage) of excess	Details of revised estimates of the work proposed for sanction	
						Reasons attributed for revision	Amount (Month and year)
(B) Proposals for revised estimates submitted during July 1990-June 1997							
1	Water Supply Division, Kochi	CWSS to Kadungalloor etc.- Alangad Panchayat. Balance work of distribution system - Zone III	8.36	15.01	6.65 (80)	Due to change in the nature of work resulting in execution of extra items	16.20 (June 1997)
2	PH Division, Kollam	RWSS to Velinalloor – LIC II Stage-Construction of well-cum-pump house-laying of CI raw water pumping main	4.15	13.53	9.38 (226)	Execution of extra items	13.59 (May 1995)
3	PH Division, Thiruvalla	ARWSS to Madappally-Vakathanam-Karukachal villages. Construction of well-cum-pump house	6.81	26.20	19.39 (285)	Change in design of well-increase in diameter from 6m to 9m	55.16 (March 1995)
4	WS Division, Neyyattinkara	RWSS to Thirupuram (LIC aided). Construction of well cum pump house, infiltration gallery, pumping main and distribution system – Balance work	5.48	36.03	30.55 (557)	Due to change of the design of the component by increasing the diameter of the well	33.10 (February 1997)
5	Interim Augumentation W.S. Project Division, Thiruvananthapuram	Construction of 2 OH Tank of total capacity 5 mld with 5 m staging at Peroorkada	62.24	94.09	31.85 (51)	Due to change in design of component	113.89 (March 1996)
6	PH Division, Kannur	Augmentation of Water supply Kannur, Thalassery, Mahe – Laying 200 mm AC gravity main from OH Reservoir at Store compound – Thana to Chettipedika	1.59	2.57	0.98 (62)	Actual quantity exceeded the agreed quantity	2.40 (May 1995)
7	Head Works Division, Aruvikkara	Construction of staff quarters at Vellayambalam	6.09	13.45	7.36 (121)	Execution of extra items and excess quantities	10.40 (May 1993)
8	-do-	Construction of raw water pump house with intake arrangement at Aruvikkara	41.87	68.01	26.14 (62)	-do-	82.40 (June 1997)
9	PH Division, Pathanamthitta	LIC aided RWSS to Vechoochira construction of intake well and foot bridge	5.41	41.34	35.93 (664)	Execution of extra items and excess quantities	54.84 (July 1994)
10	-do-	UWSS to Pathanamthitta- construction of elevated reservoir -26 lakh litre capacity	23.31	149.00	125.69 (539)	-do-	205.09 (September 1995)
11	-do-	UWSS to Pathanamthitta-Construction of well-cum-pump house	9.72	19.31	9.59 (99)	-do-	63.75 (June 1995)
12	-do-	RWSS to Ayiroor – Kanjettukara	10.65	80.68	70.03 (658)	-do-	108.94 (July 1990)
13	-do-	RWSS to Eraviperoor	11.59	149.70	138.11 (1192)	-do-	175.68 (January 1995)
TOTAL (B)			197.27	708.92	511.65		935.44

[^] Probable Amount of Contract

Appendix XXVIII
Department-wise details of outstanding Inspection Reports and Paragraphs
as on 30 June 2005
(Reference : Paragraph 4.6.7; Page 115)

Sl. No.	Name of Department	Number of outstanding	
		IRs	Paras
1.	Agriculture	784	2,888
2.	Co-operation	38	73
3.	Cultural Affairs	58	371
4.	Election	3	9
5.	Finance	160	546
6.	Fisheries and Ports	242	636
7.	Food and Civil Supplies	91	211
8.	Forest and Wild Life	249	729
9.	General Administration	11	29
10.	General Education	1,701	3,986
11.	Harbour Engineering	21	49
12.	Health and Family Welfare	1,414	4,483
13.	Higher Education	455	1,719
14.	Home	161	492
15.	Housing	7	68
16.	Industries	92	376
17.	Information Technology	7	40
18.	Kerala Public Service Commission	8	21
19.	Labour and Rehabilitation	143	340
20.	Law	134	218
21.	Legislature Secretariat	8	34
22.	Local Self Government	62	229
23.	Personnel and Administrative Reforms	3	26
24.	(a) Planning and Economic Affairs	25 [@]	70 [@]
	(b) Western Ghat Cell	3	4
25.	Power	6	64
26.	Public Relations	22	67
27.	Public Works	407	1,500
28.	Revenue	343	946
29.	Rural Development	210	616
30.	Sainik Welfare	24	42
31.	Science, Technology and Environment Department	23	150
32.	Scheduled Castes and Scheduled Tribes Development	193	779
33.	Social Welfare	102	230
34.	Taxes	97	196
35.	Tourism	27	136
36.	Transport	25	48
37.	Water Resources	609	2,051
	Total	7,968	24,472

[@] Seven IRs and 15 Paras relate to Autonomous Bodies under Planning and Economic Affairs Department

Appendix XXIX
Statement showing the year-wise position and nature of irregularities of
outstanding Inspection Reports
(Reference : Paragraph 4.6.7 ; Page 115)

(a) Year-wise analysis

(Rupees in lakh)

Period	Food and Civil Supplies Department			Planning and Economic Affairs Department		
	Number of IRs	Number of paragraphs	Money value	Number of IRs	Number of paragraphs	Money value
Upto 2000-01	12	18	44.77	4	9	218.90
2001-02	12	14	446.77	3	11	62.31
2002-03	18	25	1312.86	2	10	220.82
2003-04	6	17	153.05	3	5	0.35
2004-05	43	137	2140.98	6	20	954.90
Total	91	211	4098.43	18	55	1457.28

(b) Nature of Irregularities

(Rupees in lakh)

Sl. No	Nature of Irregularity	Number of paragraphs	Amount
Food and Civil Supplies Department			
1	Amount outstanding as per Demand Collection and Balance statement	41	1073.98
2	Irregular draw of pay and allowance, bonus, etc.	41	3.07
3	Time barred revenue deposits not lapsed to Government	21	20.02
4	Amount recoverable from Authorised Retail Distributor/ Authorised Wholesale Distributor /Kerosene Wholesale Distributor	11	309.16
5	Unfruitful expenditure on computerisation/idling equipment	23	25.85
6	Excess Sales Tax charged by Food Corporation of India on purchase of rice	7	35.87
7	Diversion of food grains allotted for 'Food for work' scheme (Centrally Sponsored Scheme)	1	400.45
8	Lapses of Government of India aid for implementation of 'Antyodaya Anna Yojana' / 'Annapoorna' schemes	2	896.84
9	Loss of issue of wheat to Civil Supplies Corporation in violation of Government of India norms	1	110.82
10	Others	63	1222.37
	Total	211	4098.43
Planning and Economic Affairs Department			
1	Irregular drawal of pay and allowance, bonus, traveling allowance, etc.	14	0.66
2	Advances pending adjustment/non-receipt of utilisation certificates	9	355.54
3	Non-utilisation of Members of Parliament Local Area Development fund	4	849.85
4	Non-implementation of schemes	4	246.32
5	Others	24	4.91
	Total	55	1457.28

Appendix XXX
Statement showing number of paragraphs for which Action Taken Notes had
not been furnished by the Administrative Departments
(Reference : Paragraph 4.6.8 ; Page 116)

Sl. No.	Name of Department	Audit Report for the year	Para No.	Number of Audit Paragraphs
1	Agriculture	2002-03 2003-04 [#]	3.1, 4.6.1	1 -
2	Election	2002-03	4.2.2	1
3	Finance	1996-97 1998-99 1999-2000 2002-03 2003-04 [#]	2.8 1.9,1.11 3.6,3.7 5.1 3.6,3.7	6 -
4	Fisheries and Ports	1999-2000 2003-04 [#]	3.10, 5.2 3.2,4.3.1,4.5.2,4.7.1	2 -
5	Forest and Wild Life	1993-94	4.16	1
6	General Administration (Tourism)	2003-04	4.5.3	-
7	General Education	1993-94 2000-01 2001-02 2002-03 2003-04 [#]	3.10 3.8 7.5,7.6 4.1.1, 4.4.1, 4.6.2, 4.6.3 4.1.1,4.5.1,4.7.2	8 -
8	Health and Family Welfare	1998-99 1999-2000 2000-01 2001-02 2002-03 2003-04 [#]	3.9 3.2, 3.13, 3.14, 3.15 3.1, 3.2, 3.9, 3.10, 7.6 3.5 3.2, 3.4, 4.1.1, 4.4.2, 4.5.1, 4.6.3, 5.1 3.2,3.3,4.4.1,4.7.3,4.7.4	18 -
9	Higher Education	2003-04 [#]	4.7.5, 4.7.6	-
10	Home	2002-03	3.6	1
11	Housing	2003-04 [#]	4.4.2	-
12	Industries	1996-97 1999-2000 2000-01 2002-03 2003-04 [#]	7.21 3.19 3.13, 3.16, 7.7 4.5.3 4.5.4,4.5.5,5.1	6 -
13	Information Technology	2002-03	4.6.4	1
14	Labour and Rehabilitation	2002-03 2003-04 [#]	3.3, 3.4 3.4	2 -

[#] Action Taken Notes for 2003-04 are due only in October 2005

Appendix XXX – Concl.d.

Sl. No.	Name of Department	Audit Report for the year	Para No.	Number of Audit Paragraphs
15	Local Self Government	1999-2000 2002-03 2003-04 [#]	3.3 4.3.1 3.5,4.4.3,4.4.4	2 -
16	Public Works and Transport	1998-99 1999-2000 2000-01 2001-02 2002-03 2003-04 [#]	2.4, 4.20, 3.21, 4.5, 4.6, 4.8, 4.9, 4.11, 4.12, 4.13, 4.14, 4.15 4.9, 4.10, 4.14, 4.15 4.1, 4.6, 4.8 4.5.5 4.2.1,4.2.2,4.3.2,4.3.3, 4.3.4, 4.4.5,4.4.6,4.4.7, 4.4.8, 4.4.9,4.4.10	20 -
17	Planning and Economic Affairs	2001-02	3.6	1
18	Revenue	1996-97 2000-01 2001-02 2002-03 2003-04 [#]	3.10 3.19, 3.20 3.7, 3.8 4.2.5, 4.6.7 4.5.6,4.7.7	7 -
19	Scheduled Castes and Scheduled Tribes Development	2001-02 2003-04	3.9, 3.10 3.1	2 -
20	Social Welfare	2002-03 2003-04 [#]	3.4 4.4.11,4.7.8	1 -
21	Taxes	1997-98	3.18	1
22	Water Resources	1997-98 1998-99 1999-2000 2000-01 2001-02 2002-03 2003-04 [#]	4.10 3.16, 4.10 4.2, 4.3, 4.4, 5.1 4.1, 4.3, 4.5, 4.6 4.10 3.5, 4.2.7, 4.4.5, 4.5.6, 4.6.8 3.2	17 -

2002-03

1. Para 3.4 - Welfare of handicapped – relates to Social Welfare, Health and Family Welfare and Labour and Rehabilitation Departments
2. Para 4.1.1 – Misappropriation of Government money – relates to General Education and Health and Family Welfare Departments
3. Para 4.6.3 – Loss of Central assistance – relates to General Education and Health and Family Welfare Departments
4. Para 5.1 – Internal Audit System – relates to Finance and Health and Family Welfare Departments

2003-04

5. Para 3.2 – District Audit Kollam – relates to Fisheries, Water Resources and Health and Family Welfare Departments

[#] Action Taken Notes for 2003-04 are due only in October 2005