REPORT OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

on

STATE FINANCES

for the year ended 31 March 2017

Government of Kerala

Report No. 1 of 2018

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PREFACE

1. This Report is prepared for submission to the Governor of Kerala under Article 151 of the Constitution of India for being placed in the State Legislature.

2. Chapters I and II of this Report contain audit observations on matters arising from examination of Finance Accounts and Appropriation Accounts respectively, of the State Government for the year ended 31 March 2017. Information has also been obtained from the Government of Kerala, wherever necessary.

3. Chapter III on ‘Financial Reporting’ provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.

4. The Report containing the findings of performance audit and audit of transactions in various departments and observations arising out of audit of Statutory Corporations, Boards and Government Companies and the Report containing observations on Revenue Receipts are presented separately.
EXECUTIVE SUMMARY
EXECUTIVE SUMMARY

Background

The State is located at the southern end of the country, sharing borders with Tamil Nadu and Karnataka. Geographically, Kerala is ranked 22nd in the country with an area of 38,863 sq.km. The State has a population of 3.58 crore (12th in the country) and it is ranked as the third most densely populated State with a density of 860 persons per sq.km. The decadal growth rate of population was 6.20 per cent (3.37 crore in 2007 to 3.58 crore in 2016), which is the lowest rate among Indian states. The literacy rate of Kerala (94 per cent) is the highest among the Indian states. Gross State Domestic Product (GSDP) of the State in 2016-17 at current prices was ₹6,55,205 crore. The per capita income (2016-17) of the State at current prices stands at ₹1,83,039.

About the Report

This Report of the Finances of the Government of Kerala is being brought out with a view to assess objectively, the financial performance of the State during 2016-17 and to provide the State Government and the State Legislature with timely inputs based on audit analysis of financial data. In order to give a perspective to the analysis, an effort is made to compare the achievements with the targets envisaged by the State Government in the budget estimates of 2016-17. Based on the audited accounts of the Government of Kerala for the year ended March 2017, this Report provides an analytical review of the Annual Accounts of the State Government. This Report is structured in three Chapters.

Chapter 1 is based on the audit of Finance Accounts and makes an assessment of the Kerala Government’s fiscal position as on 31 March 2017. It provides an insight into trends in committed expenditure, borrowing pattern and quality of expenditure, besides giving comparison on State’s expenditure with other General Category States.

Chapter 2 is based on the audit of Appropriation Accounts and gives a Grant-by-Grant description of appropriations and the manner in which the allocated resources were managed by the service delivery departments.

Chapter 3 is an inventory of the Kerala Government’s compliance with various reporting requirements and financial rules. The report also compiles the data compiled from various Government departments/organizations in support of the findings.
Audit findings and recommendations

Chapter I: Finances of the State Government

Overall financial status

In 2016-17, fiscal position of the State deteriorated as compared to 2015-16 in terms of three key fiscal parameters viz., revenue, fiscal and primary deficits, which were at the higher side during 2016-17. Revenue deficit increased from ₹ 9,657 crore in 2015-16 to ₹ 15,484 crore in 2016-17 and fiscal deficit increased from ₹ 17,818 crore in 2015-16 to ₹ 26,448 crore in 2016-17. The revenue receipts were insufficient to meet its non-plan revenue expenditure, indicating insufficiency of revenue receipts for routine expenditure of the State. State did not achieve any of the targets fixed in its Medium Term Fiscal Plan. As per the recommendation of the Fourteenth Finance Commission, Fiscal deficit to GSDP ratio was to be anchored at 3 per cent but it was 4 per cent during 2016-17 indicating increased growth of expenditure with respect to the growth of GSDP.

Revenue resources of the State

Revenue receipts of the State increased from ₹ 69,033 crore in 2015-16 to ₹ 75,612 crore in 2016-17 and recorded a growth of 9.53 per cent, which was the lowest growth rate shown during the last five years period. State’s own tax revenue, being the main source of revenue in revenue receipts also recorded lowest growth rate (8.16 per cent) in 2016-17. Though, State’s share of Union taxes and Duties and Grants-in-aid from GoI doubled during last five years, there was considerable reduction in grants-in-aid released for State plan schemes and Central plan schemes. Though the receipts under State Lotteries was ₹ 7,283 crore (75 per cent of Non-tax revenue) an equally high expenditure of ₹ 5,992 crore on distribution of prizes, agent commission, etc. reduced the net yield to ₹ 1,291 crore during the year.

Revenue expenditure of the State

Revenue Expenditure of the State increased from ₹ 78,690 crore in 2015-16 to ₹ 91,096 crore in 2016-17 recording a growth of 15.77 per cent over the previous year. Though Plan and Non-plan Revenue expenditure were increasing, revenue expenditure as a percentage of total expenditure showed a declining trend during the last two years which indicated shifting of Government’s priority towards capital expenditure. As in the previous year, share of committed expenditure in revenue expenditure was 63 per cent and it consumed more than 76 per cent of the revenue receipt. When interest payments showed a reduced growth rate compared to previous year, pension payments showed increased growth rate. Interest payments and pension payments consumed 16 per cent and 20 per cent respectively of revenue receipts and is a matter of concern for the State Government.
Quality of expenditure

Though share of capital expenditure in total expenditure increased during last two years, it was on the lower side compared to General Category States in 2016-17. State’s share of expenditure on health and education sector in total expenditure was more than General Category States, but the share of capital expenditure and development expenditure in total expenditure was less than that of General Category States. The average return on investment made by State Government was 1.35 per cent in the last five years while the Government paid an average interest rate of 7.18 per cent on its borrowings. The interest receipt on loans and advances given by State Government was 0.22 per cent during 2016-17 against the average cost of borrowing of 6.92 per cent.

Reserve Funds and liabilities

Consolidated Sinking Fund was constituted with the aim to amortize the outstanding liabilities of Government, but Government did not contribute to the fund. Similarly, Government has to constitute a Guarantee Redemption Fund for crediting guarantee commission collected for meeting future liability arising out of guarantees given by the Government. Fund was not constituted so far and guarantee commission of ₹ 854.08 crore collected during 2003-04 to 2016-17 was not credited to the Fund. The accumulated balance in State Disaster Response Fund, at the end of March 2017 was ₹ 115.86 crore. As per the guidelines Government has to credit interest equal to the amount of interest rate applicable to overdraft under overdraft regulation scheme of Reserve Bank of India. However, this was not done and also interest payable on the un-invested balances of the earlier years was not estimated by the Government.

Debt management

As per the recommendations of Fourteenth Finance Commission, Fiscal Liability-GSDP ratio was to be less than 25 per cent, but during the last five years it showed an increasing trend (from 26.31 in 2012-13 to 28.96 in 2016-17) due to increased growth of fiscal liability with respect to GSDP. Almost 68 per cent of the loans raised during 2016-17 was used for servicing the debt. Maturity profile of the State shows that about 50 per cent of the debt (₹ 62,478.65 crore) is to be repaid by March 2024.

Management of loans raised from financial institutions

Departmental Officers are responsible for arranging prompt re-payment of loans and to maintain the records relating to receipt and repayment of loans raised from financial institutions. Deficiencies in loan accounting, repayment and monitoring was noticed in respect of loans raised from NCDC and HUDCO.
Chapter II: Financial Management and Budgetary Control

The overall savings of ₹ 20,460.29 crore (15.49 per cent) in 2016-17 against the total budget allocation of ₹1,32,058 crore was 5.13 per cent less than the savings noticed during 2015-16 (20.62 per cent). Persistent savings exceeding ₹ 100 crore, which was more than 25 per cent of the total budget provision were noticed in two Grants under revenue section and three grants and one appropriation in capital section. Excess expenditure of ₹ 141.17 crore in 2016-17 under eight Grants is to be regularized under Article 205 of the Constitution along with excess expenditure of ₹ 1,048.39 crore relating to previous years (2011-12 to 2015-16). Supplementary provisions aggregating to ₹ 1,238.23 crore obtained in 11 Grants/Appropriations proved unnecessary as the expenditure did not come up to the level of even the original provisions. During 2016-17, 16 per cent of the total budget allocation was surrendered at the end of the financial year, which includes four grants and one appropriation having surrender more than ₹ 1,000 crore. Unnecessary and injudicious re-appropriations indicated that departmental officers failed in assessing actual requirement of funds in heads of account under their control. Excess payment of pension and non-settlement of advances by drawing and disbursing officers were noticed in Inspection of Treasuries.

Chapter III: Financial Reporting

The audit of accounts of autonomous bodies, which was entrusted to the Comptroller and Auditor General of India under Sections 19 (2), 19 (3) and 20 (1) of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971, are pending from 2011-12 onwards (2011-12 onwards for one institution, 2012-13 onwards for two, 2013-14 onwards for one and 2014-15 onwards for six institutions) due to delay in submission of accounts.

The funds released to District Collectors for implementing various programmes were accumulated in Treasury Savings Bank accounts or Nationalised banks without refunding the unutilised balance.
CHAPTER I

FINANCES OF THE STATE GOVERNMENT
CHAPTER I
FINANCES OF THE STATE GOVERNMENT

Profile of Kerala

The State is located at the southern end of the country, sharing borders with Tamil Nadu and Karnataka. Geographically, Kerala is ranked 22nd in the country with an area of 38,863 sq.km. The State has a population of 3.58 crore (12th in the country) and is ranked as the third most densely populated State with a density of 860 persons per sq.km. The decadal growth rate of population was 6.20 per cent (3.37 crore in 2007 to 3.58 crore in 2016), which is lowest among Indian states. The literacy rate of Kerala (94 per cent) is the highest among the Indian states. Gross State Domestic Product (GSDP) in 2016-17 of the State at current prices was ₹6,55,205 crore. The per capita income (2016-17) of the State at current prices stands at ₹1,83,039. General data relating to the State is given in Appendix 1.1.

Gross State Domestic Product (GSDP)

GSDP is the market value of all officially recognized final goods and services produced within the State in a given period of time. The growth of GSDP of the State is an important indicator of the State’s economy as it indicates the standard of living of the State’s population. The trends in the annual growth of India’s GDP at current prices are indicated below:

Table 1.1: Trends in annual growth of GDP and GSDP (at current prices)

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<td>India’s GDP (₹ in crore)</td>
<td>99,44,013</td>
<td>1,12,33,522</td>
<td>1,24,45,128</td>
<td>1,36,82,035</td>
<td>1,51,83,709</td>
</tr>
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<td>Growth rate of GDP</td>
<td>13.83</td>
<td>12.97</td>
<td>10.79</td>
<td>9.94</td>
<td>10.98</td>
</tr>
<tr>
<td>(percentage)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State’s GSDP (₹ in crore)</td>
<td>4,12,313</td>
<td>4,65,041</td>
<td>5,26,002</td>
<td>5,88,337</td>
<td>6,55,205</td>
</tr>
<tr>
<td>Growth rate of GSDP</td>
<td>13.26</td>
<td>12.79</td>
<td>13.11</td>
<td>11.85</td>
<td>11.37</td>
</tr>
<tr>
<td>(percentage)</td>
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Source: Figures furnished by Economics and Statistics Department, Government of Kerala

Though the growth rate of GSDP declined from 13.11 per cent in 2014-15 to 11.37 per cent in 2016-17, growth rate of GSDP was higher as compared to the growth rate of GDP during last three years.

1.1 Introduction

This chapter is based on the audit of Finance Accounts and makes an assessment of the fiscal position of the Government of Kerala as on 31 March 2017. It provides a broad perspective of the finances of the State during 2016-17 along with analysis of the critical changes in the major fiscal aggregates relative to the previous year, keeping in view the overall trends during the last five years. The structure and form of Government Accounts are explained in Appendix 1.2 Part A.
and the layout of the Finance Accounts is shown in Appendix 1.2 Part B. The methodology adopted for the assessment of the fiscal position of the State is given in Appendix 1.3 Part A. As per the Kerala Fiscal Responsibility Act, 2003, the State Government has to present a Medium Term Fiscal Policy and Strategy Statement with Medium Term Fiscal Plan, along with the budget document. The Medium Term Fiscal Plan for 2016-17 to 2018-19 was presented in the State Legislature in July 2016. It is included as Appendix 1.3 Part B of this Report.

### 1.1.1 Summary of Fiscal Transactions during the current year

Table 1.2 presents the summary of the State Government’s fiscal transactions during the current year (2016-17) vis-à-vis the previous year (2015-16). Appendix 1.4 (Part A and Part B) provides details of receipts and disbursements as well as the overall fiscal position during the current year.

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<th>Disbursements</th>
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<th>2016-17</th>
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<td><strong>Revenue Expenditure</strong></td>
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</tr>
<tr>
<td>Revenue Receipts</td>
<td>69032.66</td>
<td>75611.72</td>
<td>Revenue Expenditure</td>
<td>78689.47</td>
<td>77603.96</td>
</tr>
<tr>
<td>Tax Revenue</td>
<td>38995.15</td>
<td>42176.37</td>
<td>General Services</td>
<td>36084.68</td>
<td>41013.94</td>
</tr>
<tr>
<td>Non-tax Revenue</td>
<td>8425.49</td>
<td>9699.98</td>
<td>Social Services</td>
<td>27603.29</td>
<td>23991.38</td>
</tr>
<tr>
<td>Share of Union Taxes/Duties</td>
<td>12690.67</td>
<td>15225.02</td>
<td>Economic Services</td>
<td>11098.42</td>
<td>7117.73</td>
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<td>Grants from Government of India</td>
<td>8921.35</td>
<td>8510.35</td>
<td>Grants-in-aid and Contribution</td>
<td>3903.08</td>
<td>5480.91</td>
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<td><strong>Capital Outlay</strong></td>
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<td>1180.30</td>
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<td>30.24</td>
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<td>8945.65</td>
<td>10125.95</td>
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<td>292.24</td>
<td>Loans and Advances Disbursed</td>
<td>842.25</td>
<td>785.04</td>
</tr>
<tr>
<td>Public Debt Receipts</td>
<td>19658.74</td>
<td>23857.89</td>
<td>Repayment of Public Debt</td>
<td>6060.73</td>
<td>7706.01</td>
</tr>
<tr>
<td>Contingency Fund</td>
<td>0.00</td>
<td>0.00</td>
<td>Contingency Fund</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>Public Account Receipts</td>
<td>168623.44</td>
<td>190627.84</td>
<td>Public Account Disbursements</td>
<td>162824.67</td>
<td>179910.43</td>
</tr>
<tr>
<td>Opening Cash Balance</td>
<td>1651.00</td>
<td>3229.39</td>
<td>Closing Cash Balance</td>
<td>3229.39</td>
<td>3650.33</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>259146.55</td>
<td>293649.32</td>
<td><strong>Total</strong></td>
<td>259146.55</td>
<td>293649.32</td>
</tr>
</tbody>
</table>

*Source: Finance Accounts for 2015-16 and 2016-17*

Following are the significant changes noticed during 2016-17 compared to the previous year.

- Though the revenue receipt of the State showed an increase of ₹ 6,579.06 crore, its growth rate (9.53 per cent) was much less than the growth rate
(19.12 per cent) of 2015-16. During 2016-17, State’s own tax revenue and State’s share of union taxes and duties recorded an increase of ₹ 3,181.22 crore and ₹ 2,534.35 crore respectively, compared to last year.

- Revenue expenditure of the State recorded an increase of ₹ 12,406.84 crore (increase of 15.77 per cent over the previous year), due to the increase in expenditure on General Services by ₹ 5,110.65 crore, Social Services by ₹ 6,161.43 crore and Grants-in-aid and Contributions to Panchayati Raj Institutions by ₹ 1,577.83 crore. This increase was partly offset by the decrease in expenditure on Economic Services by ₹ 443.07 crore.
- Capital expenditure increased by ₹ 2,625.91 crore showing a growth of 35.01 per cent over the previous year.
- Net accretions in the Public Account showed considerable increase (₹ 10,717.41 crore) compared to 2015-16 (₹ 5,798.77 crore) due to increase in net accumulations under Small Savings, Provident Fund, etc.
- Cash balance position of the State slightly increased from ₹ 3,229.39 crore at the end of 2015-16 to ₹ 3,650.33 crore at the end of 2016-17.

1.1.2 Review of fiscal situation

The State Government enacted the Kerala Fiscal Responsibility Act, 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. This Act came into force on 5 December 2003. Based on the recommendations of Thirteenth Finance Commission, the State amended Kerala Fiscal Responsibility Act and Kerala Fiscal Responsibility (Amendment) Act, 2011, came into force from 8 November 2011 with revised fiscal targets, which were to be adhered to by the year 2014-15.

The Fourteenth Finance Commission recommended a set of rules for the State relating to fiscal targets and annual borrowing limits.

- Fiscal deficit of the State will be anchored to an annual limit of 3 per cent of GSDP. The State will be eligible for flexibility of 0.25 per cent over and above this for any given year for which the borrowing limits are to be fixed if their debt-GSDP ratio is less than or equal to 25 per cent in the preceding year.
- State will be further eligible for an additional borrowing limit of 0.25 per cent of GSDP in a given year for which the borrowing limits are to be fixed if the interest payments are less than or equal to 10 per cent of the revenue receipts in the preceding year.
- The two options under these flexibility provisions can be availed of by a State either separately, if any of the above criteria is fulfilled, or simultaneously if both the above stated criteria are fulfilled. Thus, a State can have a maximum fiscal deficit-GSDP limit of 3.50 per cent in any given year.
The flexibility in availing the additional limit under either of the two options or both will be available to a State only if there is no revenue deficit in the year in which borrowing limits are to be fixed and in the immediately preceding year.

If a State is not able to fully utilise its sanctioned borrowing limit of 3 per cent of GSDP in any particular year during the first four years of our award period (2015-16 to 2018-19), it will have the option of availing this un-utilised borrowing amount only in the following year but within the award period.

The first two years of the Fourteenth Finance Commission award period are already over and the State is yet to amend the Fiscal Responsibility Act by re-fixing the targets for the Finance Commission period. In this regard, Finance Department stated (December 2017) that the process of amending the Act is in progress.

In the Medium Term Fiscal Plan (MTFP) statement presented in the State Legislature along with the presentation of Budget for the year 2016-17, the State fixed targets for all the fiscal variables. Table 1.3 shows the targets and its achievement at the end of the year.

Table 1.3: Comparison of fiscal variable targets

<table>
<thead>
<tr>
<th>Fiscal variables</th>
<th>MTFP targets</th>
<th>Revised target as per budget 2017-18</th>
<th>Status at the end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Deficit/GSDP</td>
<td>1.98</td>
<td>2.10</td>
<td>2.36</td>
</tr>
<tr>
<td>Fiscal Deficit/GSDP</td>
<td>3.51</td>
<td>3.54</td>
<td>4.04</td>
</tr>
<tr>
<td>Debt liability/GSDP</td>
<td>26.82</td>
<td>27.27</td>
<td>28.96</td>
</tr>
</tbody>
</table>

The above table shows that the State neither achieved the original target fixed in MTFP nor the revised target fixed subsequently. Moreover, as per the recommendations of Fourteenth Finance Commission, State has to anchor the fiscal deficit-GSDP ratio at three per cent and Debt-GSDP ratio less than or equal to 25 per cent, to have the extra flexibility of 0.25 per cent on borrowing limit. Since the State failed to achieve both the targets, State became ineligible for the increased borrowing limit.

1.1.3 Accuracy of estimation in Budget documents

The estimated statement of receipts and expenditure for a financial year mentioned in the Constitution as the ‘Annual Financial Statement’, commonly known as ‘Budget’, is prepared according to Article 202 of the Constitution of India and placed before the State Legislature by the Government. The budget is Government’s most important economic policy tool, that translates Government’s policies, commitments, goals into decisions on plans to raise the estimated revenue and how to use these funds to meet the State’s competing needs. A budget system that functions well is crucial in developing sustainable fiscal policies and economic growth.
Comparison of State’s budget estimates *vis-à-vis* actuals for the year 2016-17 is detailed in Table 1.4.

**Table 1.4: Budget estimates and actuals for 2016-17 (₹ in crore)**

<table>
<thead>
<tr>
<th>Particulars</th>
<th>Budget Estimate</th>
<th>Revised Estimate</th>
<th>Actual</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Receipts</td>
<td>84,616.85</td>
<td>80,620.09</td>
<td>75,611.72</td>
</tr>
<tr>
<td>Revenue Expenditure</td>
<td>97,683.10</td>
<td>94,555.63</td>
<td>91,096.31</td>
</tr>
<tr>
<td>Revenue Deficit</td>
<td>13,066.25</td>
<td>13,935.53</td>
<td>15,484.59</td>
</tr>
<tr>
<td>Capital Expenditure</td>
<td>9,572.92</td>
<td>8,748.48</td>
<td>10,125.95</td>
</tr>
<tr>
<td>Loans and Advances (Net)</td>
<td>(-)532.78</td>
<td>(-)810.33</td>
<td>(-)868.05</td>
</tr>
<tr>
<td>Public Debt (Net)</td>
<td>17,926.14</td>
<td>17,749.87</td>
<td>16,151.88</td>
</tr>
<tr>
<td>Public Account (Net)</td>
<td>4,502.37</td>
<td>5,399.67</td>
<td>10,717.41</td>
</tr>
</tbody>
</table>

*Source: Budget in brief for 2017-18 and Finance Accounts for 2016-17*

The revised estimate needs to be more accurate than the original budget estimate as it was done after analysing the receipts and expenditure of the first six months of the financial year. However, it was observed that revenue receipt was short by ₹ 5,008 crore with respect to revised estimate and short by ₹ 9,005 crore with respect to original estimate. Apart from revenue receipts, substantial variation was noticed in the case of net Public Account receipts. Against the estimation of ₹ 5,400 crore, net receipt was ₹ 10,717 crore and major accumulation was noticed under Savings Bank Deposits and Fixed and Time Deposits, in this section. The comparison of last three years budget estimates, revised estimates, actuals in respect of revenue receipt and revenue expenditure is given in Chart 1.1.

**Chart 1.1: Comparison of budget estimates and actuals**

- **Revenue Receipts (₹ in crore):**
  - Budget Estimate: 64842, Revised Estimate: 63588, Actual Receipt: 57950

- **Revenue Expenditure (₹ in crore):**
  - Budget Estimate: 71974, Revised Estimate: 73852, Actual Expenditure: 71746
1.1.4 Status of new schemes announced in the budget speech

A Special Investment Plan scheme was introduced by State Government while presenting the budget speech for the year 2016-17 with the objective to finance large projects like roads, bridges, buildings and infrastructure parks and others. Expenditure of ₹ 2,500 crore was expected during 2016-17 from the Special Investment Plan. Eighteen new initiatives were also announced in the Budget Speech. Audit observed that funding for nine schemes with an outlay of ₹ 865 crore was to be made from the Special Investment Plan scheme (funds through Kerala Infrastructure Investment Fund Board - KIIFB). Funding for the remaining nine schemes with an outlay of ₹ 55.25 crore was to be met from the budgetary allocation provided by State Government. Though an amount of ₹ 865 crore was expected to be incurred during 2016-17 for the nine schemes through KIIFB, no amount was incurred in any of these schemes till November 2017.

In respect of nine schemes, which were to be funded through State budget, ₹ 22.43 crore was expended in only two schemes during 2016-17.

1.2 Resources of the State

1.2.1 Resources of the State as per the Annual Finance Accounts

Revenue and capital are the two streams of receipts that constitute the resources of the State Government. Revenue receipts consist of Tax revenues, Non-tax revenues, State’s share of union taxes and duties and Grants-in-aid from the Government of India (GoI). Capital receipts comprise of miscellaneous capital receipts such as proceeds from disinvestments, recoveries of loans and advances, debt receipts from internal sources (market loans, borrowings from other financial institutions/commercial banks) and loans and advances from GoI. The funds available in the Public Accounts after disbursement are also utilised by the Government to finance its deficit. Charts 1.2, 1.3 and 1.4 depict the composition of resources of the State during the current year.
Chapter I – Finances of the State Government

Note: Under Capital Receipts, transactions under ‘Ways and Means advances’ was excluded and under Public Accounts only net receipts was considered.

Capital Receipts of the State includes Debt Receipts and Non-debt receipts. Debt receipts consist of loans raised by the State from various sources (open market sources and financial institutions) and loans received from Government of India. Non-Debt receipts are receipts from Miscellaneous capital receipts (disinvestment of shares) and recovery of Loans and Advances disbursed by the State Government. Total receipts\(^1\) of the State Government increased from ₹ 62,932 crore in 2012-13 to ₹ 1,07,578 crore in 2016-17, showing an increase of 70.94 per cent during the last five years. Trend in total receipts and its components during the last five years is given in Chart 1.5.

\(^1\) Consists of Revenue receipts, Capital receipts (including Debt receipts but excluding Ways and Means advances) and Public Account receipts.
1.2.2 Receipt and utilisation of Government of India flagship programme

State level implementing agencies are implementing flagship programmes of Government of India and sizeable amounts are passed on to them through State budget. Details of Central funds received and passed on to the implementing agencies along with the State shares during 2016-17 are given in Appendix 1.6. An amount of ₹ 3,509.34 crore (GoI share: ₹ 2,403.74 crore and State share: ₹ 1,105.60 crore) was released to the implementing agencies for 12 flagship programmes of GoI and at the end of March 2017, an amount of ₹ 697.74 crore remained unutilised with these agencies. The major portion of the unutilised balance belongs to Indira Awas Yojana (₹ 236.97 crore), National Rural Health Mission (₹ 108.47 crore), National Rural Drinking Water Programme (₹ 89.92 crore) and Rashtriya Madhyamik Shiksha Abhiyan (₹ 76.16 crore).

Though the system of direct release of funds to state level implementing agencies of GoI flagship programme was dispensed by GoI from 2014-15 onwards, GoI continues to release funds directly to implementing agencies without routing through State budget. As per Appendix VI of Finance Accounts 2016-17, an amount of ₹ 2,861.44 crore (schemes having total release more than ₹ 5 crore) was released by GOI directly to implementing agencies for 19 GoI schemes. Information collected from 11 implementing agencies for 16 schemes revealed that ₹ 20.74 crore out of ₹ 2,008.31 crore released to these agencies by GoI remained unutilised at the end of October 2017.

1.3 Revenue Receipts

Statement No. 14 of the Finance Accounts details the revenue receipts of the Government. The revenue receipts consist of the State’s own tax and non-tax revenues, share of central tax transfers and grants-in-aid from GoI.
During the last five years (2012-2017), revenue receipts of the State increased from ₹ 44,137 crore in 2012-13 to ₹ 75,612 crore in 2016-17, recording a growth of 71 per cent. Over these years State’s own receipts (tax and non-tax) was the major component of the revenue receipts, but there was steady decline in its share in revenue receipts during the last five years from 78 per cent in 2012-13 to 69 per cent in 2016-17. This was mainly due to increase in the share of other components like central tax receipts and grants-in-aid from GoI and also due to reduced growth rate of State’s own tax revenue, compared to the growth rate of revenue receipts. Share of own tax receipt in revenue receipt also showed decreasing trend during the last five years (decreased from 68 per cent in 2012-13 to 56 per cent in 2016-17). The trend of revenue receipts over the period 2012-2017 is presented in Appendix 1.5 and also depicted in Chart 1.6.

As per Medium Term Fiscal Plan (MTFP) (Appendix 1.3 Part B), projected revenue receipts of the State during 2016-17 was ₹84,093 crore but the actual realisation was ₹ 75,612 crore. Variations in components of revenue receipts are shown in the Table 1.5:

<table>
<thead>
<tr>
<th>Components</th>
<th>Own Tax Revenue</th>
<th>Non-tax Revenue</th>
<th>Resources from GoI</th>
</tr>
</thead>
<tbody>
<tr>
<td>MTFP projection</td>
<td>47,614</td>
<td>11,360</td>
<td>25,644</td>
</tr>
<tr>
<td>Amount realised</td>
<td>42,177</td>
<td>9,700</td>
<td>23,735</td>
</tr>
</tbody>
</table>

Table 1.5 shows that the State could not collect/receive revenue as estimated in the MTFP and the major shortfall occurred in the realisation of State’s own taxes.

![Chart 1.6: Trends in revenue receipts (₹ in crore)](chart)

- Revenue receipts
- State’s own revenue
- Central tax transfers
- Grants-in-aid
Compounded annual growth rate of the State for the two periods, i.e. 2007-08 to 2015-16 and 2015-16 to 2016-17 in respect of revenue receipts was compared with General Category States and it was observed that though in the first period State’s average was better than that of General Category States, it was not so in the second period. (Details are given in Appendix 1.1).

The trends in revenue receipts relative to GSDP are presented in Table 1.6.

### Table 1.6: Trends in revenue receipts relative to GSDP during 2012-2017

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Receipts (RR) (₹ in crore)</td>
<td>44,137</td>
<td>49,177</td>
<td>57,950</td>
<td>69,033</td>
<td>75,612</td>
</tr>
<tr>
<td>Rate of growth of RR (per cent)</td>
<td>16.12</td>
<td>11.42</td>
<td>17.84</td>
<td>19.13</td>
<td>9.53</td>
</tr>
<tr>
<td>State’s own tax revenue (₹ in crore)</td>
<td>30,077</td>
<td>31,995</td>
<td>35,232</td>
<td>38,995</td>
<td>42,177</td>
</tr>
<tr>
<td>Rate of growth of own tax revenue (per cent)</td>
<td>16.94</td>
<td>6.38</td>
<td>10.12</td>
<td>10.68</td>
<td>8.16</td>
</tr>
<tr>
<td>Percentage of own tax revenue in RR</td>
<td>68</td>
<td>65</td>
<td>61</td>
<td>57</td>
<td>56</td>
</tr>
<tr>
<td>GSDP</td>
<td>4,12,313</td>
<td>4,65,041</td>
<td>5,26,002</td>
<td>5,88,337</td>
<td>6,55,205</td>
</tr>
<tr>
<td>Rate of Growth of GSDP</td>
<td>13.26</td>
<td>12.79</td>
<td>13.11</td>
<td>11.85</td>
<td>11.37</td>
</tr>
<tr>
<td>RR/GSDP (per cent) *</td>
<td>10.70</td>
<td>10.57</td>
<td>11.02</td>
<td>11.73</td>
<td>11.54</td>
</tr>
<tr>
<td>Revenue buoyancy w.r.t GSDP*</td>
<td>1.22</td>
<td>0.89</td>
<td>1.36</td>
<td>1.61</td>
<td>0.84</td>
</tr>
<tr>
<td>State’s Own Tax Buoyancy w.r.t GSDP*</td>
<td>1.28</td>
<td>0.50</td>
<td>0.77</td>
<td>0.90</td>
<td>0.72</td>
</tr>
</tbody>
</table>

*Change in ratio with respect to the previous Report was due to adoption of revised GSDP figures

- The above table shows that during the last five year period, the State had the lowest revenue receipt growth rate (9.53 per cent) in 2016-17. Percentage of own tax revenue in revenue receipt also steadily decreased from 68 per cent in 2012-13 to 56 per cent 2016-17. This indicated reduced growth rate of own tax revenue compared to other components of revenue receipts. During the last two years, state received ₹7,990 crore as post devolution revenue deficit grant, based on the recommendations of Fourteenth Finance Commission, which also resulted in increase of other components of revenue receipts.

- Revenue receipt as a percentage of GSDP decreased during the year compared to previous year and revenue buoyancy with GSDP was the lowest during the last three years period. Buoyancy less than one in 2016-17 indicated that revenue receipt of the State is not growing in pace with GSDP.

- Buoyancy of own tax revenue with GSDP is also the lowest during the last three years period.

### 1.3.1 Own resources of the State

As the State’s share in central taxes and grants-in-aid is determined on the basis of recommendations of the Finance Commission, the State’s performance in mobilisation of resources was assessed in terms of its own resources comprising own tax and non-tax sources.
Taxes collected and grants-in-aid received from GoI during the last five years are given in Table 1.7:

Table 1.7: Resources of the State during last five years (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Revenue</td>
<td>30,077</td>
<td>31,995</td>
<td>35,232</td>
<td>38,995</td>
<td>42,177</td>
</tr>
<tr>
<td>Non-tax Revenue</td>
<td>4,198</td>
<td>5,575</td>
<td>7,284</td>
<td>8,426</td>
<td>9,700</td>
</tr>
<tr>
<td>Share of Union taxes /Duties</td>
<td>6,841</td>
<td>7,469</td>
<td>7,926</td>
<td>12,691</td>
<td>15,225</td>
</tr>
<tr>
<td>Grants-in-aid from Government of India</td>
<td>3,021</td>
<td>4,138</td>
<td>7,508</td>
<td>8,921</td>
<td>8,510</td>
</tr>
<tr>
<td><strong>Total Revenue Receipts</strong></td>
<td><strong>44,137</strong></td>
<td><strong>49,177</strong></td>
<td><strong>57,950</strong></td>
<td><strong>69,033</strong></td>
<td><strong>75,612</strong></td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

Table 1.7 shows that all the revenue resources (except State’s own tax revenue) of the State doubled during the five year period. However, State’s own tax revenue increased only by 40 per cent during the same period. State Government need to address this reduced growth as own tax revenue is the main source of revenue of the State.

1.3.1.1 Tax Revenue

The State’s own tax revenue increased from ₹ 38,995 crore in 2015-16 to ₹ 42,177 crore in 2016-17, recording a growth rate of 8.16 per cent. This was much less than the growth rate (10.68 per cent) shown in 2015-16. Decrease in growth rate (8.84 per cent) was also noticed in Taxes on Sales, Trade, etc., compared to the growth rate shown in 2015-16 (10.14 per cent). Various components of State’s own tax revenue are given in Table 1.8.

Table 1.8: Components of own tax revenue (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes on Sales, Trade etc.</td>
<td>22,511</td>
<td>24,885</td>
<td>27,908</td>
<td>30,737</td>
<td>33,453</td>
</tr>
<tr>
<td>Stamps and Registration fees</td>
<td>2,938</td>
<td>2,593</td>
<td>2,659</td>
<td>2,878</td>
<td>3,007</td>
</tr>
<tr>
<td>State Excise</td>
<td>2,314</td>
<td>1,942</td>
<td>1,777</td>
<td>1,964</td>
<td>2,019</td>
</tr>
<tr>
<td>Taxes on Vehicles</td>
<td>1,925</td>
<td>2,161</td>
<td>2,365</td>
<td>2,814</td>
<td>3,107</td>
</tr>
<tr>
<td>Land Revenue</td>
<td>122</td>
<td>89</td>
<td>139</td>
<td>182</td>
<td>124</td>
</tr>
<tr>
<td>Taxes on Agricultural income</td>
<td>19</td>
<td>22</td>
<td>9</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>Other Taxes</td>
<td>248</td>
<td>303</td>
<td>375</td>
<td>418</td>
<td>465</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>30,077</strong></td>
<td><strong>31,995</strong></td>
<td><strong>35,232</strong></td>
<td><strong>38,995</strong></td>
<td><strong>42,177</strong></td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

During the last five years, two major tax sources, viz. Taxes on Sales, Trade etc. and Taxes on vehicles increased by 48.61 per cent and 61.40 per cent respectively. But, Stamps and Registration fees increased by only 2.35 per cent and State Excise showed a negative growth rate (12.75 per cent) during the five years period.

As in the previous year, ‘Taxes on Sales, Trade etc.’ was the single largest source of the State’s own tax revenue and it increased by ₹ 2,716 crore during 2016-17. This increase was mainly under 'Value Added Tax (VAT) Receipts' (₹1,431 crore) and 'Receipts under the State Sales Tax Act' (₹ 1,256 crore).
Tax revenue under ‘Taxes on Vehicles’ also recorded an increase of ₹ 293 crore during 2016-17 and this was due to 'Receipts under the State Motor Vehicles Taxation Act' (₹355 crore) and 'Receipts under Indian Motor Vehicles Act' (₹ 93 crore). This increase was partly offset by decrease in 'Other Receipts’ (₹ 155 crore).

1.3.1.2 Non-tax Revenue

Receipts under ‘State Lotteries’ is the major source (75 per cent) of non-tax revenue of the State for the last five years and its share in non-tax revenue increased from 64 per cent in 2012-13 to 75 per cent in 2016-17. During the five year period, receipts from State Lotteries also recorded an increase of 172 per cent. Major sources of non-tax revenue of the State are given in Table 1.9.

Table 1.9: Components of non-tax revenue (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest receipts</td>
<td>172</td>
<td>149</td>
<td>102</td>
<td>105</td>
<td>144</td>
</tr>
<tr>
<td>Dividends and profits</td>
<td>48</td>
<td>101</td>
<td>74</td>
<td>90</td>
<td>96</td>
</tr>
<tr>
<td>State Lotteries</td>
<td>2,674</td>
<td>3,796</td>
<td>5,445</td>
<td>6,271</td>
<td>7,283</td>
</tr>
<tr>
<td>Forestry and Wildlife</td>
<td>237</td>
<td>330</td>
<td>300</td>
<td>283</td>
<td>297</td>
</tr>
<tr>
<td>Other non-tax receipts</td>
<td>1,067</td>
<td>1,199</td>
<td>1,363</td>
<td>1,677</td>
<td>1,880</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>4,198</strong></td>
<td><strong>5,575</strong></td>
<td><strong>7,284</strong></td>
<td><strong>8,426</strong></td>
<td><strong>9,700</strong></td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

Though the receipts under State Lotteries was ₹ 7,283 crore, an equally high expenditure of ₹ 5,992 crore on distribution of prizes, agent commission, etc. reduced the net yield to ₹ 1,291 crore during the year.

1.3.2 Grants-in-aid from Government of India

Grants-in-aid from the GoI decreased by ₹ 411 crore (4.61 per cent) from ₹ 8,921 crore in 2015-16 to ₹ 8,510 crore in 2016-17 as detailed in Table 1.10.

Table 1.10: Status of Grants-in-aid received from Government of India (₹ in crore)

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Non-plan grants</td>
<td>657</td>
<td>1,679</td>
<td>1,984</td>
<td>5,178</td>
<td>5,250</td>
</tr>
<tr>
<td>Grants for State plan schemes</td>
<td>1,163</td>
<td>1,154</td>
<td>4,929</td>
<td>3,406</td>
<td>2,727</td>
</tr>
<tr>
<td>Grants for central plan schemes</td>
<td>60</td>
<td>87</td>
<td>158</td>
<td>170</td>
<td>71</td>
</tr>
<tr>
<td>Grants for Centrally sponsored schemes</td>
<td>1,141</td>
<td>1,218</td>
<td>437</td>
<td>167</td>
<td>462</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,021</strong></td>
<td><strong>4,138</strong></td>
<td><strong>7,508</strong></td>
<td><strong>8,921</strong></td>
<td><strong>8,510</strong></td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

Table 1.10 shows that there was considerable reduction in grant released for State plan schemes and central plan schemes. However, Grants for centrally sponsored schemes increased by ₹ 295 crore. This was mainly under ‘Other Urban Development Schemes’ (₹257 crore). Out of ₹5,250 crore received as ‘Non-plan Grants’, ₹3,350 crore was ‘Post Devolution Revenue Deficit Grant’ based on the recommendations of Fourteenth Finance Commission to cover the revenue deficit of the State Government.
1.3.3 Efficiency in Tax collection

The average expenditure on tax collection in respect of four major revenue sources of the State compared with all India average, during the last five years, is given in Appendix 1.7. It shows that State had better average on the tax collection expenditure compared to all India average during the period from 2012-13 to 2015-16 in respect of two revenue sources, viz. Tax on Sales, Trade, etc. (except during 2015-16) and Taxes on Vehicles. However, in respect of other two major revenue sources, viz. Stamps (Non-judicial) and Registration fees and State Excise, the average tax collection expenditure of the State was much higher than the all India average from 2012-13 to 2015-16.

1.4 Capital Receipts

Capital receipts comprise of Miscellaneous Capital Receipts, Recovery of Loans and Advances released to Government institutions and Public Debt Receipts. Trends in receipts under capital sector are detailed in Table 1.11.

Table 1.11: Trends in growth and composition of capital receipts (₹ in crore)

<table>
<thead>
<tr>
<th>Sources of Receipts</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Receipts (CR)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Miscellaneous Capital Receipts</td>
<td>15</td>
<td>19</td>
<td>28</td>
<td>28</td>
<td>30</td>
</tr>
<tr>
<td>Recovery of Loans and Advances</td>
<td>74</td>
<td>104</td>
<td>124</td>
<td>153</td>
<td>292</td>
</tr>
<tr>
<td>Public Debt Receipts^2</td>
<td>13,261</td>
<td>14,342</td>
<td>15,858</td>
<td>17,673</td>
<td>20,927</td>
</tr>
<tr>
<td>Internal Debt Receipts</td>
<td>12,709</td>
<td>13,950</td>
<td>15,106</td>
<td>17,142</td>
<td>20,075</td>
</tr>
<tr>
<td>Loans and Advances from GoI</td>
<td>552</td>
<td>392</td>
<td>752</td>
<td>531</td>
<td>852</td>
</tr>
<tr>
<td>Total CR</td>
<td>13,350</td>
<td>14,465</td>
<td>16,010</td>
<td>17,854</td>
<td>21,249</td>
</tr>
<tr>
<td>Rate of growth of debt capital receipts (per cent)</td>
<td>35.33</td>
<td>8.15</td>
<td>10.57</td>
<td>11.45</td>
<td>18.41</td>
</tr>
<tr>
<td>Rate of growth of CR (per cent)</td>
<td>35.26</td>
<td>8.35</td>
<td>10.68</td>
<td>11.52</td>
<td>19.02</td>
</tr>
<tr>
<td>Rate of Growth of GSDP (per cent)^(*)</td>
<td>13.26</td>
<td>12.79</td>
<td>13.11</td>
<td>11.85</td>
<td>11.37</td>
</tr>
<tr>
<td>Buoyancy of Debt receipts w.r.t GSDP</td>
<td>2.66</td>
<td>0.64</td>
<td>0.81</td>
<td>0.97</td>
<td>1.62</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

(*) change in figures with respect to previous Report is due to adoption of revised GSDP figures

Table 1.11 shows that growth rate of debt capital receipt was the highest during the last four years, which indicated increase in borrowings of the State in 2016-17. Similarly, buoyancy of debt receipts with respect to GSDP was 1.62, which indicated that growth rate of Government’s borrowings was higher than growth rate of GSDP.

1.4.1 Proceeds from disinvestment

As of March 2017, the State Government invested ₹7,240.03 crore in Statutory Corporations, Government Companies, Joint Stock companies and Co-operatives and received ₹30.24 crore from retirement of capital/disinvestment of shares of

^2Transactions under ‘Ways and Means Advances’ are excluded as they are not actual capital receipts.
co-operative societies/banks and accounted for under Miscellaneous Capital Receipts.

1.4.2 Recoveries of loans and advances

During the year, the State Government released an amount of ₹1,160.29 crore as loans and advances to various institutions and an amount of ₹13,877.94 crore was outstanding under this head at the end of March 2017. Against this balance, principal amount recovered was ₹166.52 crore, which was around one per cent of the outstanding balance under loans and advances. During the year, State had also written off loans and advances amounting to ₹125.72 crore, which were found irrecoverable and the same were accounted as receipt under loans and advances.

1.4.3 Public Debt receipts

Public Debt receipts of the State Government consist of funds raised from internal sources and loans and advances from GoI. As shown in Table 1.11, internal debt receipts was the main source of public debt receipts and it was around 95 per cent during the last five years. Internal Debt includes Open Market Borrowings, other borrowings from financial institutions like National Bank for Agriculture and Rural Development (NABARD), National Co-operative Development Corporation (NCDC), etc. and Special Securities issued to National Small Savings Fund (NSSF). Composition of Internal Debt during the last five years is given in Table 1.12.

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Open Market Borrowings</td>
<td>11,582.99</td>
<td>12,800.00</td>
<td>13,200.00</td>
<td>15,000.00</td>
<td>17,300.00</td>
</tr>
<tr>
<td>NABARD</td>
<td>410.02</td>
<td>501.25</td>
<td>551.37</td>
<td>600.00</td>
<td>827.89</td>
</tr>
<tr>
<td>NCDC</td>
<td>0.00</td>
<td>0.00</td>
<td>222.16</td>
<td>39.13</td>
<td>47.79</td>
</tr>
<tr>
<td>NSSF</td>
<td>630.04</td>
<td>565.14</td>
<td>1,132.10</td>
<td>1,455.20</td>
<td>1,861.22</td>
</tr>
<tr>
<td>Others</td>
<td>85.84</td>
<td>83.85</td>
<td>0.00</td>
<td>47.25</td>
<td>37.72</td>
</tr>
<tr>
<td>Total</td>
<td>12,708.89</td>
<td>13,950.24</td>
<td>15,105.63</td>
<td>17,141.58</td>
<td>20,074.62</td>
</tr>
</tbody>
</table>

Though, open market borrowings was the main source for borrowing of the State, there was considerable increase in the loans raised from other sources like NABARD and NSSF. Consequently, share of open market borrowings in Internal Debt reduced from 92 per cent in 2013-14 to 86 per cent in 2016-17. However, Internal Debt of the State Government recorded an increase of 58 per cent during the last five years.

1.5 Public Account Receipts

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. Here, the Government acts as banker/trustee for custody of public money, since these transactions are mere pass-through transactions. The net transactions under Public Account covering the
period 2012-13 to 2016-17 are indicated in Table 1.13.

Table 1.13: Net receipts under Public Account heads (₹ in crore)

<table>
<thead>
<tr>
<th>Resources under various heads</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Small Savings, Provident Fund etc.</td>
<td>3,685.54</td>
<td>4,231.86</td>
<td>3,764.77</td>
<td>8,332.07</td>
<td>12,931.64</td>
</tr>
<tr>
<td>b. Reserve Fund</td>
<td>-145.58</td>
<td>78.02</td>
<td>66.00</td>
<td>64.90</td>
<td>162.22</td>
</tr>
<tr>
<td>c. Deposits and Advances</td>
<td>1,140.93</td>
<td>187.43</td>
<td>1,364.50</td>
<td>-3,280.29</td>
<td>105.65</td>
</tr>
<tr>
<td>d. Suspense and Miscellaneous</td>
<td>712.44</td>
<td>-946.60</td>
<td>57.90</td>
<td>774.28</td>
<td>-2,169.09</td>
</tr>
<tr>
<td>e. Remittances</td>
<td>30.49</td>
<td>-168.48</td>
<td>25.95</td>
<td>-92.19</td>
<td>-313.01</td>
</tr>
<tr>
<td>Total</td>
<td>5,423.82</td>
<td>3,382.23</td>
<td>5,279.12</td>
<td>5,798.77</td>
<td>10,717.41</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

The above table shows that during 2016-17, an amount of ₹10,717.41 crore was added to the existing balance of the Public Account. This was ₹4,918.64 crore more than net additions (₹5,798.77 crore) during 2015-16. Substantial net addition of ₹12,931.64 crore under the sector ‘Small Savings, Provident Fund, etc.’, was mainly due to the accumulations of ₹9,361.60 crore occurred under ‘8031-102-State Savings Bank Deposits’ and ₹2,938.13 crore under ‘8009-State Provident Fund’. These accumulations under public account are utilised by the State Government for covering their fiscal deficit.

1.6 Application of Resources

Analysis of the allocation of expenditure at the State Government level assumes significance since major expenditure responsibilities are entrusted with them. Within the framework of fiscal responsibility legislations, there are budgetary constraints in raising public expenditure financed by deficit or borrowings. It is, therefore, important to ensure that the ongoing fiscal correction and consolidation process at the State level is not at the cost of expenditure, especially the expenditure directed towards development of social sector.

1.6.1 Growth and Composition of Expenditure

The trends in total expenditure (aggregate of revenue, capital and loans and advances expenditure) and various components of total expenditure-Plan and Non-Plan revenue expenditure, committed expenditure such as salaries and wages, interest payments, pension payments and subsidies, financial assistance to local bodies, etc., are discussed in the succeeding paragraphs. Chart 1.7 presents the trends in total expenditure of the State Government over a period of five years (2012-13 to 2016-17).
During the last five years, the total expenditure of the State increased by 73 per cent from ₹59,228 crore in 2012-13 to ₹1,02,382 crore in 2016-17. While revenue expenditure recorded a growth of 70 per cent, capital expenditure recorded a growth of 120 per cent due to increased spending of the State during the last five years.

Total expenditure of the State for 2016-17 was ₹1,02,382 crore, out of which, ₹91,096 crore (89 per cent) was revenue expenditure. Composition of total expenditure during 2016-17 is given in Chart 1.8 below.
The total expenditure, its annual growth rate, the ratio of expenditure to the GSDP and to revenue receipts and its buoyancy with respect to GSDP and revenue receipts are given in Table 1.14.

Table 1.14: Total expenditure – basic parameters

<table>
<thead>
<tr>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total expenditure (TE) (₹ in crore)</td>
<td>59,228</td>
<td>66,244</td>
<td>76,744</td>
<td>87,032</td>
<td>1,02,382</td>
</tr>
<tr>
<td>Rate of growth (per cent)</td>
<td>16.37</td>
<td>11.85</td>
<td>15.85</td>
<td>13.41</td>
<td>17.64</td>
</tr>
<tr>
<td>Revenue Receipts (RR) (₹ in crore)</td>
<td>44,137</td>
<td>49,177</td>
<td>57,950</td>
<td>69,033</td>
<td>75,612</td>
</tr>
<tr>
<td>Rate of growth of RR (per cent)</td>
<td>16.12</td>
<td>11.42</td>
<td>17.84</td>
<td>19.13</td>
<td>9.53</td>
</tr>
<tr>
<td>GSDP</td>
<td>4,12,313</td>
<td>4,65,041</td>
<td>5,26,002</td>
<td>5,88,337</td>
<td>6,55,205</td>
</tr>
<tr>
<td>Rate of growth of GSDP</td>
<td>13.26</td>
<td>12.79</td>
<td>13.11</td>
<td>11.85</td>
<td>11.37</td>
</tr>
<tr>
<td>TE/GSDP ratio (per cent)*</td>
<td>14.36</td>
<td>14.24</td>
<td>14.59</td>
<td>14.79</td>
<td>15.63</td>
</tr>
<tr>
<td>Revenue Receipt/TE ratio (per cent)</td>
<td>74.52</td>
<td>74.24</td>
<td>75.51</td>
<td>79.32</td>
<td>73.85</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Buoyancy of TE with reference to:</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>GSDP (ratio)*</td>
<td>1.23</td>
<td>0.93</td>
<td>1.21</td>
<td>1.13</td>
<td>1.55</td>
</tr>
<tr>
<td>RR (ratio)</td>
<td>1.02</td>
<td>1.04</td>
<td>0.89</td>
<td>0.70</td>
<td>1.85</td>
</tr>
</tbody>
</table>

(*) change in figures with respect to previous Report is due to adoption of revised GSDP figures

Table 1.14 shows that

- Growth rate of total expenditure in 2016-17 was the highest during the last five year period. Similarly, ratio between total expenditure and GSDP was also the highest in 2016-17, during last five years period.

- Ratio between revenue receipt and total expenditure indicate the sufficiency of revenue receipt for meeting total expenditure. In 2015-16, revenue receipt of the State was sufficient to meet 79.32 per cent of the total expenditure but it reduced to 73.85 per cent in 2016-17 due to increased growth of total expenditure as well as reduced growth of revenue receipts.

- During the last three years, the Buoyancy of the total expenditure with respect to GSDP was more than one, which indicated higher growth rate of total expenditure compared to GSDP during 2014-2017. Further, the growth rate of total expenditure in 2016-17 was 1.55 times of GSDP, which is the highest during last five years.

- Buoyancy of total expenditure with revenue receipt showed declining trend during the period 2014-16, which was a positive indicator. But, in 2016-17, it increased to 1.85 indicating increased growth rate of total expenditure compared to revenue receipt. This needs to be addressed.

While compounded annual growth rate of total expenditure of the State for the period 2007-08 to 2015-16 was lower than that of General Category States, it was higher during the period 2015-16 to 2016-17. (Details are given in Appendix 1.1)

Trend in share of various components of total expenditure is given in Chart 1.9.
1.6.2 Trends in total expenditure in terms of activities

In terms of the activities, total expenditure could be considered as being composed of expenditure on General Services including interest payments, Social and Economic Services, grants-in-aid and loans and advances. Relative shares of different components of total expenditure are given in Table 1.15.

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Services</td>
<td>38.72</td>
<td>40.39</td>
<td>41.13</td>
<td>41.76</td>
<td>40.44</td>
</tr>
<tr>
<td>of which, Interest Payments</td>
<td>12.16</td>
<td>12.48</td>
<td>12.73</td>
<td>12.77</td>
<td>11.84</td>
</tr>
<tr>
<td>Social Services</td>
<td>32.82</td>
<td>32.60</td>
<td>32.05</td>
<td>32.91</td>
<td>34.24</td>
</tr>
<tr>
<td>Economic Services</td>
<td>19.76</td>
<td>17.30</td>
<td>17.51</td>
<td>19.88</td>
<td>18.83</td>
</tr>
<tr>
<td>Grants-in-aid</td>
<td>6.78</td>
<td>7.51</td>
<td>8.34</td>
<td>4.45</td>
<td>5.36</td>
</tr>
<tr>
<td>Loans and Advances</td>
<td>1.92</td>
<td>2.20</td>
<td>0.97</td>
<td>0.97</td>
<td>1.13</td>
</tr>
</tbody>
</table>

Table 1.15 reveals that:

- While relative share of General Services and Economic Services in total expenditure decreased, share of Social Services increased during 2016-17. Similarly, share of Grant-in-aid to LSGIs also increased from 4.45 per cent in 2015-16 to 5.36 per cent in 2016-17.

- During 2016-17, share of interest payments in total expenditure was the lowest during the five year period.

- Relative share of loans and advances in total expenditure increased marginally due to increase in release of loans and advances by the State Government.
1.6.3 Revenue Expenditure

During 2016-17, revenue expenditure recorded an increase of ₹12,406 crore (15.77 per cent), compared to the previous year and this was highest increase during the last five year period in terms of value. The increase in revenue expenditure was mainly due to increase in expenditure under the major heads ‘General Education’ (₹2,988 crore), ‘Pension and Other Retirement Benefits’ (₹2,214 crore), ‘Compensation and Assignments to Local Bodies and Panchayati Raj Institutions’ (₹1,578 crore), ‘Medical and Public Health’ (₹1,103 crore), ‘Interest Payments’ (₹1,006 crore) and ‘Social Security and Welfare’ (₹924 crore), etc.

1.6.3.1 Incidence of revenue expenditure

During the last five years, the share of revenue expenditure in total expenditure, to maintain the current level of services and payment for past obligations was between 89 and 94 per cent and it showed a declining trend during the last two years. The overall revenue expenditure, its rate of growth, ratio of revenue expenditure to GSDP and to revenue receipts and its buoyancy are indicated in Table 1.16.

Table 1.16: Revenue expenditure – basic parameters (₹ in crore)

<table>
<thead>
<tr>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue expenditure (RE)</td>
<td>53,489</td>
<td>60,486</td>
<td>71,746</td>
<td>78,690</td>
<td>91,096</td>
</tr>
<tr>
<td>Non-plan revenue expenditure (NPRE)</td>
<td>46,640</td>
<td>53,412</td>
<td>61,464</td>
<td>66,611</td>
<td>77,604</td>
</tr>
<tr>
<td>Plan revenue expenditure (PRE)</td>
<td>6,849</td>
<td>7,074</td>
<td>10,282</td>
<td>12,079</td>
<td>13,492</td>
</tr>
</tbody>
</table>

**Rate of Growth of**

<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>RE (per cent)</td>
<td>16.17</td>
<td>13.08</td>
<td>18.62</td>
<td>9.68</td>
<td>15.77</td>
</tr>
<tr>
<td>NPRE (per cent)</td>
<td>14.54</td>
<td>14.52</td>
<td>15.08</td>
<td>8.37</td>
<td>16.50</td>
</tr>
<tr>
<td>PRE (per cent)</td>
<td>28.57</td>
<td>3.29</td>
<td>45.35</td>
<td>17.48</td>
<td>11.70</td>
</tr>
<tr>
<td>Revenue expenditure as percentage to TE</td>
<td>90.31</td>
<td>91.31</td>
<td>93.49</td>
<td>90.42</td>
<td>88.98</td>
</tr>
<tr>
<td>NPRE/GSDP (per cent)(*)</td>
<td>11.31</td>
<td>11.49</td>
<td>11.69</td>
<td>11.32</td>
<td>11.84</td>
</tr>
<tr>
<td>NPRE as percentage of TE</td>
<td>78.75</td>
<td>80.63</td>
<td>80.09</td>
<td>76.54</td>
<td>75.80</td>
</tr>
<tr>
<td>NPRE as percentage of RR</td>
<td>105.67</td>
<td>108.61</td>
<td>106.06</td>
<td>96.49</td>
<td>102.63</td>
</tr>
</tbody>
</table>

**Buoyancy of revenue expenditure with**

<table>
<thead>
<tr>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>GSDP (ratio) (*)</td>
<td>1.22</td>
<td>1.02</td>
<td>1.42</td>
<td>0.82</td>
<td>1.39</td>
</tr>
<tr>
<td>Revenue receipts (ratio)</td>
<td>1.00</td>
<td>1.15</td>
<td>1.04</td>
<td>0.51</td>
<td>1.65</td>
</tr>
</tbody>
</table>

*Source: Finance Accounts of respective years
(*) change in figures with respect to previous Report is due to adoption of revised GSDP figures

Table 1.16 reveals the following:

- Though there was considerable increase in growth rate of RE and NPRE compared to previous year, growth rate of PRE decreased considerably. This indicates Government’s expenditure during 2016-17 was more inclined towards committed liabilities. However, decreasing trend of RE as a percentage of TE was seen from 2015-16.
• Non-Plan Revenue Expenditure as a percentage of GSDP was steady during the last five years and also its percentage with respect to TE was declining from 2014-15, which is a positive sign. However, NPRE as a percentage of RR was above 100, which indicated that State’s revenue receipts were not sufficient to meet its NPRE for 2016-17.

• Although the increase in revenue receipts was less than the projection made in the MTFP, yet the Revenue Expenditure increased, which is of serious concern as the Revenue deficit was also increasing.

1.6.3.2 Expenditure on salaries, wages, interest payments, pension, etc.

The trends of the committed expenditure of the State Government during 2012-13 to 2016-17 is given in Table 1.17.

Table 1.17: Components of committed expenditure (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Budget estimate</td>
<td>Actual Expenditure</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salaries* and Wages</td>
<td>17,505</td>
<td>19,554</td>
<td>21,621</td>
<td>23,757</td>
<td>29,371</td>
</tr>
<tr>
<td>Non-plan head</td>
<td>16,939</td>
<td>18,954</td>
<td>20,977</td>
<td>23,075</td>
<td>27,636</td>
</tr>
<tr>
<td>Plan heads**</td>
<td>566</td>
<td>600</td>
<td>644</td>
<td>682</td>
<td>709</td>
</tr>
<tr>
<td>Interest payments (MH 2049)</td>
<td>7,205</td>
<td>8,265</td>
<td>9,770</td>
<td>11,111</td>
<td>12,630</td>
</tr>
<tr>
<td>Expenditure on pensions (MH 2071)</td>
<td>8,867</td>
<td>9,971</td>
<td>11,253</td>
<td>13,063</td>
<td>15,503</td>
</tr>
<tr>
<td>Subsidies</td>
<td>1,268</td>
<td>1,279</td>
<td>1,252</td>
<td>1,372</td>
<td>1,808</td>
</tr>
<tr>
<td>Total</td>
<td>34,845</td>
<td>39,069</td>
<td>43,896</td>
<td>49,303</td>
<td>59,312</td>
</tr>
<tr>
<td>Revenue Expenditure</td>
<td>53,489</td>
<td>60,486</td>
<td>71,746</td>
<td>78,690</td>
<td>97,683</td>
</tr>
<tr>
<td>Revenue Receipts</td>
<td>44,137</td>
<td>49,177</td>
<td>57,950</td>
<td>69,033</td>
<td>84,617</td>
</tr>
<tr>
<td>Percentage of committed expenditure to Revenue expenditure</td>
<td>65</td>
<td>65</td>
<td>61</td>
<td>63</td>
<td>63</td>
</tr>
<tr>
<td>Percentage of committed expenditure to Revenue receipts</td>
<td>79</td>
<td>79</td>
<td>76</td>
<td>71</td>
<td>70</td>
</tr>
</tbody>
</table>

* Salaries include teaching grant paid to aided educational institutions like schools and colleges to meet the salaries of their teaching and non-teaching staff.

**The plan heads also include the salaries and wages paid under Centrally Sponsored schemes

Source: Finance Accounts of respective years

The share of committed expenditure in revenue expenditure was the same as in the previous year. However, compared to previous year, its percentage with respect to revenue receipts increased. Though Government estimated to spend 70 per cent of the revenue receipts for committed expenditure, it was exceeded by six percentage points.
While interest payments showed a reduced growth rate (9 per cent) compared to previous year (14 per cent), pension payments increased by 17 per cent compared to previous year’s 16 per cent. However, interest payments and pension payments consumed 16 per cent and 20 per cent respectively of revenue receipts which is a matter of concern for the State Government.

1.6.4 Subsidies

The subsidies (₹1,731 crore) given during 2016-17 were ₹359 crore more than subsidies (₹1,372 crore) given in the previous year. These mainly included amount given to Food Corporation of India in respect of reimbursement of price difference of ration rice and wheat (₹806 crore), for Paddy procurement through Kerala State Civil Supplies Corporation (₹487 crore), grant to Kerala State Civil Supplies Corporation Limited for market intervention (₹200 crore) and subsidy to Co-operatives for conducting festival markets (₹53 crore).

1.6.5 Financial assistance to Local Bodies and Other Institutions

The assistance provided by the Government as grants and loans to local bodies, educational institutions, Government companies, Welfare Fund Boards, etc., during the current year relative to the previous years is presented in Table 1.18.

Table 1.18: Financial assistance to local bodies, educational institutions, etc. (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational Institutions (Aided Schools, Aided Colleges, Universities, etc.)</td>
<td>6,204.36</td>
<td>6,934.56</td>
<td>7,769.01</td>
<td>8,409.89</td>
<td>9,602.98</td>
</tr>
<tr>
<td>Municipal Corporations and Municipalities</td>
<td>1,177.77</td>
<td>1,358.09</td>
<td>1,836.39</td>
<td>1,405.77</td>
<td>2,756.55</td>
</tr>
<tr>
<td>Zilla Parishads and Other Panchayati Raj Institutions</td>
<td>5,279.31</td>
<td>6,421.60</td>
<td>8,423.74</td>
<td>7,767.62</td>
<td>7,775.98</td>
</tr>
<tr>
<td>Development Agencies</td>
<td>5.15</td>
<td>6.42</td>
<td>6.23</td>
<td>5.91</td>
<td>14.73</td>
</tr>
<tr>
<td>Hospitals and Other Charitable Institutions</td>
<td>153.33</td>
<td>94.19</td>
<td>305.76</td>
<td>407.60</td>
<td>812.18</td>
</tr>
<tr>
<td>Other Institutions³</td>
<td>896.42</td>
<td>1,323.46</td>
<td>1,602.60</td>
<td>2,104.35</td>
<td>2,927.71</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>13,716.34</strong></td>
<td><strong>16,138.32</strong></td>
<td><strong>19,943.73</strong></td>
<td><strong>20,101.14</strong></td>
<td><strong>23,890.13</strong></td>
</tr>
<tr>
<td>Assistance as percentage of revenue expenditure</td>
<td>26</td>
<td>27</td>
<td>28</td>
<td>26</td>
<td>26</td>
</tr>
</tbody>
</table>

Source: Finance Accounts and information received from the State Government

The financial assistance to local bodies and other institutions increased from ₹13,716.34 crore in 2012-13 to ₹23,890.13 crore in 2016-17. The table above

³ Major institutions under ‘Other institutions’ are Kerala Water Authority (₹461.81 crore), Loans to Kerala State Road Transport Corporation (₹305 crore), Suchitwa Mission (₹138.48 crore), Kudumbasree (₹130 crore), State Council for Science, Technology & Environment (₹128.80 crore), Kerala Social Security Mission (₹112.18 crore), Kerala Road Fund Board (₹105 crore), Kerala Veterinary and Animal Sciences University (₹101.06 crore), Kerala State Information Technology Mission (₹55.71 crore), Loans to Kerala Industrial Infrastructure Development Corporation (₹52.65 crore) and Kerala Sports Council (₹40.97 crore).
shows that though the aggregate financial assistance increased during 2016-17 compared to 2015-16, the percentage of assistance with reference to revenue expenditure remained unchanged during the last two years. Substantial increase was noticed in the release of Grants in respect of Urban Local Bodies and Educational institutions.

1.7 Quality of Expenditure

The availability of better social and physical infrastructure in the State generally reflects the quality of its expenditure. Improvement in the quality of expenditure involves whether adequate funds were provided for public expenditure (i.e. adequate provisions for providing public services) and whether the fund was spent efficiently and effectively to achieve the intended objectives.

1.7.1 Adequacy of public expenditure

Enhancing human development levels requires the States to step up their expenditure on key social services like education, health, etc. Low fiscal priority (ratio of expenditure under a category to total expenditure) is attached to a particular sector, if it is below the respective national average. Table 1.19 analyses the fiscal priority of the State Government with regard to development expenditure, social expenditure and capital expenditure during 2012-13 and 2016-17.

Table 1.19: Fiscal priority of the State in 2012-13 and 2016-17 (in per cent)

<table>
<thead>
<tr>
<th>Fiscal Priority by the State</th>
<th>TE/GSDP</th>
<th>DE/TE</th>
<th>SSE/TE</th>
<th>CE/TE</th>
<th>Education/TE</th>
<th>Health/TE</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Category States’ Average, 2012-13</td>
<td>14.80</td>
<td>70.00</td>
<td>38.20</td>
<td>13.70</td>
<td>17.70</td>
<td>4.60</td>
</tr>
<tr>
<td>Kerala, 2012-13</td>
<td>14.36</td>
<td>54.24</td>
<td>33.74</td>
<td>7.77</td>
<td>17.52</td>
<td>5.48</td>
</tr>
<tr>
<td>General Category States’ Average, 2016-17</td>
<td>16.70</td>
<td>70.90</td>
<td>32.20</td>
<td>19.70</td>
<td>15.20</td>
<td>4.80</td>
</tr>
<tr>
<td>Kerala, 2016-17</td>
<td>15.63</td>
<td>53.77</td>
<td>34.30</td>
<td>9.89</td>
<td>16.66</td>
<td>5.85</td>
</tr>
</tbody>
</table>

Table 1.19 shows that;

- In 2012-13, State’s share of Development expenditure, Social Sector expenditure and Capital expenditure in Total expenditure was much less than that of General Category States. However, State’s share of social sector expenditure in total expenditure in 2016-17 was higher than that of General Category States.

- In 2016-17 State’s share of expenditure on education and health in total expenditure was higher than that of General Category States, indicating State Government’s priority in these services.
• In respect of development expenditure and capital expenditure, while General Category States improved their position in 2016-17 compared to 2012-13, State could improve its position only in capital expenditure. Drop in share of development expenditure in total expenditure needs to be addressed.

1.7.2 Efficiency of expenditure

It is important for the State to take appropriate expenditure rationalisation measures and incur public expenditure on development heads from the point of view of social and economic development. Development expenditure comprised of revenue expenditure, capital expenditure and loans and advances in socio-economic services. Table 1.20 presents the trends in development expenditure relative to the total expenditure of the State during last five years. Chart 1.10 presents component-wise development expenditure during 2012-13 to 2016-17.

Table 1.20: Development expenditure (₹ in crore)

<table>
<thead>
<tr>
<th>Components of Development Expenditure (a to c)</th>
<th>2012-13</th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Revenue expenditure</td>
<td>26,686</td>
<td>28,909</td>
<td>33,916</td>
<td>38,702</td>
<td>44,420</td>
</tr>
<tr>
<td></td>
<td>(45.06)</td>
<td>(43.64)</td>
<td>(44.19)</td>
<td>(44.47)</td>
<td>(43.39)</td>
</tr>
<tr>
<td>b. Capital expenditure</td>
<td>4,456</td>
<td>4,146</td>
<td>4,120</td>
<td>7,243</td>
<td>9,915</td>
</tr>
<tr>
<td></td>
<td>(7.52)</td>
<td>(6.26)</td>
<td>(5.37)</td>
<td>(8.32)</td>
<td>(9.68)</td>
</tr>
<tr>
<td>c. Loans and advances</td>
<td>982</td>
<td>1,256</td>
<td>534</td>
<td>637</td>
<td>718</td>
</tr>
<tr>
<td></td>
<td>(1.66)</td>
<td>(1.90)</td>
<td>(0.70)</td>
<td>(0.73)</td>
<td>(0.70)</td>
</tr>
<tr>
<td>Total Development Expenditure</td>
<td>32,124</td>
<td>34,311</td>
<td>38,570</td>
<td>46,582</td>
<td>55,053</td>
</tr>
<tr>
<td></td>
<td>(54.24)</td>
<td>(51.80)</td>
<td>(50.26)</td>
<td>(53.52)</td>
<td>(53.77)</td>
</tr>
<tr>
<td>Total Expenditure</td>
<td>59,228</td>
<td>66,244</td>
<td>76,744</td>
<td>87,032</td>
<td>1,02,382</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years
Figures in parenthesis are its share in total expenditure

During 2016-17, growth rate of total expenditure was 17.64 per cent but the growth rate of development expenditure was 18.19 per cent, which is encouraging. Though 53.77 per cent of total expenditure was utilised for development expenditure, major share (43.39 per cent) was that of revenue expenditure, which indicated predominance of revenue expenditure items in development expenditure. However, the share of capital expenditure in total development expenditure during last two years showed an increasing trend, which is positive indicator on development expenditure of the State (Table 1.20).
Development expenditure increased from ₹32,124 crore in 2012-13 to ₹55,053 crore in 2016-17, recording an increase of 71 per cent in five years. During the last three years, share of revenue expenditure in development expenditure showed a declining trend (declined from 88 per cent in 2014-15 to 81 per cent in 2016-17), which is an encouraging factor.

Revenue expenditure on development sector increased by 66 per cent during the last five years, increased from ₹26,686 crore in 2012-13 to ₹44,420 crore in 2016-17. The increase of ₹5,718 crore in 2016-17 was mainly due to increase in expenditure under Social Services (₹6,162 crore), which was partly offset by decrease in expenditure under Economic Services (₹444 crore).

In Social Services, this increase was mainly under the sub-sectors ‘Education, Sports, Art and Culture’ (₹2,941 crore), ‘Health and Family Welfare’ (₹1,179 crore) and ‘Social Welfare and Nutrition’ (₹901 crore).

Capital expenditure on development sector increased by ₹2,672 crore mainly due to increase of ₹2,414 crore under Economic sector in 2016-17 over the previous year. Increase in Economic Sector was mainly under the sub-sectors ‘Other General Economic Services’ (₹1,524 crore), ‘Transport’ (₹259 crore) and ‘Other rural development programmes’ (₹191 crore).
1.7.3 Incomplete projects/works

Department-wise information pertaining to incomplete projects/works (each costing above ₹ one crore) as on 31 March 2017 is given in **Table 1.21**.

**Table 1.21: Status of incomplete projects in the State (₹ in crore)**

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Name of the department/project</th>
<th>No. of incomplete projects/works</th>
<th>Initial budgeted cost</th>
<th>Cumulative actual expenditure as on 31 March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Irrigation Department – (Irrigation and Minor Irrigation Works)</td>
<td>11</td>
<td>108.62</td>
<td>76.00</td>
</tr>
<tr>
<td>2.</td>
<td>Public Works Department – (Roads)</td>
<td>68</td>
<td>373.47</td>
<td>244.83</td>
</tr>
<tr>
<td>3.</td>
<td>Public Works Department – (Bridges)</td>
<td>50</td>
<td>523.22</td>
<td>357.28</td>
</tr>
<tr>
<td>4.</td>
<td>Public Works Department – (Buildings)</td>
<td>94</td>
<td>384.97</td>
<td>261.37</td>
</tr>
<tr>
<td>5.</td>
<td>Harbour Engineering Department</td>
<td>3</td>
<td>34.34</td>
<td>34.94</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>226</strong></td>
<td><strong>1,424.62</strong></td>
<td><strong>974.42</strong></td>
</tr>
</tbody>
</table>

*Source: Appendix IX of Finance Accounts 2016-17*

As per the Finance Accounts 2016-17, there was a delay in completion of 226 projects/works and this would result in time overrun and cost overrun, besides denying the desired benefit to the beneficiaries.

1.8 Financial Analysis of Government Investments, Loans and Advances

In the post-Fiscal Responsibility and Budget Management framework, the State is expected to keep its fiscal deficit (and borrowings) not only at low levels but also meet its capital expenditure/investment (including loans and advances) requirements from its own sources of revenue. In addition, in a transition to complete dependence on market-based resources, the State Government is required to initiate measures to earn adequate returns on its investments and recover its cost of borrowed funds rather than bearing the same on its budget in the form of implicit subsidies. This section presents the broad financial analysis of investments and other capital expenditure undertaken by the Government during the current year *vis-à-vis* previous years.

1.8.1 Investment and returns

During 2016-17, the State Government invested ₹7,240.03 crore in Statutory Corporations, Government Companies, Joint Stock Companies and Co-operatives (**Table 1.22**). The average return on these investments was 1.35 per cent in the last five years while the Government paid an average interest rate of 7.18 per cent on its borrowings during 2012-13 to 2016-17.
Table 1.22: Return on investments

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of Investment (₹ in crore)</td>
<td>4,511.03</td>
<td>5,623.61</td>
<td>6,085.13</td>
<td>6,733.85</td>
<td>7,240.03</td>
</tr>
<tr>
<td>Return (₹ in crore)</td>
<td>48.15</td>
<td>100.58</td>
<td>74.18</td>
<td>90.23</td>
<td>96.37</td>
</tr>
<tr>
<td>Return (per cent)</td>
<td>1.07</td>
<td>1.79</td>
<td>1.22</td>
<td>1.34</td>
<td>1.33</td>
</tr>
<tr>
<td>Average rate of interest on Government borrowing (per cent)</td>
<td>7.15</td>
<td>7.11</td>
<td>7.35</td>
<td>7.35</td>
<td>6.92</td>
</tr>
<tr>
<td>Difference between interest rate and return (per cent)</td>
<td>6.08</td>
<td>5.32</td>
<td>6.13</td>
<td>6.01</td>
<td>5.59</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of the State Government

During 2016-17, State Government invested ₹55.29 crore in Statutory Corporations, ₹582.32 crore in Government Companies, ₹81.63 crore in Co-operative Banks and Societies. Progressive expenditure on investments was decreased (due to reclassification of investments) by ₹241.33 crore under Government companies and decreased (due to disinvestment of shares) by ₹29.59 crore under Co-operative banks and societies.

1.8.2 Loans and advances by the State

In addition to investments in Co-operative Societies, Statutory Corporations and Government Companies, the Government also provides loans and advances to many institutions. Table 1.23 presents the outstanding loans and advances as on 31 March 2017 and interest receipts during the last five years.

Table 1.23: Details of loans and advances during the last five years (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Opening balance</td>
<td>9,394(^4)</td>
<td>10,360(^5)</td>
<td>11,713(^6)</td>
<td>12,320(^7)</td>
<td>13,010</td>
</tr>
<tr>
<td>Amount advanced during the year</td>
<td>1,136</td>
<td>1,464</td>
<td>743</td>
<td>842</td>
<td>1,160</td>
</tr>
<tr>
<td>Amount repaid during the year</td>
<td>74</td>
<td>103</td>
<td>124</td>
<td>152</td>
<td>292(^8)</td>
</tr>
<tr>
<td>Closing balance</td>
<td>10,456</td>
<td>11,721</td>
<td>12,332</td>
<td>13,010</td>
<td>13,878</td>
</tr>
<tr>
<td>Net addition</td>
<td>1,062</td>
<td>1,361</td>
<td>619</td>
<td>690</td>
<td>868</td>
</tr>
<tr>
<td>Interest receipts</td>
<td>19</td>
<td>21</td>
<td>27</td>
<td>32</td>
<td>31</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of the State Government.

\(^4\) Difference of ₹10 crore with reference to previous year’s closing balance was on account of pro forma adjustments vide footnote (q) of Statement no.16 of Finance Accounts 2012-13.

\(^5\) Difference of ₹96 crore with reference to previous year’s closing balance was on account of pro forma adjustments vide footnote (p) of Statement no.16 of Finance Accounts 2013-14.

\(^6\) Difference of ₹eight crore with reference to previous year’s closing balance was on account of pro forma adjustments vide footnote (o) of Statement no.18 of Finance Accounts 2014-15.

\(^7\) Difference of ₹12 crore with reference to previous year’s closing balance was on account of pro forma adjustments vide footnote (q) of Statement no.18 of Finance Accounts 2015-16.

\(^8\) Includes ₹126 crore being the irrecoverable loans written off.
The total outstanding loans and advances as on 31 March 2017 increased by ₹868 crore compared to those of the previous year. The major disbursement of loans and advances during the current year was to the Kerala State Road Transport Corporation (₹305 crore) and House building advance to State Service Officers (₹427 crore). Interest received against these loans remained less than one per cent during the period 2012-13 to 2016-17 and was 0.22 per cent during 2016-17 as against the average cost of borrowing of 6.92 per cent during the year.

1.8.2.1 Defaulters on loan repayment

Government provides loan assistance to Statutory Corporations, Government Companies, Autonomous Bodies and Authorities etc., and the same was treated as assets in the Government accounts. As per Finance Accounts, an amount of ₹13,878 crore was outstanding as loan at the end of March 2017. Also, at the end of March 2017, 83 institutions defaulted in repayment of loans advanced to them and arrears in respect of this were ₹10,579 crore (Principal: ₹6,656 crore and Interest: ₹3,923 crore). About 87 per cent of the above arrears pertained to five institutions viz., Kerala Water Authority (₹4,127 crore), Kerala State Electricity Board Limited (₹1,760 crore), Kerala State Road Transport Corporation (₹1,668 crore), Kerala State Housing Board (₹1,421 crore) and TEXFED (₹210 crore). During the year, State Government also released loans to 13 institutions amounting to ₹434 crore whose previous loan repayments are in arrears.

It was also observed that State Government released 81 loans to 19 institutions amounting to ₹84.55 crore during the period from 1991-92 to 2005-06, without specifying the terms and conditions for repayment. In order to provide a true and fair picture of the State Government accounts, Government needs to reduce the arrears in recovery of loans released.

1.8.3 Cash balances and Investment of cash balances

The cash balances and investments made by the State Government out of the cash balances during the year are shown in Table 1.24.

<table>
<thead>
<tr>
<th>Particulars</th>
<th>As on 31 March 2016</th>
<th>As on 31 March 2017</th>
<th>Increase (+)/ Decrease (-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) General Cash balances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash in Treasuries and other banks</td>
<td>5.43</td>
<td>37.23</td>
<td>31.80</td>
</tr>
<tr>
<td>Deposit with Reserve Bank</td>
<td>(-)45.88</td>
<td>(-)91.73</td>
<td>(-)45.85</td>
</tr>
<tr>
<td>Remittances in transit -Local</td>
<td>1.07</td>
<td>6.80</td>
<td>5.73</td>
</tr>
<tr>
<td>Total (a)</td>
<td>(-) 39.38</td>
<td>(-) 47.70</td>
<td>(-) 8.32</td>
</tr>
<tr>
<td>(b) Investments from cash balances</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GoI Treasury Bills</td>
<td>1,631.60</td>
<td>1,939.35</td>
<td>(+) 307.75</td>
</tr>
<tr>
<td>GoI Securities</td>
<td>5.15</td>
<td>5.15</td>
<td>-</td>
</tr>
<tr>
<td>Total (b)</td>
<td>1,636.75</td>
<td>1,944.50</td>
<td>(+)307.75</td>
</tr>
<tr>
<td>(c) Investments in earmarked funds</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reserve funds not bearing interest</td>
<td>1,630.37</td>
<td>1,751.94</td>
<td>(+)121.57</td>
</tr>
<tr>
<td>Total (c)</td>
<td>1,630.37</td>
<td>1,751.94</td>
<td>(+)121.57</td>
</tr>
<tr>
<td>Particulars</td>
<td>As on 31 March 2016</td>
<td>As on 31 March 2017</td>
<td>Increase(+)/Decrease(-)</td>
</tr>
<tr>
<td>------------------------------------------------</td>
<td>---------------------</td>
<td>---------------------</td>
<td>-------------------------</td>
</tr>
<tr>
<td>(d) Departmental cash balances including Permanent advances</td>
<td>1.65</td>
<td>1.59</td>
<td>(-)0.06</td>
</tr>
<tr>
<td>Total Cash Balance - (a) to (d)</td>
<td>3,229.39</td>
<td>3,650.33</td>
<td>(+)420.94</td>
</tr>
<tr>
<td>Interest realised during the year on investment of cash balances</td>
<td>40.85</td>
<td>78.32</td>
<td>37.47</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of the State Government

Table 1.24 shows that cash balance of the State, at the end of March 2017, increased by ₹420.94 crore compared to the closing balance at the end of March 2016. This was due to the increase in investments under GoI Treasury Bills (₹307.75 crore) and investments in earmarked funds (₹121.57 crore). The interest realised on investment of cash balance also increased by ₹37.47 crore, compared to the previous year.

1.8.3.1 Outstanding balances under the head ‘Cheques and Bills’

This head is an intermediary accounting head for initial recording of transactions which are to be cleared eventually. As per accounting rules, when a cheque is issued, the functional head is debited and the Major Head-8670-Cheques and Bills is credited. On clearance of the cheque by the bank, the minus credit is given to Major Head 8670-Cheques and Bills by crediting the Major Head- 8675-Deposits with Reserve Bank and thereby reducing the cash balance of the Government. Thus, the outstanding balance under the Major Head 8670-Cheques and Bills represents the amount of un-encashed cheques.

As on 31 March 2017, there was an outstanding balance (cumulative) of ₹755.37 crore. This represents expenditure originally booked under different major heads of Consolidated Fund, which did not result in any cash outflow till the end of March 2017.

During the audit of treasuries, AG (A&E) observed that 70 pay order cheques (drawn between March 2010 and November 2016) for ₹96.68 lakh in 16 treasuries remained un-encashed. Since these cheques remained un-encashed, the amount booked against these cheques in Consolidated Fund will over-state the expenditure till it is encashed.

1.9 Assets and Liabilities

1.9.1 Growth and composition of assets and liabilities

In the existing Government accounting system, comprehensive accounting of fixed assets like land and buildings owned by the Government is not done. However, the Government accounts do capture the financial liabilities of the Government and the assets created out of the expenditure incurred. Appendix 1.4 Part B gives an abstract of such liabilities and assets as on 31 March 2017, compared with the corresponding position as on 31 March 2016. While the liabilities in this Appendix consist mainly of internal borrowings, loans and advances from GoI, receipts from the Public Account and Reserve Funds, the
assets mainly comprise of the capital outlay and loans and advances given by the State Government and its cash balances.

1.9.2 Fiscal liabilities

The trends of outstanding fiscal liabilities of the State are presented in Appendix 1.5. The composition of fiscal liabilities during the last five years are presented in Chart 1.11.

**Chart 1.11: Composition of Fiscal Liabilities (₹ in crore)**

The overall fiscal liabilities of the State increased from ₹1,08,477 crore in 2012-13 to ₹1,89,769 crore in 2016-17, thus, recording an increase of 75 per cent during the five year period. During the period from 2012-13 to 2015-16 the growth rate of fiscal liabilities was steadily declining (declined from 16.5 per cent in 2012-13 to 13.1 per cent in 2015-16), but it increased to 18.2 per cent in 2016-17. Incidentally, it was much higher than the growth rate of GSDP (11.37 per cent), which is a matter of concern.

Fiscal liabilities of the State comprised of Consolidated Fund liabilities and Public Account liabilities. Consolidated Fund liabilities (₹1,25,883 crore) comprised of Market Loans (₹99,532 crore), Loans from the Government of India (₹7,614 crore) and Other Loans (₹18,737 crore). The Public Account liabilities (₹63,886 crore) comprised of liabilities under Small Savings, Provident Funds, etc., (₹60,571 crore), interest bearing obligations (₹118 crore) and non-interest bearing obligations like Deposits and other earmarked funds (₹3,197 crore).

The overall liabilities of the State include balance under Reserve Funds amounting to ₹2,174.28 crore (as on 31 March 2017). The details in respect of two of the reserve funds are given in succeeding paragraphs:

---

9 This includes liabilities under Savings Bank Deposits (₹15,535 crore) and Fixed and Time Deposits (₹15,341 crore).
(a) **State Disaster Response Fund**

The State Disaster Response Fund (SDRF) was set up on 1 April 2010 replacing the existing Calamity Relief Fund. At the beginning of the year, there was ₹72.52 crore as opening balance in the Fund. The size of the Fund for Kerala for the year 2016-17 (fixed by the Fourteenth Finance Commission) was ₹194 crore, 75 per cent (₹145.5 crore) of which was to be contributed by the Central Government and 25 per cent (₹48.5 crore) by the State Government. During the year, an amount of ₹194 crore was credited to the Fund. After setting off the expenditure for disaster relief operations to the extent of ₹150.66 crore, the balance in SDRF as on 31 March 2017 was ₹115.86 crore.

According to the guidelines issued by the Government of India, SDRF shall be kept in the Public Account of the State on which the State should pay interest to the Fund at the rate applicable to overdrafts under the Overdrafts Regulation Scheme of RBI. This was not done and also interest payable on the un-invested balances of the earlier years was also not estimated by the Government and credited to the Fund so far (December 2017). Non-transfer of interest amount resulted in under-statement of revenue expenditure and also reduced balance under SDRF.

(b) **Consolidated Sinking Fund**

The State Government set up a Consolidated Sinking Fund with effect from the financial year 2007-08, according to which the Fund was to be utilised as an Amortisation Fund for redemption of all outstanding liabilities of the Government commencing from the financial year 2012-13. The Fund was to be credited with contributions from revenue at the prescribed rate and interest accrued on investments made out of the Fund. Only the interest accrued and credited in the Fund was to be utilised for redemption of the outstanding liabilities of the Government. As per paragraph 5 of revised model scheme for the constitution and administration of Consolidated Sinking Fund of Kerala, the rate of contribution to the Consolidated Sinking Fund was 0.50 per cent of the outstanding liabilities at the end of the previous year. According to this, the State Government had to contribute ₹802.69 crore during 2016-17 to the Consolidated Sinking Fund. However, the State Government did not contribute any amount to the Fund, during the current year. Non-contribution resulted in under-statement of revenue expenditure and also reduced reserve fund for future amortization of loan liability.

As per the guidelines of the fund, the balance at credit of the Fund is required to be invested in the Government of India Securities. During the year, an amount of ₹121.57 crore was received as interest from the investment made out of the fund. At the beginning of the year, ₹1,615.81 crore was available and with the interest received on investment, the outstanding balance at the end of year was ₹1,737.38 crore.
1.9.3 Status of guarantees – contingent liabilities

Guarantees are contingent liabilities on the Consolidated Fund of the State in cases of default by borrowers for whom the guarantees have been extended. Section 3 of the Kerala Ceiling on Government Guarantees (Amendment) Act, 2015\(^{10}\) which came into effect on 5 December 2003 stipulates that the total outstanding Government Guarantees as on the first day of April every year shall not exceed ₹21,000 crore. The maximum amount for which guarantees were given by the State and outstanding guarantees at the end of the year since 2012-13 are given in Table 1.25.

Table 1.25: Guarantees given by the Government of Kerala (₹ in crore)

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<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>Maximum amount guaranteed</td>
<td>11,482.25</td>
<td>12,275.21</td>
<td>13,123.30</td>
<td>13,712.77</td>
<td>20,204.10</td>
</tr>
<tr>
<td>Outstanding amount of guarantees</td>
<td>9,099.50</td>
<td>9,763.36</td>
<td>11,126.87</td>
<td>12,438.52</td>
<td>16,245.56</td>
</tr>
<tr>
<td>Percentage of maximum amount guaranteed to total revenue receipts</td>
<td>26</td>
<td>25</td>
<td>23</td>
<td>20</td>
<td>27</td>
</tr>
<tr>
<td>Criteria as per Kerala Ceiling on Government Guarantees Act, 2003 (Outstanding amount of guarantees as on the first day of April)</td>
<td>14,000</td>
<td>14,000</td>
<td>14,000</td>
<td>21,000</td>
<td>21,000</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of the State Government

The above table shows that there was steady increase in the outstanding guarantees at the end of each of last five years and it increased from ₹9,099.50 crore in 2012-13 to ₹16,245.56 crore in 2016-17. As a percentage of revenue receipts, the guaranteed amount showed steady decline from 26 per cent in 2012-13 to 20 per cent in 2015-16, but it increased to 27 per cent in 2016-17.

As per Section 6 of the Act, the Government has to constitute a Guarantee Redemption Fund. The guarantee commission charged under Section 5 of the Act was to form the corpus of the Fund. However, the Fund was not constituted and consequently, guarantee commission of ₹854.08 crore collected during 2003-04 to 2016-17 was not credited to the Fund but was treated as non-tax revenue in the relevant years and used for meeting the revenue expenditure of the Government. Non-constitution of Guarantee Redemption Fund resulted in under-statement of revenue expenditure to that extent.

During the year, an amount of ₹101.30 crore was received as guarantee commission and as of March 2017, ₹120.03 crore was due as arrears in this regard.

\(^{10}\) Kerala Ceiling on Government Guarantees Act, 2003 was amended in 2015 and ceiling on outstanding Government guarantee at the end of the year was revised from ₹14,000 crore to ₹21,000 crore.
1.10 Debt Management

Apart from the magnitude of debt of the State Government, it is important to analyse various indicators that determine the debt sustainability of the State. This section analyses sustainability of overall debt liability of the State Government in terms of growth rate of debt and GSDP, Debt-GSDP ratio, Debt-RR ratio, impact of growing debt on interest payments, etc. These indicators for the last five years are given in Table 1.26.

### Table 1.26: Fiscal liability sustainability: indicators and trends  (₹ in crore)

<table>
<thead>
<tr>
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<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Outstanding Debt of the State</td>
<td>1,08,477</td>
<td>1,24,081</td>
<td>1,41,947</td>
<td>1,60,539</td>
<td>1,89,769</td>
</tr>
<tr>
<td>Growth rate of Debt</td>
<td>16.48</td>
<td>14.38</td>
<td>14.40</td>
<td>13.10</td>
<td>18.21</td>
</tr>
<tr>
<td>Gross State Domestic Product(GSDP)</td>
<td>4,12,313</td>
<td>4,65,041</td>
<td>5,26,002</td>
<td>5,88,337</td>
<td>6,55,205</td>
</tr>
<tr>
<td>Growth rate of GSDP</td>
<td>13.26</td>
<td>12.79</td>
<td>13.11</td>
<td>11.85</td>
<td>11.37</td>
</tr>
<tr>
<td>Debt-GSDP ratio (per cent)</td>
<td>26.31</td>
<td>26.68</td>
<td>26.99</td>
<td>27.29</td>
<td>28.96</td>
</tr>
<tr>
<td>Debt-Revenue Receipt ratio</td>
<td>2.46</td>
<td>2.52</td>
<td>2.45</td>
<td>2.33</td>
<td>2.51</td>
</tr>
<tr>
<td>Average interest paid on outstanding debt</td>
<td>7.15</td>
<td>7.11</td>
<td>7.35</td>
<td>7.35</td>
<td>6.92</td>
</tr>
<tr>
<td>Percentage of interest paid on revenue Receipt</td>
<td>16.32</td>
<td>16.81</td>
<td>16.86</td>
<td>16.10</td>
<td>16.03</td>
</tr>
<tr>
<td>Per capita debt of the State</td>
<td>32,478</td>
<td>37,150</td>
<td>42,499</td>
<td>45,095</td>
<td>53,008</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

Table 1.26 showed a decreasing trend in growth rate of debt from 2012-13 to 2015-16, but it increased to 18.21 per cent in 2016-17.

The adjoining States of Tamil Nadu and Karnataka had Debt-GSDP ratio of 21.82 and 19.81 per cent respectively but that of Kerala was increasing. During the last five years, it increased from 26.31 per cent in 2012-13 to 28.96 per cent in 2016-17, which is worrisome. Moreover, the per capita debt of Kerala for the year 2016-17 (₹53,008) was higher as compared to Tamil Nadu (₹39,305) and Karnataka (₹36,222).

Interest payments as a percentage of revenue receipt showed a decreasing trend during the last two years, which indicated that State’s interest liability was not growing with increase in debt liability.

1.10.1 Public Debt management

Public debt of the State comprises of debt raised from internal sources as well as loans and advances received from Government of India. Over the years, loans raised from open market has been the main source for the State Government to meet its fiscal needs. Loans raised by the State Government during the last five
years, repayments made with interest and net amount available from the resources are given in Table 1.27.

### Table 1.27: Net resources available in Public Debt  (₹ in crore)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Debt</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Internal Debt</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Open Market Borrowings</td>
<td>11,583</td>
<td>12,800</td>
<td>13,200</td>
<td>15,000</td>
<td>17,300</td>
</tr>
<tr>
<td>Loans from Financial Institutions</td>
<td>410</td>
<td>501</td>
<td>552</td>
<td>600</td>
<td>828</td>
</tr>
<tr>
<td>Special securities issued to NSSF</td>
<td>630</td>
<td>565</td>
<td>1,132</td>
<td>1,455</td>
<td>1,861</td>
</tr>
<tr>
<td>Others</td>
<td>86</td>
<td>84</td>
<td>222</td>
<td>87</td>
<td>86</td>
</tr>
<tr>
<td><strong>Total Internal Debt</strong></td>
<td>12,709</td>
<td>13,950</td>
<td>15,106</td>
<td>17,142</td>
<td>20,075</td>
</tr>
<tr>
<td>Loans and Advances from GOI</td>
<td>552</td>
<td>392</td>
<td>752</td>
<td>531</td>
<td>852</td>
</tr>
<tr>
<td><strong>Total Public Debt Receipts</strong></td>
<td>13,261</td>
<td>14,342</td>
<td>15,858</td>
<td>17,673</td>
<td>20,927</td>
</tr>
<tr>
<td><strong>Total Public Debt Payments</strong></td>
<td>2,804</td>
<td>3,126</td>
<td>3,191</td>
<td>4,075</td>
<td>4,775</td>
</tr>
<tr>
<td><strong>Total interest paid on Public Debt</strong></td>
<td>5,255</td>
<td>6,151</td>
<td>7,301</td>
<td>8,358</td>
<td>9,416</td>
</tr>
<tr>
<td><strong>Net Debt available</strong></td>
<td>5,202</td>
<td>5,065</td>
<td>5,366</td>
<td>5,240</td>
<td>6,736</td>
</tr>
</tbody>
</table>

*Source: Finance Accounts of respective years*

Table 1.27 shows that though the total public debt receipt increased from ₹13,261 crore in 2012-13 to ₹20,927 crore in 2016-17, there was not much increase in the net debt available with the State for its development activities. Also, during 2016-17, almost 68 per cent of the loans raised by the State Government was utilised for servicing debt, since the State had no surplus revenue to meet this liability. Status of State’s non-debt receipt against total expenditure in last five years is given in Table 1.28.

### Table 1.28: Incremental non-debt receipts and total expenditure  (₹ in crore)

<table>
<thead>
<tr>
<th>Year</th>
<th>Non-Debt Receipt</th>
<th>Growth compared to last year</th>
<th>Total Expenditure</th>
<th>Growth compared to last year</th>
<th>Resource Gap</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>44,226</td>
<td>6,145</td>
<td>59,228</td>
<td>8,332</td>
<td>-2,187</td>
</tr>
<tr>
<td>2013-14</td>
<td>49,300</td>
<td>5,074</td>
<td>66,244</td>
<td>7,016</td>
<td>-1,942</td>
</tr>
<tr>
<td>2014-15</td>
<td>58,102</td>
<td>8,802</td>
<td>76,744</td>
<td>10,500</td>
<td>-1,698</td>
</tr>
<tr>
<td>2015-16</td>
<td>69,214</td>
<td>11,112</td>
<td>87,032</td>
<td>10,288</td>
<td>824</td>
</tr>
<tr>
<td>2016-17</td>
<td>75,934</td>
<td>6,720</td>
<td>1,02,382</td>
<td>15,350</td>
<td>-8,630</td>
</tr>
</tbody>
</table>

*Source: Finance Accounts of respective years*

The resource gap (gap between incremental non-debt receipts and incremental total expenditure) was negative from 2012-13 to 2016-17, except in 2015-16 which indicated that incremental non-debt receipts were inadequate to finance incremental primary expenditure and incremental interest burden. Though the resource gap decreased from 2012-13 to 2015-16, it increased considerably in 2016-17.
Table 1.29: Maturity profile of Public Debt  \( (\text{\textcurrency{} in crore}) \)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Upto one year</td>
<td>2,569.25</td>
<td>2,674.90</td>
<td>3,289.26</td>
<td>3,751.61</td>
<td>5,682.54</td>
</tr>
<tr>
<td></td>
<td>(3.56)</td>
<td>(3.21)</td>
<td>(3.42)</td>
<td>(3.42)</td>
<td>(4.51)</td>
</tr>
<tr>
<td>One to three years</td>
<td>5,791.05</td>
<td>6,829.83</td>
<td>9,139.85</td>
<td>12,243.13</td>
<td>13,331.80</td>
</tr>
<tr>
<td></td>
<td>(8.01)</td>
<td>(8.18)</td>
<td>(9.51)</td>
<td>(11.16)</td>
<td>(10.59)</td>
</tr>
<tr>
<td>Three to five years</td>
<td>9,100.72</td>
<td>12,058.34</td>
<td>13,265.26</td>
<td>13,284.34</td>
<td>16,677.73</td>
</tr>
<tr>
<td>Five to seven years</td>
<td>13,181.39</td>
<td>13,165.08</td>
<td>16,667.64</td>
<td>22,808.05</td>
<td>26,786.58</td>
</tr>
<tr>
<td></td>
<td>(18.24)</td>
<td>(15.77)</td>
<td>(17.34)</td>
<td>(20.78)</td>
<td>(21.28)</td>
</tr>
<tr>
<td>Seven years and above</td>
<td>36,932.83</td>
<td>44,048.78</td>
<td>48,958.69</td>
<td>52,857.95</td>
<td>58,456.21</td>
</tr>
<tr>
<td></td>
<td>(51.12)</td>
<td>(52.77)</td>
<td>(50.93)</td>
<td>(48.17)</td>
<td>(46.44)</td>
</tr>
<tr>
<td>Maturity profile details not</td>
<td>4,674.95</td>
<td>4,689.63</td>
<td>4,812.26</td>
<td>4,785.90</td>
<td>4,948.00</td>
</tr>
<tr>
<td>furnished by State Government</td>
<td>(6.47)</td>
<td>(5.62)</td>
<td>(5.00)</td>
<td>(4.36)</td>
<td>(3.93)</td>
</tr>
</tbody>
</table>

*Source: Finance Accounts of respective years*

The debt maturity profile of the State given in the Table 1.29 shows that 28.35 *per cent* of the debt amounting to \( \text{\textcurrency{} 35,692.07 crore} \) has to be repaid within five years. Also about 50 *per cent* (\( \text{\textcurrency{} 62,478.65 crore} \)) of the debt has to be repaid by March 2024 (within seven years). Steep increase in State Government’s open market borrowings occurred from 2007-08 onwards and this will have adverse impact on State finances from 2017-18 onwards. State Government has to ensure additional revenue resources and well thought out debt strategy to meet this debt burden.

### 1.11 Fiscal Imbalances

Three key fiscal parameters - revenue, fiscal and primary deficits - indicate the extent of overall fiscal imbalances in the finances of the State Government during a specified period. The deficit in the Government accounts represents the gap between its receipts and expenditure. The nature of deficit is an indicator of the prudence of fiscal management of the Government. Further, the ways in which the deficit is financed and the resources are raised and applied are important pointers to its fiscal health. This section presents the trends, nature, magnitude and the manner of financing these deficits and also the assessment of actual levels of revenue and fiscal deficits *vis-à-vis* targets set under the Fiscal Responsibility Act/Rules for the financial year 2016-17.

#### 1.11.1 Trends in deficits

Charts 1.12 and 1.13 present the trends in deficit indicators over the period 2012-17.
The revenue deficit of the State, which indicates the excess of its revenue expenditure over revenue receipts, increased steadily since 2012-17 (except during 2015-16) indicating increased growth of revenue expenditure over revenue receipts. Based on the recommendations of Fourteenth Finance Commission, during 2016-17, GoI released an amount of ₹3,350 crore as Post Devolution Revenue Deficit Grant. However, revenue deficit increased from ₹9,657 crore in 2015-16 to ₹15,484 crore in 2016-17. This indicates that State Government could not control revenue deficit even after receipt of substantial assistance from GoI.

The fiscal deficit, which represents the total borrowings of the Government increased during the last five years (except during 2015-16). It increased from
₹15,002 crore in 2012-13 to ₹18,642 crore in 2014-15, but reduced to ₹17,818 crore in 2015-16 due to receipt of Post Devolution Revenue Deficit Grant. However, fiscal deficit increased to ₹26,448 crore in 2016-17, even after receipt of ₹3,350 crore as Post Devolution Revenue Deficit Grant. Primary deficit also increased considerably during the five years period from ₹7,797 crore in 2012-13 to ₹14,331 crore in 2016-17.

As a proportion of GSDP, primary, revenue and fiscal deficits were lowest during 2015-16, but increased during 2016-17 due to increased growth of expenditure with respect to revenue receipt. Consequently, none of the target set in Medium Term Fiscal Plan (Appendix 1.3) could be achieved.

1.11.2 Components of fiscal deficit and its financing pattern

The financing pattern of the fiscal deficit has undergone a compositional shift as reflected in the Table 1.30. Receipts and disbursements under the components of financing the fiscal deficit during 2016-17 are given in Table 1.31.

Table 1.30: Components of fiscal deficit and its financing pattern (₹ in crore)

<table>
<thead>
<tr>
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<tbody>
<tr>
<td><strong>Decomposition of fiscal deficit</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Revenue deficit</td>
<td>9,352</td>
<td>11,309</td>
<td>13,796</td>
<td>9,657</td>
<td>15,484</td>
</tr>
<tr>
<td>2. Net capital expenditure</td>
<td>4,588</td>
<td>4,275</td>
<td>4,227</td>
<td>7,472</td>
<td>10,096</td>
</tr>
<tr>
<td>3. Net loans and advances</td>
<td>1,062</td>
<td>1,360</td>
<td>619</td>
<td>689</td>
<td>868</td>
</tr>
<tr>
<td><strong>Total fiscal deficit</strong></td>
<td>15,002</td>
<td>16,944</td>
<td>18,642</td>
<td>17,818</td>
<td>26,448</td>
</tr>
<tr>
<td><strong>Financing pattern of fiscal deficit</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Market borrowings</td>
<td>10,571</td>
<td>11,373</td>
<td>11,777</td>
<td>12,886</td>
<td>14,686</td>
</tr>
<tr>
<td>2. Loans from Government of India</td>
<td>226</td>
<td>40</td>
<td>402</td>
<td>169</td>
<td>379</td>
</tr>
<tr>
<td>3. Special Securities Issued to National Small Savings Fund</td>
<td>32</td>
<td>(-)42</td>
<td>525</td>
<td>731</td>
<td>972</td>
</tr>
<tr>
<td>4. Loans from Financial Institutions</td>
<td>(-)118</td>
<td>(-)77</td>
<td>(-)69</td>
<td>(-)64</td>
<td>107</td>
</tr>
<tr>
<td>5. Small Savings, PF, etc.</td>
<td>3,686</td>
<td>4,231</td>
<td>3,765</td>
<td>8,332</td>
<td>12,932</td>
</tr>
<tr>
<td>6. Deposits and Advances</td>
<td>1,141</td>
<td>188</td>
<td>1,365</td>
<td>(-)3,280</td>
<td>105</td>
</tr>
<tr>
<td>7. Suspense and Miscellaneous</td>
<td>712</td>
<td>(-)946</td>
<td>58</td>
<td>774</td>
<td>(-)2,169</td>
</tr>
<tr>
<td>8. Remittances</td>
<td>31</td>
<td>(-)168</td>
<td>26</td>
<td>(-)93</td>
<td>(-)313</td>
</tr>
<tr>
<td>9. Others</td>
<td>(-)379</td>
<td>(-)68</td>
<td>164</td>
<td>(-)59</td>
<td>170</td>
</tr>
<tr>
<td><strong>10. Total (1 to 9)</strong></td>
<td>15,902</td>
<td>14,531</td>
<td>18,013</td>
<td>19,396</td>
<td>26,869</td>
</tr>
<tr>
<td><strong>11. Increase (-)/Decrease (+) in Cash Balance</strong></td>
<td>(-)900</td>
<td>2,413</td>
<td>629</td>
<td>(-)1,578</td>
<td>(-)421</td>
</tr>
<tr>
<td><strong>12. Overall deficit</strong></td>
<td>15,002</td>
<td>16,944</td>
<td>18,642</td>
<td>17,818</td>
<td>26,448</td>
</tr>
</tbody>
</table>

*All these figures are net of disbursements/outflows during the year.

Source: Finance Accounts of respective years
Table 1.31: Receipts and disbursements under components financing the fiscal deficit during 
2016-17  (₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Receipt</th>
<th>Disbursement</th>
<th>Net</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Market borrowings</td>
<td>17,300</td>
<td>2,614</td>
<td>14,686</td>
</tr>
<tr>
<td>2</td>
<td>Loans from Government of India</td>
<td>852</td>
<td>473</td>
<td>379</td>
</tr>
<tr>
<td>3</td>
<td>Special Securities Issued to National Small Savings Fund</td>
<td>1,861</td>
<td>889</td>
<td>972</td>
</tr>
<tr>
<td>4</td>
<td>Loans from Financial Institutions</td>
<td>828</td>
<td>721</td>
<td>107</td>
</tr>
<tr>
<td>5</td>
<td>Small Savings, PF, etc.</td>
<td>61,708</td>
<td>48,776</td>
<td>12,932</td>
</tr>
<tr>
<td>6</td>
<td>Deposits and Advances</td>
<td>3,286</td>
<td>3,181</td>
<td>105</td>
</tr>
<tr>
<td>7</td>
<td>Suspense and Miscellaneous</td>
<td>1,21,717</td>
<td>1,23,886</td>
<td>(-)2,169</td>
</tr>
<tr>
<td>8</td>
<td>Remittances</td>
<td>3,587</td>
<td>3,900</td>
<td>(-)313</td>
</tr>
<tr>
<td>9</td>
<td>Others</td>
<td>415</td>
<td>245</td>
<td>170</td>
</tr>
<tr>
<td>10</td>
<td>Total (1 to 9)</td>
<td>21,1,554</td>
<td>1,84,685</td>
<td>26,869</td>
</tr>
<tr>
<td>11</td>
<td>Increase (-)/Decrease (+) in Cash Balance</td>
<td>3,229</td>
<td>3,650</td>
<td>(-)421</td>
</tr>
<tr>
<td>12</td>
<td>Overall deficit</td>
<td></td>
<td></td>
<td>26,448</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of the State Government

Table 1.30 reveals that during the last five years, market borrowings and net accretions in Public Account (especially in Small Savings, PF, etc.) are the main source of the State Government to finance the fiscal deficit. During 2016-17, net market borrowings (₹14,686 crore) and net accretions in Small savings, PF, etc., (₹12,932 crore) were used for financing the fiscal deficit of the State.

During 2016-17, the State Government raised ₹17,300 crore as market loans at a weighted average interest rate of 7.58 per cent, loans amounting to ₹827.89 crore from NABARD at an interest rate of 5.25 per cent to 5.50 per cent, ₹1,861.22 crore from National Small Savings Fund at an interest rate of 9.50 per cent and ₹47.79 crore from NCDC at an interest rate of 10.61 per cent. The State Government also received loans amounting to ₹852.14 crore from the Government of India during the year, for which, the details of interest rate on all loans were not available.

The State Government mobilised deposits from its employees, pensioners, institutions and general public through treasuries. During 2016-17, the State Government received ₹41,495.18 crore as deposits through Treasury Saving Bank accounts at an average interest rate of five per cent and ₹12,233.61 crore as Treasury Fixed Deposits at interest rates ranging between 7.50 per cent and 9.50 per cent. The balance of such deposits as on 31 March 2017 was ₹30,876.64 crore. This is ₹9,361.60 crore more than the previous year’s balance. The above increased accumulation also resulted in non-achievement of fiscal liability-GSDP ratio set for the year.

1.11.3 Quality of deficit

The ratio of revenue deficit to fiscal deficit and the decomposition of primary deficit into primary revenue deficit and capital expenditure (including loans and
advances) would indicate the quality of deficit in the States’ finances. The ratio of revenue deficit to fiscal deficit indicates the extent to which borrowed funds were used for current consumption. Further, persistently high ratios of revenue deficit to fiscal deficit also indicate that the asset base of the State was continuously shrinking and a part of the borrowings (fiscal liabilities) did not have any asset backup. The bifurcation of the primary deficit (Table 1.32) indicates the extent to which the deficit was increased on account of enhancement in capital expenditure which may be desirable to improve the productive capacity of the State’s economy.

### Table 1.32: Primary deficit/surplus – bifurcation of factors (₹ in crore)

<table>
<thead>
<tr>
<th>Year</th>
<th>Non-debt receipts (NDR)</th>
<th>Primary revenue expenditure</th>
<th>Capital expenditure</th>
<th>Loans and advances</th>
<th>Primary expenditure</th>
<th>Primary revenue deficit (+)/surplus (-)</th>
<th>Primary deficit (-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012-13</td>
<td>44,226</td>
<td>46,284</td>
<td>4,603</td>
<td>1,136</td>
<td>52,023</td>
<td>(-) 2,058</td>
<td>(-) 7,797</td>
</tr>
<tr>
<td>2013-14</td>
<td>49,300</td>
<td>52,221</td>
<td>4,294</td>
<td>1,464</td>
<td>57,979</td>
<td>(-) 2,921</td>
<td>(-) 8,679</td>
</tr>
<tr>
<td>2014-15</td>
<td>58,102</td>
<td>61,976</td>
<td>4,255</td>
<td>743</td>
<td>66,974</td>
<td>(-) 3,874</td>
<td>(-) 8,872</td>
</tr>
<tr>
<td>2015-16</td>
<td>69,214</td>
<td>67,579</td>
<td>7,500</td>
<td>842</td>
<td>75,921</td>
<td>1,635</td>
<td>(-) 6,707</td>
</tr>
<tr>
<td>2016-17</td>
<td>75,934</td>
<td>78,979</td>
<td>10,126</td>
<td>1,160</td>
<td>90,265</td>
<td>(-) 3,045</td>
<td>(-) 14,331</td>
</tr>
</tbody>
</table>

Source: Finance Accounts of respective years

The bifurcation of the factors leading to primary deficit of the State revealed that during 2012-13 to 2016-17, non-debt receipts (NDR) of the State were not enough to meet the primary revenue expenditure\(^\text{12}\) of the State (except during 2015-16). Though the position showed an improving trend from 2012-13 to 2015-16, it worsened during 2016-17. Government had to depend on borrowed funds even for meeting primary expenditure during 2016-17.

### 1.12 Management of loans raised from financial institutions

#### 1.12.1 Introduction

Article 293 (1) of the Constitution of India empowers State Governments to borrow, within the territory of India upon the security of the Consolidated Fund of the State within such limits, if any, as may be fixed from time to time. Using such powers, State Government raise loans from financial institutions like National Bank for Agriculture and Rural Development (NABARD), Life Insurance Corporation of India (LIC), National Co-operative Development Corporation (NCDC), General Insurance Corporation (GIC), Housing and Urban Development Corporation (HUDCO), etc., for supporting the plan programme of the State. The departmental officers are responsible for maintaining the records relating to scheme-wise borrowings and arranging prompt repayment of principal and interest thereon.

The records relating to loans raised from Life Insurance Corporation of India, General Insurance Corporation, National Co-operative Development Corporation

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\(^{12}\) Primary revenue expenditure represents revenue expenditure less expenditure on interest.
and National Bank for Agriculture and Rural Development are being maintained by Finance Department and loan raised from Housing and Urban Development Corporation is being maintained by Director of Scheduled Tribes Development Department (STDD). Audit was conducted covering the period from 2012-13 to 2016-17 in Finance Department and Directorate of Scheduled Tribes Development to assess whether:

- the accounting of the loans was correctly done; and
- the loans raised were released to implementing department/agency through budget for intended purposes.

During the last five years (2012-17) the State Government raised an amount of ₹3454.40 crore from three financial institutions and ₹3264.33 crore was outstanding at the end of March 2017. Records of the Finance Department, STDD and financial institutions were test-checked in audit and noticed some deficiencies in accounting of the receipts as well as repayments, which are discussed in the succeeding paragraphs.

**Audit observations**

1.12.2 Discrepancies in the accounting of loans

1.12.2.1 Loan account of National Co-operative Development Corporation

Accounting of the loans availed from NCDC is the responsibility of Finance Department of the State Government and audit observed a difference of ₹45.03 crore between the books of NCDC (₹250.35 crore) and Finance Accounts (₹295.38 crore) at the end of March 2017. Reasons for this difference was analysed in audit as detailed below:

- Loans raised from NCDC coming under Credit Linked Capital investment subsidy scheme (Central Sector Scheme) comprises of loan as well as subsidy amount. As the subsidy is back-ended, it shall be initially provided as interest free loan, which shall be converted into subsidy after the entire term loan (excluding subsidy) is repaid along with interest and on fulfilment of all the norms, guidelines and conditions laid down under the scheme. Since the initial accounting of loan and subsidy was done under the loan head of account ‘6003-108’, Finance Department has to propose for transfer of the subsidy amount and based on this, Accountant General (A&E) has to carry out account adjustment. Test-check of 17 out of 50 subsidy linked loans (loan amount ₹8.25 crore and subsidy: ₹0.68 crore) revealed that Finance department did not propose account adjustment for the subsidy portion of ₹0.68 crore. Consequently, it remained unadjusted in the loan account.

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13 NCDC: ₹478.86 crore, NABARD: ₹2890.54 crore and HUDCO: ₹85 crore.
14 NCDC: ₹295.38 crore, NABARD: ₹2883.95 crore and HUDCO: ₹85 crore.
15 Subsidy portion is the last component of the amount availed and benefit of it would be available only if loan portion was repaid as per the terms and conditions.
16 Loans completely repaid during audit period.
• Loans sanctioned by NCDC are directly transferred to the current account of the State Government maintained in the State Bank of Travancore (now State Bank of India) and Finance Department had to withdraw and remit it to the State Treasury for accounting under Government accounts. Loan amount of ₹0.46 crore credited in the bank account of the State on 8 January 2015 was transferred to Government account (6003-108) on 9 January 2015 by the Finance Department. However, Finance Department repeated this action again on 14 January 2015 without the receipt of any amount from NCDC, which led to overstatement of loan balance in Government account to the tune of ₹0.46 crore.

It was observed that ₹21.38 crore related to subsidy amount in respect of loans released during 2012-17, which would be due for transfer between 2020 and 2025. The remaining difference (₹22.51 crore\(^\text{17}\)) needs to be reconciled by the Finance department. The matter was referred to Government in October 2017 and reply was awaited (January 2018).

### 1.12.2 Loan account of Housing and Urban Development Corporation

During the year 2014-15, State Government permitted the Director of Scheduled Tribes Development Department to avail ₹135 crore from HUDCO as loan for the housing scheme of homeless tribes and HUDCO released the loan in three instalments. The first instalment of ₹50 crore was released in March 2015 by demand draft and the same was credited to the Treasury Savings Bank Account of the Director without routing through Government accounts. Consequently, the loan balance of the State was understated by ₹50 crore in Finance Accounts. Even after two years, no effort was made to rectify the mistake though repeatedly pointed out by Accountant General (A&E/Audit).

Finance Department replied (November 2017) that sanction was accorded for effecting the account adjustment and action was being taken to allocate sufficient budget provision in the ensuing Supplementary Demands for Grants.

### 1.12.3 Deficiencies noticed in payment of interest on loans

#### 1.12.3.1 National Co-operative Development Corporation loan

In May 2012, State Government sought details of outstanding loans from NCDC for pre-closure of loans and NCDC informed that pre-closure of outstanding loans (in the case of credit linked subsidy schemes) would entail refund of the subsidy assistance by State Government. When Government pre-closed outstanding loan of ₹152.56 crore, which had interest rate above 10.25 per cent on 5 November 2012, NCDC requested (November 2012) the State Government to refund the subsidy amount of ₹4.09 crore related to the projects for which funds were released. Subsequently, the State Government informed (December 2012) NCDC that the pre-payment of loans in respect of subsidy linked schemes (₹19.05 crore out of ₹152.56 crore) was not intended and informed their willingness to re-avail loan on the schemes for which advance refund was made on the existing terms

\(^{17}\) ₹22.51 crore = ₹45.03 crore – (₹21.38 crore + ₹0.46 crore + ₹0.68 crore).
and conditions. Consequently, NCDC further released the subsidy linked loan amounting to ₹19.05 crore on 13 February 2013. In November 2013, Finance Department made an avoidable payment of ₹61.21 lakh as interest to NCDC for the intervening period (5 November 2012 to 13 February 2013). The matter was referred to Government in October 2017 and reply was awaited (January 2018).

1.12.3.2 Housing and Urban Development Corporation loan

HUDCO released loan amount of ₹97.25 crore in two instalments (March 2015 and January 2016) to the Director of Scheduled Tribes Development and the due date for payment of interest was fixed as the last dates of February, May, August and November of every year. For belated payments, HUDCO charges compound interest and penal interest @ 8.75/9.25 per cent and 3 per cent respectively. Director of ST Development was effecting interest payments based on the demand sent by HUDCO and made 10 quarterly interest payments till June 2017 and it was observed that nine out of 10 payments were made belatedly and this attracted compound interest and penal interest as detailed in Appendix 1.8. Consequently, an additional burden of ₹5.07 lakh was to be borne by the State Government for the total delay of 133 days, which occurred during the period from May 2015 to June 2017. The department did not ensure budgetary allocation for arranging payment of interest on due dates, which led to delayed payment to HUDCO and additional expenditure to the State Government.

Audit further noticed that HUDCO demanded excess penal and compound interest due to wrong depiction of date of actual payment. Non-verification of demands raised by HUDCO at department level resulted in excess payment of ₹25,580 towards compound and penal interest for 11 days out of ₹5,07,088.

Finance Department replied (November 2017) that the lapse was due to administrative failure and that necessary directions have since been issued to the Administrative Department to take urgent action for avoiding similar instances in future.

1.12.4 Non/delayed utilisation of loans raised

In order to have optimum benefit of the loan availed, Finance Department has to transfer the funds to Government account (from the current account of the agency bank) immediately and release it to needy department for implementation of the scheme. However, delay ranging from one to ten months was noticed in transfer of nine NCDC loans amounting to ₹3.21 crore availed during 2013-16. Consequently, utilisation of funds for intended purposes was also delayed to that extent.

As part of modernisation of four textile mills, NCDC approved (₹154.49 crore) the proposals of the State Government and released an amount of ₹86.88 crore in two instalments (March 2015 and July 2015), based on the State’s request to release the loan, promoter contribution and subsidy portion of the amount sanctioned by NCDC as advance to the textile mills. NCDC released this advance with the condition that the same should be provided to the spinning mills within one month of the receipt of the same. However, even after two years, Industries
Department released only ₹55.36 crore to beneficiary mills (that too with a delay of 8 to 24 months) and ₹31.52 crore (36 per cent) remained unutilised and blocked up with Government as on September 2017. The Director of Handloom and Textiles replied that the funds were released as per budget provision available in each year and in accordance with the release order of Government of Kerala. However, Government should have ensured timely budgeting and release of funds as the funds were obtained based on State Government’s specific request.

Out of ₹135 crore released by HUDCO, State Government did not release ₹37.75 crore to STDD. Out of ₹97.25 crore available with STDD, ₹12.46 crore remained blocked in Special Treasury Savings Bank account as of July 2017. This matter was referred to Government in October 2017 and reply was awaited (January 2018).

1.13 Conclusion and Recommendations

Fiscal position of the State

In 2016-17, fiscal position of the State deteriorated as compared to 2015-16 in terms of three key fiscal parameters viz., revenue, fiscal and primary deficits, which were at the higher side during 2016-17. Revenue deficit increased from ₹9,657 crore in 2015-16 to ₹15,484 crore in 2016-17 and fiscal deficit increased from ₹17,818 crore in 2015-16 to ₹26,448 crore in 2016-17. State did not achieve any of the targets fixed in its Medium Term Fiscal Plan. During the year, revenue receipts were insufficient to meet its non-plan revenue expenditure, indicating insufficiency of revenue receipts for routine expenditure of the State. Incremental non-debt receipts during the year were inadequate to finance incremental primary expenditure and incremental interest burden, which indicated inadequacy of resources to meet primary expenditure. As per the recommendation of the Fourteenth Finance Commission, Fiscal deficit to GSDP ratio was to be anchored at 3 per cent but it was 4 per cent during 2016-17 indicating increased growth of expenditure with respect to the growth of GSDP.

State Government needs to control the fiscal deficit to make it eligible for benefits recommended in Fourteenth Finance Commission Report.

Revenue resources

Revenue receipts of the State increased from ₹44,137 crore in 2012-13 to ₹75,612 crore in 2016-17, recording a growth of 71 per cent during last five years. However, revenue receipt recorded lowest growth rate of 9.53 per cent in 2016-17. State’s own tax revenue, being the main source of revenue in revenue receipts also recorded lowest growth rate (8.16 per cent) in 2016-17. Though, State’s share of Union taxes and duties and Grants-in-aid from GoI doubled during last five years, there was considerable reduction in grant released for State plan schemes and Central plan schemes. Receipts from State Lotteries was the main source of non-tax revenue and it was more than 75 per cent during 2016-17.

Government needs to address the decreasing trend in growth of its own tax revenue and measures should be taken to improve the same.
Chapter I – Finances of the State Government

Revenue Expenditure

Revenue Expenditure of the State increased from ₹78,690 crore in 2015-16 to ₹91,096 crore in 2016-17 recording a growth of 15.77 per cent over the previous year. Though Plan and Non-plan Revenue expenditure were increasing, revenue expenditure as a percentage of total expenditure showed a declining trend during the last two years which indicated shifting of Government’s priority towards capital expenditure. As in the previous year, share of committed expenditure in revenue expenditure was 63 per cent and it consumed more than 76 per cent of the revenue receipt. When interest payments showed a reduced growth rate compared to previous year, pension payments showed increased growth rate. Interest payments and pension payments consumed 16 per cent and 20 per cent respectively of revenue receipts and is a matter of concern for the State Government.

Quality of expenditure

Though share of capital expenditure in total expenditure increased during last two years, it was on the lower side compared to General Category States in 2016-17. State’s share of expenditure on health and education sector in total expenditure was more than General Category States, but the share of capital expenditure and development expenditure in total expenditure was less than that of General Category States. Though the State Government invested ₹7,240.03 crore in Statutory Corporations, Government Companies, Joint Stock Companies and Cooperatives, average return on these investments was 1.35 per cent in the last five years while the Government paid an average interest rate of 7.18 per cent on its borrowings during 2012-13 to 2016-17. The interest receipt on loans and advances given by State Government was 0.22 per cent during 2016-17 against the average cost of borrowing of 6.92 per cent. At the end of the year, 83 institutions defaulted in repayment of loans advanced to them and arrears in respect of this was ₹10,579 crore (Principal: ₹6,656 crore and Interest: ₹3,923 crore).

State needs to improve its expenditure on Capital section to match the status of General Category States. Also steps should be taken to reduce arrears in repayment of loan.

Reserve Funds and liabilities

Consolidated Sinking Fund was constituted with the aim to amortize the outstanding liabilities of Government, but Government did not contribute to the fund. Similarly, Government has to constitute a Guarantee Redemption Fund for crediting guarantee commission collected for meeting future liability arising out of guarantees given by the Government. Guarantee Redemption Fund has not been constituted so far and guarantee commission of ₹854.08 crore collected during 2003-04 to 2016-17 was not credited to the Fund. State Disaster Response Fund had accumulated balance of ₹115.86 crore by the end of March 2017. As per the guidelines, Government has to credit interest at the rate applicable to
overdrafts under the Overdraft Regulation Scheme of RBI. This was not done and also interest payable on the un-invested balances of the earlier years was not estimated by the Government.

**Steps should be taken to credit the interest payable to State Disaster Response Fund without further delay.**

**Debt Management**

As per the recommendations of Fourteenth Finance Commission Debt-GSDP ratio has to be less than 25, but during the last five years it showed an increasing trend (from 26.31 in 2012-13) and it was 28.96 in 2016-17 due to disproportionate growth of debt with respect to GSDP. Almost 68 per cent of the loans raised during 2016-17 was used for servicing the debt. Maturity profile of the State showed that 28.35 per cent of the debt amounting to ₹35,692.07 crore has to be repaid within five years and about 50 per cent (₹62,478.65 crore) by March 2024 (within seven years).

**Management of loans raised from financial institutions**

State Government has been raising loans from financial institutions and it is the responsibility of departmental officers to arrange for prompt re-payment of loans and to maintain the records relating to receipt and repayment of loans. Absence of proper accounting system and monitoring of receipt and repayment of NCDC loan resulted in accumulation of subsidy portion in loan head of account. Negligence of Finance Department resulted in avoidable payment of ₹61.21 lakh as interest to NCDC on non-existent loans.

First instalment of ₹50 crore received during 2014-15, for the housing scheme to homeless tribes was omitted to be reckoned under Government accounts for the last two years. Laxity on the part of Scheduled Tribes Development Department resulted in avoidable payment of compound and penal interest amounting to ₹5.07 lakh during 2015-2017.

**Finance Department should introduce a comprehensive accounting system for NCDC loans and prepare repayment schedules to avoid excess payments and timely transfer of subsidy portion to revenue account.**

**Scheduled Tribes Development Department may ensure budgetary allocation at the beginning of the year to avoid payment of compound and penal interest.**
CHAPTER II

FINANCIAL MANAGEMENT AND BUDGETARY CONTROL
CHAPTER II
FINANCIAL MANAGEMENT AND BUDGETARY CONTROL

2.1 Introduction

2.1.1 The Appropriation Accounts are accounts of the expenditure, voted and charged, of the Government for each financial year, compared with the amounts of voted Grants and charged Appropriations for different purposes, as specified in the schedules appended to the Appropriation Acts. These accounts list the original budget estimates, supplementary grants, surrenders and re-appropriations distinctly and indicate actual capital and revenue expenditure on various specified services vis-à-vis those authorised by the Appropriation Act in respect of both charged and voted items of the budget. Appropriation Accounts, thus, facilitate the management of finances and monitoring of budgetary provisions and are, therefore, complementary to the Finance Accounts.

2.1.2 Audit of appropriations by the Comptroller and Auditor General of India seeks to ascertain whether the expenditure actually incurred under various Grants is within the authorisation given under the Appropriation Act and whether the expenditure required to be charged under the provisions of the Constitution is so charged. It also seeks to ascertain whether the expenditure so incurred is in conformity with the law, relevant rules, regulations and instructions on the subject.

2.1.3 As per the Kerala Budget Manual, the Finance Department is responsible for the preparation of the annual budget by obtaining estimates from various departments. The departmental estimates of receipts and expenditure are prepared by the Heads of Departments and other Estimating Officers and submitted to the Finance Department on prescribed dates. The Finance Department consolidates the estimates and prepares the Detailed Estimates called ‘Demands for Grants’. In the preparation of the budget, the aim should be to achieve as close an approximation to the actuals as possible. This demands foresight in anticipating revenue and expenditure. An avoidable extra provision in an estimate is as much a budgetary irregularity as an excess in the sanctioned expenditure. The budget procedure envisages that the sum provided in an estimate of expenditure on a particular item must be that sum, which can be expended in the year and it should not be over or under expenditure. A saving in an estimate constitutes as much of a financial irregularity as an excess in it. The budget estimates of receipts should be based on the existing rates of taxes, duties, fees, etc.

Deficiencies in the management of budget and expenditure and violation of the provisions of Budget Manual noticed in audit are discussed in the subsequent paragraphs.
2.2 Summary of Appropriation Accounts

The summarised position of actual expenditure during 2016-17 against 47 Grants/Appropriations is given in Table 2.1.

Table 2.1: Summarised position of actual expenditure vis-à-vis original/supplementary provisions (₹ in crore)

<table>
<thead>
<tr>
<th>Nature of Expenditure</th>
<th>Original Grant/ Appropriation</th>
<th>Supplementary Grant/ Appropriation</th>
<th>Total</th>
<th>Actual Expenditure</th>
<th>Savings</th>
<th>Percentage of Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Voted</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I Revenue</td>
<td>85,217.75</td>
<td>5,577.28</td>
<td>90,795.03</td>
<td>79,959.15</td>
<td>10,835.88</td>
<td>11.93</td>
</tr>
<tr>
<td>II Capital</td>
<td>9,501.00</td>
<td>3,311.62</td>
<td>12,812.62</td>
<td>10,245.70</td>
<td>2,566.92</td>
<td>20.03</td>
</tr>
<tr>
<td>III Loans and Advances</td>
<td>740.58</td>
<td>535.32</td>
<td>1,275.90</td>
<td>1,160.30</td>
<td>115.60</td>
<td>9.06</td>
</tr>
<tr>
<td><strong>Total Voted</strong></td>
<td>95,459.33</td>
<td>9,424.22</td>
<td>1,04,883.55</td>
<td>91,365.15</td>
<td>13,518.40</td>
<td>12.89</td>
</tr>
<tr>
<td><strong>Charged</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>IV Revenue</td>
<td>13,062.58</td>
<td>28.87</td>
<td>13,091.45</td>
<td>12,461.29</td>
<td>630.16</td>
<td>4.81</td>
</tr>
<tr>
<td>V Capital</td>
<td>96.81</td>
<td>11.42</td>
<td>108.23</td>
<td>65.26</td>
<td>42.97</td>
<td>39.70</td>
</tr>
<tr>
<td>VI Public Debt Repayment</td>
<td>13,974.78</td>
<td>0.00</td>
<td>13,974.78</td>
<td>7,706.01</td>
<td>6,268.77</td>
<td>44.86</td>
</tr>
<tr>
<td><strong>Total Charged</strong></td>
<td>27,134.17</td>
<td>40.29</td>
<td>27,174.46</td>
<td>20,232.56</td>
<td>6,941.89</td>
<td>25.55</td>
</tr>
<tr>
<td><strong>Appropriation to Contingency Fund (if any)</strong></td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
<td>Nil</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td>1,22,593.50</td>
<td>9,464.50</td>
<td>1,32,058.00</td>
<td>1,11,597.71</td>
<td>20,460.29</td>
<td>15.49</td>
</tr>
</tbody>
</table>

Source: Appropriation Accounts 2016-17 and Appropriation Acts

The overall savings of ₹20,460.29 crore was the result of savings of ₹20,601.46 crore in 38 Grants and 26 Appropriations under the Revenue Section and 27 Grants and six Appropriations under the Capital Section (Appendix 2.1), offset by excess of ₹141.17 crore in six Grants under the Revenue Section and two Grants under Capital section. Though overall savings decreased (5.13 per cent) from 20.62 per cent in the last year to 15.49 per cent in 2016-17, deficiencies persisted in estimating budgetary requirements with respect to a few grants (Table 2.6).

Audit further analysed utilisation of budget allocation under voted category in revenue and capital sections separately and observed that in 20 Grants (each having savings exceeding ₹100 crore) budget allocation of ₹13,467.57 crore remained unutilised in plan and non-plan category as detailed in Table 2.2.
Table 2.2: Savings under Plan and Non-plan category (₹ in crore)

<table>
<thead>
<tr>
<th>Category</th>
<th>No. of Grants</th>
<th>Original Budget</th>
<th>Supplementary</th>
<th>Final Expenditure</th>
<th>Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue-Plan</td>
<td>7</td>
<td>12,117.60</td>
<td>2,617.04</td>
<td>10,048.42</td>
<td>4,686.22</td>
</tr>
<tr>
<td>Revenue-Non-Plan</td>
<td>6</td>
<td>41,114.82</td>
<td>1,465.41</td>
<td>36,484.36</td>
<td>6,095.87</td>
</tr>
<tr>
<td>Capital-Plan</td>
<td>6</td>
<td>4,466.82</td>
<td>1,853.75</td>
<td>4,306.52</td>
<td>2,014.05</td>
</tr>
<tr>
<td>Capital-Non-plan</td>
<td>1</td>
<td>1,008.18</td>
<td>150.00</td>
<td>486.75</td>
<td>671.43</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>20</strong></td>
<td><strong>58,707.42</strong></td>
<td><strong>6,086.20</strong></td>
<td><strong>51,326.05</strong></td>
<td><strong>13,467.57</strong></td>
</tr>
</tbody>
</table>

*Source: Appropriation Accounts 2016-17*

Grant-wise details for the above information are given in Appendix 2.2. Further, it was observed that three Grants in voted category had more than 50 per cent of the budget allocation remaining un-utilised as detailed in Table 2.3.

Table 2.3: Grants having substantial savings (₹ in crore)

<table>
<thead>
<tr>
<th>Grant number and name</th>
<th>Total Grant</th>
<th>Expenditure</th>
<th>Savings</th>
<th>Percentage of savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue - Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XXXVI Rural Development</td>
<td>2,856.82</td>
<td>607.88</td>
<td>2,248.94</td>
<td>79</td>
</tr>
<tr>
<td>Capital - Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XX Water Supply and Sanitation</td>
<td>544.46</td>
<td>204.91</td>
<td>339.55</td>
<td>62</td>
</tr>
<tr>
<td>Capital - Non-Plan</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XV Public Works</td>
<td>1,158.18</td>
<td>486.75</td>
<td>671.43</td>
<td>58</td>
</tr>
</tbody>
</table>

*Source: Appropriation Accounts 2016-17*

Further scrutiny revealed that ten schemes of the above Grants had substantial savings in the voted category as detailed in Table 2.4.

Table 2.4: Schemes having substantial savings under voted category (₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant No.</th>
<th>Scheme/Activity</th>
<th>Budget</th>
<th>Expenditure</th>
<th>Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>2501-01-197-48</td>
<td>Block Grants for CSS (P)</td>
<td>287.60</td>
<td>137.59</td>
<td>150.01</td>
</tr>
<tr>
<td>2.</td>
<td>2501-06-197-48</td>
<td>Block Grants for CSS (P)</td>
<td>100.00</td>
<td>29.86</td>
<td>70.14</td>
</tr>
<tr>
<td>3.</td>
<td>2505-02-101-99</td>
<td>Mahatma Gandhi National Rural Employment Guarantee Programme (P)</td>
<td>2,247.70</td>
<td>227.77</td>
<td>2,019.93</td>
</tr>
<tr>
<td>4.</td>
<td>2515-00-102-37</td>
<td>Pradhan Mantri Krishi Sinchai Yojana (PMKSY) (P)</td>
<td>75.00</td>
<td>28.61</td>
<td>46.39</td>
</tr>
<tr>
<td>5.</td>
<td>4215-01-190-96</td>
<td>Kerala Water Supply Project, JICA (One time sustenance support under the State plan) (P)</td>
<td>150.00</td>
<td>0.00</td>
<td>150.00</td>
</tr>
<tr>
<td>6.</td>
<td>4215-01-102-97</td>
<td>Rural Water Supply schemes (P)</td>
<td>87.35</td>
<td>15.00</td>
<td>72.35</td>
</tr>
<tr>
<td>7.</td>
<td>4215-01-190-97</td>
<td>Optimisation of production and transmission (P)</td>
<td>105.36</td>
<td>45.00</td>
<td>60.36</td>
</tr>
<tr>
<td>8.</td>
<td>4215-01-102-96</td>
<td>Ensuring Accessibility to drinking water in Identified Panchayats (P)</td>
<td>11.00</td>
<td>0.00</td>
<td>11.00</td>
</tr>
<tr>
<td>9.</td>
<td>4215-01-101-96</td>
<td>Modernisation of Aruvikkara Pumping Station (P)</td>
<td>10.00</td>
<td>0.00</td>
<td>10.00</td>
</tr>
<tr>
<td>10.</td>
<td>5054-80-800-66</td>
<td>Investment in Major Capital Projects (NP)</td>
<td>700.00</td>
<td>0.00</td>
<td>700.00</td>
</tr>
</tbody>
</table>

*Source: Appropriation Accounts 2016-17*
2.3 Financial Accountability and Budget Management

2.3.1 Appropriation vis-à-vis Allocative Priorities

Audit of Appropriation Accounts revealed that savings exceeded ₹100 crore and also more than 25 per cent of the total budget provision in eight Grants/Appropriation as detailed in Table 2.5.

Table 2.5: Grants/Appropriations showing substantial savings

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant Number and Name</th>
<th>Total Grant/ Appropriation</th>
<th>Expenditure</th>
<th>Savings</th>
<th>Percentage of savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue – Voted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>XXII Urban Development</td>
<td>1,497.61</td>
<td>866.41</td>
<td>631.20</td>
<td>42</td>
</tr>
<tr>
<td>2</td>
<td>XXXVI Rural Development</td>
<td>3,081.16</td>
<td>811.06</td>
<td>2,270.10</td>
<td>74</td>
</tr>
<tr>
<td>3</td>
<td>XLIII Compensation and Assignments</td>
<td>7,379.07</td>
<td>5,497.60</td>
<td>1,881.47</td>
<td>26</td>
</tr>
<tr>
<td>Capital – Voted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>XVIII Medical and Public Health</td>
<td>361.94</td>
<td>256.44</td>
<td>105.50</td>
<td>29</td>
</tr>
<tr>
<td>5</td>
<td>XX Water Supply and Sanitation</td>
<td>564.46</td>
<td>265.08</td>
<td>299.38</td>
<td>53</td>
</tr>
<tr>
<td>6</td>
<td>XXVIII Miscellaneous Economic Services</td>
<td>3,336.82</td>
<td>2,384.07</td>
<td>952.75</td>
<td>29</td>
</tr>
<tr>
<td>7</td>
<td>XXIX Agriculture</td>
<td>699.09</td>
<td>418.68</td>
<td>280.41</td>
<td>40</td>
</tr>
<tr>
<td>Capital – Charged</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Public Debt Repayment</td>
<td>13,974.78</td>
<td>7,706.01</td>
<td>6,268.77</td>
<td>45</td>
</tr>
</tbody>
</table>

**Total** 30,894.93 18,205.35 12,689.58 41

Source: Appropriation Accounts 2016-17

Further, the savings under the above eight Grants/Appropriation was 62 per cent of the total savings during 2016-17, indicating the gravity of the savings in these Grants/Appropriation.

Analysis of the savings in the above eight Grants/Appropriation revealed that 43 schemes had savings more than ₹10 crore during 2016-17. Details are given in Appendix 2.3.

2.3.2 Persistent savings

Twelve Grants and one Appropriation had savings more than ₹100 crore during the last three financial years as detailed in Table 2.6.
Table 2.6: Grants/Appropriation having persistent savings during last three years

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Number and Name of Grant/Appropriation</th>
<th>Amount of savings (रु in crore)</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Revenue Voted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>XII Police</td>
<td></td>
<td>238.92</td>
<td>515.75</td>
<td>180.43</td>
</tr>
<tr>
<td>2</td>
<td>XV Public Works</td>
<td></td>
<td>245.57</td>
<td>675.17</td>
<td>440.22</td>
</tr>
<tr>
<td>3</td>
<td>XVI Pensions and Miscellaneous</td>
<td></td>
<td>114.68</td>
<td>1,204.46</td>
<td>2,447.51</td>
</tr>
<tr>
<td>4</td>
<td>XVII Education, Sports, Art and Culture</td>
<td></td>
<td>1,285.38</td>
<td>2,384.74</td>
<td>337.73</td>
</tr>
<tr>
<td>5</td>
<td>XXII Urban Development</td>
<td></td>
<td>948.83</td>
<td>645.83</td>
<td>631.20</td>
</tr>
<tr>
<td>6</td>
<td>XXXVI Rural Development</td>
<td></td>
<td>1,031.40</td>
<td>740.04</td>
<td>2,270.10</td>
</tr>
<tr>
<td>7</td>
<td>XLVI Social Security and Welfare</td>
<td></td>
<td>301.12</td>
<td>632.93</td>
<td>1,136.67</td>
</tr>
<tr>
<td>Capital Voted</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>XX Water Supply and Sanitation</td>
<td></td>
<td>140.30</td>
<td>174.90</td>
<td>299.38</td>
</tr>
<tr>
<td>9</td>
<td>XXVIII Miscellaneous Economic Services</td>
<td></td>
<td>1,361.72</td>
<td>1,178.88</td>
<td>952.75</td>
</tr>
<tr>
<td>10</td>
<td>XXIX Agriculture</td>
<td></td>
<td>126.08</td>
<td>149.22</td>
<td>280.41</td>
</tr>
<tr>
<td>11</td>
<td>XXXVII Industries</td>
<td></td>
<td>365.83</td>
<td>133.35</td>
<td>236.18</td>
</tr>
<tr>
<td>12</td>
<td>XLI Transport</td>
<td></td>
<td>118.61</td>
<td>559.08</td>
<td>179.35</td>
</tr>
<tr>
<td>Capital Charged</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13</td>
<td>Public Debt Repayment</td>
<td>8,349.59</td>
<td>8,917.24</td>
<td>6,268.77</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Appropriation Accounts for respective years.
Figures in parenthesis are percentage of savings with respect to budget allocation

Further analysis revealed that overall savings under the above twelve Grants and one Appropriation was due to persistent savings under a few sub-heads (schemes/activity), which indicated failure of the respective Controlling Officers and the Finance department in making a realistic assessment of the budget requirement based on the expenditure of the previous year and also the ability of the department to utilise the funds. Details of schemes, where persistent savings of ₹one crore or more was noticed, are given in Appendix 2.4.

2.3.3 Excess over provision during 2016-17

The Appropriation Accounts disclosed excess expenditure in six\(^{18}\) grants under Revenue Section amounting to ₹72.08 crore and two\(^{19}\) grants under Capital Section amounting to ₹69.09 crore, which require regularisation under Article 205 of the Constitution. Further analysis revealed that 30 schemes under the above

\(^{18}\) Administration of Justice: ₹0.67 crore; Stamps and Registration: ₹2.83 crore; Treasury and Accounts: ₹10.80 crore; District Administration and Miscellaneous: ₹1.81 crore; Family Welfare: ₹13.93 crore and Water Supply and Sanitation: ₹42.04 crore.

\(^{19}\) Public Works: ₹67.46 crore and Food: ₹1.63 crore.
Grants had excess expenditure more than ₹one crore. Details are given in **Annexure 2.5**. In these 30 schemes, seven schemes had excess expenditure exceeding 25 **per cent** of the budget allocation. Details are given in **Table 2.7**.

**Table 2.7: Schemes in which expenditure exceeded 25 **per cent** or more of the allocation (₹in crore)**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number and scheme name</th>
<th>Budget allocation</th>
<th>Expenditure</th>
<th>Excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>XI 2250-00-103-87 Malabar Devaswom Board (NP)</td>
<td>25.45</td>
<td>45.41</td>
<td>19.97(78)</td>
</tr>
<tr>
<td>2.</td>
<td>XV 2059-01-053-96 Maintenance and Repairs (Civil and Electrical) of Secretariat (NP)</td>
<td>0.14</td>
<td>1.49</td>
<td>1.35(64)</td>
</tr>
<tr>
<td>3.</td>
<td>XV 3054-80-192-38 Maintenance of Road Assets as per fifth SFC Recommendation (NP)</td>
<td>56.84</td>
<td>74.23</td>
<td>17.39(31)</td>
</tr>
<tr>
<td>4.</td>
<td>XV 3054-80-800-95 Road Safety Works (P)</td>
<td>11.40</td>
<td>20.84</td>
<td>9.44(83)</td>
</tr>
<tr>
<td>5.</td>
<td>XV 5054-80-001-99 Establishment Charges transferred on percentage basis from '3054-Roads and Bridges' (P)</td>
<td>265.79</td>
<td>332.57</td>
<td>66.78(25)</td>
</tr>
<tr>
<td>6.</td>
<td>XIX 2211-00-101-96 Rural Family Welfare Centres and Post Partum Centres (Block PHCs) (NP)</td>
<td>71.43</td>
<td>100.35</td>
<td>28.92(40)</td>
</tr>
<tr>
<td>7.</td>
<td>XIX 2211-00-200-96 Post Partum Centres MC Hospital, District Hospital and Other Major Hospitals (NP)</td>
<td>7.04</td>
<td>9.56</td>
<td>2.53(36)</td>
</tr>
</tbody>
</table>

*Source: Detailed Appropriation Accounts 2016-17*

Figures in parenthesis are percentage of excess over budget allocation

It was also observed that in five schemes, expenditure was incurred without any budget allocation. Details are given in **Table 2.8**.

**Table 2.8: Expenditure incurred without budget allocation (₹in crore)**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number and scheme name</th>
<th>Budget allocation</th>
<th>Expenditure</th>
<th>Excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>XI 2053-00-094-50 Disaster Management, Mitigation and Rehabilitation (P)</td>
<td>0.00</td>
<td>6.17</td>
<td>6.17</td>
</tr>
<tr>
<td>2.</td>
<td>XV 3054-04-198-39 One time assistance for maintenance of Rural Roads (NP)</td>
<td>0.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>3.</td>
<td>XX 2215-01-101-98 Special package for completing ongoing Urban Water Supply Schemes (P)</td>
<td>0.00</td>
<td>27.50</td>
<td>27.50</td>
</tr>
<tr>
<td>4.</td>
<td>XX 2215-01-102-81 Rural Water Supply Scheme (P)</td>
<td>0.00</td>
<td>15.91</td>
<td>15.91</td>
</tr>
<tr>
<td>5.</td>
<td>XX 2215-01-190-94 Replacement of old and unusable pipes (P)</td>
<td>0.00</td>
<td>33.00</td>
<td>33.00</td>
</tr>
</tbody>
</table>

*Source: Detailed Appropriation Accounts 2016-17*

Scheme-wise analysis of remaining Grants/Appropriations also revealed incurring of expenditure after budget allocations were injudiciously re-appropriated/surrendered. Details of 17 such cases are given in **Appendix 2.6**.
2.3.4 Excess expenditure over provisions relating to previous years requiring regularisation

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over Grants/Appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts and the connected Audit Report by the Public Accounts Committee (PAC). Excess expenditure under 14 Grants and eight Appropriations amounting to `1,048.39 crore for the years 2011-12 to 2015-16 was to be regularised (December 2017) as summarised in Table 2.9. Government of Kerala has been incurring expenditure in excess of appropriation since 2011-12 i.e. for six consecutive years. For the last six years i.e from 2011-12 to 2016-17, Government of Kerala has been persistently violating the intent of the legislature, which is a matter of serious concern. The year-wise and Grant-wise amounts of excess expenditure pending regularisation and the stage of consideration by the PAC are detailed in Appendix 2.7.

Table 2.9: Excess over provisions relating to previous years requiring regularization (` in crore)

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Grant</th>
<th>Number of Appropriation</th>
<th>Amount of excess over provision</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-12</td>
<td>2</td>
<td>..</td>
<td>24.50</td>
</tr>
<tr>
<td>2012-13</td>
<td>5</td>
<td>..</td>
<td>40.43</td>
</tr>
<tr>
<td>2013-14</td>
<td>6</td>
<td>4</td>
<td>560.68</td>
</tr>
<tr>
<td>2014-15</td>
<td>..</td>
<td>1</td>
<td>192.00</td>
</tr>
<tr>
<td>2015-16</td>
<td>1</td>
<td>3</td>
<td>230.78</td>
</tr>
<tr>
<td>Total</td>
<td>14</td>
<td>8</td>
<td>1,048.39</td>
</tr>
</tbody>
</table>

Source: As per records maintained by the Accountant General (G&SSA)

2.3.5 Unnecessary/Excessive Supplementary provision

Supplementary provisions aggregating to `1238.23 crore, obtained in 11 Grants/ Appropriations (`one crore or more in each case) during the year, proved unnecessary as the expenditure did not come up to the level of even the original provisions as detailed in Appendix 2.8. Since there was sufficient savings in the original budget allocation, the option of re-appropriation of funds between heads of account (where savings are noticed) within the Grant/Appropriation could have been resorted to by the Chief Controlling Officers (for heads of accounts, which require funds) instead of proposing Supplementary Demands for Grants (SDG).

Further scrutiny revealed that supplementary grants obtained in respect of a few schemes/activities proved wholly unnecessary as the funds were surrendered at the end of the year. Instances are detailed in succeeding paragraphs.

(i) Grant number I - State Legislature (Revenue Voted)

The supplementary grant of `1.09 crore, obtained in March 2017 was to meet the additional expenditure on medical reimbursement under the head of account...
2011-02-101-99 and expenditure on wages and other items under the head of account 2011-02-103-99. But the entire supplementary grant remained unutilised and surrendered at the end of the year.

(ii) **Grant number II - Heads of States, Ministers and Headquarters Staff (Revenue charged)**

Supplementary grant of ₹14.09 crore obtained in March 2017 under the head of account 2051-102-99-28 Payments for professional and special services, proved unnecessary as the final expenditure (₹154.29 crore) under the subhead was less than original budget allocation (₹159.08 crore) and the final surrender (₹15.73 crore) from the head of account was more than the amount obtained through supplementary grant in March 2017.

(iii) **Grant number III - Administration of Justice (Revenue Charged)**

Supplementary grant of ₹0.80 crore obtained in March 2017, for meeting medical reimbursement and other items expenditure under the head of account 2014-102-99, remained unutilised and surrendered at the end of the year.

(iv) **Grant number XIV - Stationery and Printing and other Administrative Services (Revenue Voted)**

Entire Supplementary grant of ₹2.40 crore obtained in March 2017 under the heads of account 2070-106-96-Civil Defence Institute (₹2.26 crore) and 2070-105-95-Other Disaster Management Projects (₹0.14 crore) remained unutilised and surrendered at the end of the year. Similarly, ₹10.27 crore obtained under the head of account 2070-108-99-Direction and Administration and ₹1.04 crore obtained under 2070-108-98-Protection and Control proved unnecessary as the surrenders under these heads were more than the amounts obtained through supplementary grants.

Further, in 26 Grants/Appropriation, against the additional requirement of ₹2,942.43 crore, supplementary budget allocation of ₹5,708.03 crore obtained during the year proved excessive (Appendix 2.9) by ₹2,765.60 crore. The departmental officers while making proposals for supplementary grants did not assess the actual requirement of funds, which resulted in avoidable savings.

2.3.6 **Re-appropriation of funds**

Re-appropriation is transfer of funds within a Grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Augmentation of funds through re-appropriation was resorted to by departmental officers. However, audit analysis revealed that augmentation of budget allocation was wholly unnecessary in some sub-heads as the final expenditure was less than the budget allocation (original and supplementary grant) provided under it. Sub-heads in which augmentation was done through re-appropriation (exceeding ₹one crore) but no part was utilised are given in Appendix 2.10.
Failure of the departmental officers in assessing the actual requirement of funds also resulted in excess withdrawal of funds from units of appropriation, which finally led to excess expenditure over provision in certain sub-heads. Cases of such injudicious re-appropriations noticed in 31 schemes/activities are given in Appendix 2.1. It was also observed that even though augmentation through re-appropriation was done in 18 schemes/activities, the final expenditure exceeded the budget allocation available under the heads of account by more than ₹one crore. Details are given in Appendix 2.12.

2.3.7 Surrender of budget allocations

As per Paragraph 91 of the Kerala Budget Manual, the Administrative Departments should surrender all anticipated savings before the close of the financial year to Finance Department as and when they are foreseen, unless they are required to meet the excesses under other units of appropriation.

During 2016-17, ₹20,727.08 crore (16 per cent) out of the total budget allocation (₹1,32,058.00 crore) was surrendered at the end of the financial year. More than ₹1,000 crore was surrendered in four Grants and one Appropriation, as detailed in Table 2.10.

Table 2.10: Grants in which more than ₹1000 crore was surrendered (₹in crore)

<table>
<thead>
<tr>
<th>Grant number</th>
<th>Budget Allocation</th>
<th>Amount surrendered</th>
<th>Percentage of surrender</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue – Voted</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>XVI Pensions and Miscellaneous</td>
<td>23924.35</td>
<td>2448.57</td>
<td>10</td>
</tr>
<tr>
<td>XXXVI Rural Development</td>
<td>3081.16</td>
<td>2265.46</td>
<td>74</td>
</tr>
<tr>
<td>XLIII Compensation and Assignments</td>
<td>7379.07</td>
<td>2055.70</td>
<td>28</td>
</tr>
<tr>
<td>XLVI Social Security and Welfare</td>
<td>6401.26</td>
<td>1116.36</td>
<td>17</td>
</tr>
<tr>
<td>Capital – Charged</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Debt Repayment</td>
<td>13974.78</td>
<td>6402.22</td>
<td>46</td>
</tr>
</tbody>
</table>

Source: Appropriation Accounts 2016-17

Further scrutiny revealed that in 19 schemes/activities (Table 2.11) the final surrenders were more than ₹100 crore which included 14 schemes/activities of the above mentioned Grants/Appropriations.

Table 2.11: Schemes in which more than ₹100 crore was surrendered (₹in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number and name of the scheme</th>
<th>Budget Expenditure</th>
<th>Surrender</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>XV 3054-80-196-38 Maintenance of Road Assets as per Fifth SFC recommendation (V-NP)</td>
<td>305.54</td>
<td>116.72</td>
</tr>
<tr>
<td>2.</td>
<td>XVI 2071-01-101-99 Pension to Kerala Government Pensioners (V-NP)</td>
<td>7415.38</td>
<td>7107.63</td>
</tr>
<tr>
<td>3.</td>
<td>2075-00-800-72 Spill Over Schemes (V-NP)</td>
<td>2315.00</td>
<td>0.00</td>
</tr>
<tr>
<td>4.</td>
<td>XXII 2217-05-191-74 Pradhan Mantri Awas Yojana (40% State Share) (V-P)</td>
<td>150.00</td>
<td>32.28</td>
</tr>
</tbody>
</table>
Further analysis revealed substantial surrenders (surrenders involving more than 50 per cent of the total allocation and more than ₹one crore in each case) in 254 sub-heads, amounted to ₹13,556.49 crore. In 215 sub-heads, entire budget allocation (above ₹one lakh) amounting to ₹832.15 crore was surrendered and in 41 cases, this was ₹five crore and above as detailed in Appendix 2.13.

In two schemes of Grant number XXXVII (6858-60-190-95- Loans to Metal Industries Shornur (voted-plan)-₹1.50 crore and 6858-60-190-95- Loans to Steel Industrials Kerala Limited (voted-plan)-₹3.00 crore), the budget allocation was provided through re-appropriation (no allocation was made through original or supplementary budget), but the entire allocation remained unutilised and was surrendered at the end of the year.

2.3.8 Surrender in excess of actual savings

In 37 Grants/Appropriations, the amounts surrendered (₹ one crore or more in each case) was in excess of the actual savings indicating lack of or inadequate
financial control. As against savings of ₹13,546.86 crore, the amount surrendered was ₹14,596.97 crore, resulting in excess surrender of ₹1,050.11 crore under these Grants/Appropriations. Details are given in Appendix 2.14. Further, Audit analysed the budget management of Departmental officers in respect of schemes/activities under their control and observed that injudicious surrender of budget allocation led to final excess expenditure (in excess of ₹one crore) in 64 schemes/activities as detailed in Appendix 2.15. Final expenditure in respect of all the above 64 schemes were less than the original budget allocation provided for implementation of the schemes. However, injudicious surrender led to final excess under these schemes.

2.3.9 Unexplained re-appropriations

Paragraph 86 (3) of the Kerala Budget Manual lays down that the authority sanctioning re-appropriations should satisfy itself that the reasons given in the sanctions are full, frank and forthright and are not in vague terms such as ‘based on actual requirement’, ‘based on trend of expenditure’, ‘expenditure is less than that was anticipated’, etc., as they have to be incorporated in the Appropriation Accounts which are examined by the Public Accounts Committee of Legislature. However, a test check of re-appropriation orders relating to 12 Grants issued by the Finance Department revealed that in respect of 228 out of 1007 items (23 per cent), the reasons given for withdrawal of provision/additional provision in re-appropriation orders were of general nature like ‘expenditure is less than anticipated’, ‘reduced provision is sufficient to meet the expenditure’, etc.

2.4 Non-reconciliation of departmental figures

2.4.1 Pendency in submission of Detailed Countersigned Contingent bills against Abstract Contingent bills

According to Rule 187 (d) of the Kerala Treasury Code, all contingent claims that require the countersignature of the controlling authority after payment are to be initially drawn by the Drawing and Disbursing Officer (DDO) from the treasury by presenting Abstract Contingent bills in the prescribed form (Form TR 60). Abstract Contingent (AC) bills can be drawn only by an authorised officer for the items of expenditure listed in Appendix 5 to the Kerala Financial Code. The DDO should maintain a register of AC bills and monitor submission of detailed bills thereagainst. The Detailed Contingent (DC) bills in respect of such claims should be submitted to the controlling authority for countersignature not later than the 10th of the month succeeding to which they relate. The DC bills pertaining to a month’s claim should reach the AG (A&E), Kerala not later than the 20th of the succeeding month for accounting and monitoring of the AC Bills posing higher risk of fraud and misappropriation of funds.

As per the records maintained by the AG (A&E) Kerala, 71 AC bills drawn by 34 DDOs up to March 2017 involving ₹1.08 crore were not adjusted as of November 2017 due to non-receipt of DC bills as detailed in Appendix 2.16. Year-wise
details are given in Table 2.12. Non-submission of DC bills would lead to retention of advance amount drawn with the drawing officers without accounting under the proper heads of account.

**Table 2.12: Pendency in submission of Detailed countersigned Contingent bills against Abstract Contingent bills**

<table>
<thead>
<tr>
<th>Year</th>
<th>AC bills</th>
<th>Outstanding DC bills</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>No. of Items</td>
<td>Amount</td>
</tr>
<tr>
<td>2016-17</td>
<td>187</td>
<td>2.60</td>
</tr>
<tr>
<td>Total</td>
<td>187</td>
<td>2.60</td>
</tr>
</tbody>
</table>

Source: Information compiled by Accountant General (A&E), Kerala

2.4.2 Un-reconciled receipts and expenditure

According to Paragraph 74 of the Kerala Budget Manual, the expenditure recorded in the books of the Controlling Officer of the department should be reconciled every month with that recorded in the books of the AG (A&E), Kerala to exercise effective control over expenditure and to keep it within the budget grants and also to ensure accuracy of their accounts. During the year, reconciliation for 59.82 *per cent* of the total receipts (₹32,120.19 crore out of ₹53,690.29 crore) and 84.61 *per cent* of the total expenditure (₹83,968.73 crore out of ₹99,244.35 crore) were completed. However, 21 Chief Controlling Officers, whose total transactions exceeded ₹50 crore did not reconcile their expenditure with the accounts maintained by AG (A&E) as shown in Appendix 2.17. This was not only in violation of the provisions of Paragraph 74 of Kerala Budget Manual but also casts doubts about the correctness of the expenditure figures supplied by departments concerned and the figures booked by AG (A&E), Kerala.

2.5 Review on Budgetary process and Appropriation Control - Grant No. XLII Tourism

Department of Tourism is a significant department, which has three major functions such as (i) Hospitality wing of the State Government (ii) Estate Office duty and (iii) Tourism Development. Director of Tourism is the Chief Controlling Officer of the Grant and responsible for ensuring appropriation control in each unit of appropriation of the Grant. The review was conducted to ascertain budgetary process and utilisation of funds earmarked for various functions of the department.

2.5.1 Budget allocation and expenditure

Budget allocation and expenditure under revenue and capital section of the Grant during the last three years is given in Table 2.13.
Chapter II – Financial Management and Budgetary Control

Table 2.13: Budget allocation and expenditure for last three years

<table>
<thead>
<tr>
<th>Year</th>
<th>Category</th>
<th>Budget Allocation</th>
<th>Expenditure</th>
<th>Savings</th>
<th>Percentage of savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014-15</td>
<td>Revenue</td>
<td>15,195.77</td>
<td>14,534.88</td>
<td>660.89</td>
<td>4.35</td>
</tr>
<tr>
<td></td>
<td>Capital</td>
<td>17,247.64</td>
<td>13,416.57</td>
<td>3,831.07</td>
<td>22.21</td>
</tr>
<tr>
<td>2015-16</td>
<td>Revenue</td>
<td>21,426.54</td>
<td>13,863.32</td>
<td>7,563.22</td>
<td>35.30</td>
</tr>
<tr>
<td></td>
<td>Capital</td>
<td>15,516.00</td>
<td>12,652.78</td>
<td>2,863.22</td>
<td>18.45</td>
</tr>
<tr>
<td>2016-17</td>
<td>Revenue</td>
<td>19,080.41</td>
<td>17,073.59</td>
<td>2,006.82</td>
<td>10.52</td>
</tr>
<tr>
<td></td>
<td>Capital</td>
<td>21,593.04</td>
<td>17,543.12</td>
<td>4,049.92</td>
<td>18.76</td>
</tr>
</tbody>
</table>

Source: Appropriation Accounts of respective years

Table 2.13 shows that more than 10 per cent of the budget allocation remained unutilised during last three years (except under revenue section during 2014-15). Further scrutiny revealed that 20 schemes had savings of more than ₹one crore, of which, seven schemes had persistent savings as detailed in Table 2.14.

Table 2.14: Schemes with repeated savings (more than ₹one crore in each case)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Schemes</th>
<th>Year</th>
<th>Budget allocation</th>
<th>Expenditure</th>
<th>Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3452-80-800-54 Kerala Shopping Festival(NP)</td>
<td>2014-15</td>
<td>15.00</td>
<td>10.00</td>
<td>5.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>15.00</td>
<td>9.50</td>
<td>5.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>15.00</td>
<td>0.00</td>
<td>15.00</td>
</tr>
<tr>
<td></td>
<td>Department stated that savings was due to non-issue of orders to release funds to Grant Kerala Shopping Festival</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>3452-80-800-78 HR development in Tourism through Kerala Institute of Tourism and Travel Studies (KITTS), Food Craft Institute (FCI) and State Institute of Hospitality Management (SIHM) (P)</td>
<td>2014-15</td>
<td>8.50</td>
<td>6.71</td>
<td>1.79</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>8.50</td>
<td>5.92</td>
<td>2.58</td>
</tr>
<tr>
<td>3</td>
<td>5452-01-101-99 Upgradation, Creation of Infrastructure and Amenities(P)</td>
<td>2015-16</td>
<td>85.54</td>
<td>80.32</td>
<td>5.22</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>130.65</td>
<td>114.19</td>
<td>16.46</td>
</tr>
<tr>
<td>4</td>
<td>5452-01-190-96Bakel Resort Development Corporation Limited(P)</td>
<td>2015-16</td>
<td>1.50</td>
<td>0.00</td>
<td>1.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>1.50</td>
<td>0.30</td>
<td>1.20</td>
</tr>
<tr>
<td></td>
<td>Department stated that savings was due to non-issue of administrative sanction by the Government for the proposals of Bakel Resort Development Corporation.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>5452-01-190-99 Kerala Tourism Development Corporation(P)</td>
<td>2014-15</td>
<td>6.50</td>
<td>0.00</td>
<td>6.50</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>6.50</td>
<td>5.00</td>
<td>1.50</td>
</tr>
<tr>
<td></td>
<td>Department stated that though budget allocation was available, administrative sanction was issued for ₹5.00 crore only during 2015-16.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>5452-01-800-85 Upgradation of Roads to Tourist Destination(NP)</td>
<td>2014-15</td>
<td>20.00</td>
<td>1.59</td>
<td>18.41</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>20.00</td>
<td>3.21</td>
<td>16.79</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>20.00</td>
<td>0.00</td>
<td>20.00</td>
</tr>
<tr>
<td>7</td>
<td>5452-01-800-94RIDF-Scheme for Tourism(P)</td>
<td>2014-15</td>
<td>4.62</td>
<td>0.00</td>
<td>4.62</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>4.62</td>
<td>0.00</td>
<td>4.62</td>
</tr>
</tbody>
</table>

Department stated that savings was due to absence of viable projects under RIDF scheme.

Source: Detailed Appropriation Accounts of respective years
It was also observed that in the schemes, detailed in Table 2.15 entire budget allocation remained unutilised in respective years and surrendered at the end of the year.

**Table 2.15 : Schemes in which entire budget allocation was surrendered (₹ in crore)**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Scheme</th>
<th>Year</th>
<th>Budget allocation</th>
<th>Amount surrendered</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>3452-01-101-94-Implementation of Priority Schemes under The Kerala Perspective Plan 2030(P)</td>
<td>2015-16</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>2.</td>
<td>3452-01-101-95-Product/Infrastructure development for Destination and Circuits (100% CSS)(P)</td>
<td>2015-16</td>
<td>58.15</td>
<td>58.15</td>
</tr>
<tr>
<td></td>
<td>Department stated that surrender was due to non-receipt of Government of India funds.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>3452-80-104-93-Publicity and Marketing (50% CSS)(P)</td>
<td>2015-16</td>
<td>0.90</td>
<td>0.90</td>
</tr>
<tr>
<td></td>
<td>Department replied that savings was due to non-taking up of projects during year.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>3452-80-800-54-Kerala Shopping Festival(NP)</td>
<td>2016-17</td>
<td>15.00</td>
<td>15.00</td>
</tr>
<tr>
<td></td>
<td>Department stated that Government have not issued administrative sanction for releasing the fund to Kerala Shopping Festival during 2016-17.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>5452-01-101-98-Trivandrum water supply scheme in Kovalam Tourism area(P)</td>
<td>2014-15</td>
<td>2.00</td>
<td>2.00</td>
</tr>
<tr>
<td></td>
<td>Department stated that administrative sanction from government was not received for releasing the fund to Kerala Water Authority hence entire amount surrendered.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department stated that Government did not issue administrative sanction for releasing the fund to Kerala Tourism Development Corporation.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>5452-01-800-85-Upsgradation of Roads to Tourist Destination(NP)</td>
<td>2016-17</td>
<td>20.00</td>
<td>20.00</td>
</tr>
<tr>
<td></td>
<td>2015-16</td>
<td>4.62</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Department stated that there were no projects available under RIDF during the period and hence, surrendered.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*Source: Detailed Appropriation Accounts of respective years*

While the Grant closed with savings in each of the last three years, some of the schemes had excess expenditure even after augmentation of funds through re-appropriation. Schemes closed with excess expenditure during the last three years are given in Table 2.16.
Table 2.16: Schemes in which expenditure exceeded budget allocation (₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No</th>
<th>Scheme</th>
<th>Year</th>
<th>Net Budget</th>
<th>Expenditure</th>
<th>Excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>3452-01-103-99 Transport (NP)</td>
<td>2014-15</td>
<td>7.25</td>
<td>7.45</td>
<td>0.20</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>7.10</td>
<td>7.36</td>
<td>0.25</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>6.72</td>
<td>7.06</td>
<td>0.34</td>
</tr>
<tr>
<td>2.</td>
<td>3452-80-001-95 Guest Houses, Yatri Nivases and Tourist Lodges (NP)</td>
<td>2014-15</td>
<td>13.65</td>
<td>14.38</td>
<td>0.73</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>14.13</td>
<td>15.13</td>
<td>1.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>15.99</td>
<td>18.73</td>
<td>2.74</td>
</tr>
<tr>
<td>3.</td>
<td>3452-80-001-96 District Offices (NP)</td>
<td>2014-15</td>
<td>1.34</td>
<td>1.47</td>
<td>0.14</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>1.47</td>
<td>1.62</td>
<td>0.15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>1.87</td>
<td>1.99</td>
<td>0.12</td>
</tr>
<tr>
<td>4.</td>
<td>3452-80-001-97 Offices of the Regional Joint Director of Tourism (NP)</td>
<td>2016-17</td>
<td>0.72</td>
<td>0.82</td>
<td>0.11</td>
</tr>
<tr>
<td>5.</td>
<td>3452-80-001-99 Administration (NP)</td>
<td>2014-15</td>
<td>4.27</td>
<td>4.58</td>
<td>0.31</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>6.51</td>
<td>6.83</td>
<td>0.32</td>
</tr>
<tr>
<td>6.</td>
<td>3452-80-800-88 Tourist Information Centre (NP)</td>
<td>2015-16</td>
<td>1.34</td>
<td>1.50</td>
<td>0.17</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>1.44</td>
<td>1.56</td>
<td>0.12</td>
</tr>
<tr>
<td>7.</td>
<td>5452-01-190-98 Kerala Tourism Infrastructure Limited (P)</td>
<td>2015-16</td>
<td>0.00</td>
<td>5.91</td>
<td>5.91</td>
</tr>
<tr>
<td>8.</td>
<td>5452-01-800-84 Muziris Heritage and Spice Route Projects (P)</td>
<td>2014-15</td>
<td>18.00</td>
<td>18.71</td>
<td>0.71</td>
</tr>
<tr>
<td>9.</td>
<td>5452-01-800-87 Upgradation, Creation of Infrastructure and Amenities-Government Guest Houses (P)</td>
<td>2016-17</td>
<td>10.00</td>
<td>10.79</td>
<td>0.79</td>
</tr>
</tbody>
</table>

Source: Detailed Appropriation Accounts of respective years

2.5.2 Injudicious surrender of funds

During the course of the financial year, if it is found that the budget grant cannot be utilised in full, then the funds in excess of requirements are to be surrendered by the Disbursing Officers. Subsequently, the Chief Controlling Officer has to remit back the savings of the Grant to the Finance Department. Scrutiny of the last three years’ detailed appropriation accounts revealed injudicious surrender in revenue and capital section separately, as detailed in Table 2.17.

Table 2.17: Excess surrender of funds (₹ in lakh)

<table>
<thead>
<tr>
<th>Year</th>
<th>Category</th>
<th>Budget Allocation</th>
<th>Final savings</th>
<th>Amount surrendered</th>
<th>Excess surrender</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014-15</td>
<td>Revenue</td>
<td>15,195.77</td>
<td>660.89</td>
<td>815.49</td>
<td>154.60</td>
</tr>
<tr>
<td></td>
<td>Capital</td>
<td>17,247.64</td>
<td>3,831.07</td>
<td>3,841.21</td>
<td>53.14</td>
</tr>
<tr>
<td>2015-16</td>
<td>Capital</td>
<td>15,516.00</td>
<td>2,863.22</td>
<td>3,133.37</td>
<td>270.15</td>
</tr>
<tr>
<td>2016-17</td>
<td>Revenue</td>
<td>19,080.41</td>
<td>2,006.82</td>
<td>2,188.89</td>
<td>182.07</td>
</tr>
</tbody>
</table>

Source: Appropriation Accounts 2016-17

Further scrutiny revealed that injudicious surrender led to excess expenditure in the schemes shown in Table 2.18, during the last three years. This indicated inadequate appropriation check exercised by departmental officers in heads of account under their control.
Table 2.18: Schemes in which surrender of funds led to excess expenditure (₹ in lakh)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Scheme</th>
<th>Year</th>
<th>Net Budget</th>
<th>Amount surrendered</th>
<th>Final Expenditure</th>
<th>Excess expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>3452-01-103-99 Transport (NP)</td>
<td>2014-15</td>
<td>769.56</td>
<td>44.21</td>
<td>745.45</td>
<td>20.10</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>755.80</td>
<td>45.35</td>
<td>735.83</td>
<td>25.38</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>690.57</td>
<td>18.36</td>
<td>705.79</td>
<td>33.58</td>
</tr>
<tr>
<td>2</td>
<td>3452-80-001-95 Guest Houses, Yatri Nivases and Tourist Lodges (NP)</td>
<td>2014-15</td>
<td>1,477.56</td>
<td>112.48</td>
<td>1,438.34</td>
<td>73.26</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>1,533.51</td>
<td>120.88</td>
<td>1,512.70</td>
<td>100.07</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>1,927.70</td>
<td>328.49</td>
<td>1,873.11</td>
<td>273.90</td>
</tr>
<tr>
<td>3</td>
<td>3452-80-001-96 District Offices (NP)</td>
<td>2014-15</td>
<td>160.58</td>
<td>27.02</td>
<td>147.17</td>
<td>13.61</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>178.47</td>
<td>31.58</td>
<td>161.74</td>
<td>14.85</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>188.07</td>
<td>1.54</td>
<td>198.54</td>
<td>12.01</td>
</tr>
<tr>
<td>4</td>
<td>3452-80-001-97 Offices of the Regional Joint Director of Tourism (NP)</td>
<td>2014-15</td>
<td>81.03</td>
<td>6.99</td>
<td>78.52</td>
<td>4.48</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>99.03</td>
<td>26.02</td>
<td>77.43</td>
<td>4.42</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>72.48</td>
<td>0.65</td>
<td>82.35</td>
<td>10.52</td>
</tr>
<tr>
<td>5</td>
<td>3452-80-001-99 Administration (NP)</td>
<td>2014-15</td>
<td>503.32</td>
<td>76.37</td>
<td>457.81</td>
<td>30.86</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>716.53</td>
<td>65.43</td>
<td>683.06</td>
<td>31.96</td>
</tr>
<tr>
<td>6</td>
<td>3452-80-800-88 Tourist Information Centre (NP)</td>
<td>2014-15</td>
<td>164.14</td>
<td>30.20</td>
<td>142.09</td>
<td>8.15</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>181.45</td>
<td>47.85</td>
<td>150.34</td>
<td>16.74</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>154.52</td>
<td>10.52</td>
<td>155.67</td>
<td>11.67</td>
</tr>
<tr>
<td>7</td>
<td>5452-01-190-98 Kerala Tourism Infrastructure Limited (P)</td>
<td>2015-16</td>
<td>100.00</td>
<td>100.00</td>
<td>591.44</td>
<td>591.44</td>
</tr>
</tbody>
</table>

Source: Detailed Appropriation Accounts of respective years

2.5.3 Unnecessary Re-appropriation

Re-appropriation is transfer of funds within a Grant from one unit of appropriation, where savings are anticipated, to another unit where additional funds are needed. Augmentation of funds through re-appropriation was resorted to by departmental officers, if the funds provided through original/supplementary demands for grants are found insufficient and savings are available under another units of appropriation within the Grant. However, audit analysis revealed that augmentation of budget allocation was wholly unnecessary in the sub-heads detailed in Table 2.19 as the final expenditure was less than the budget allocation (original and supplementary grant) provided under it.

Table 2.19: Unnecessary re-appropriations (₹ in lakh)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Scheme</th>
<th>Year</th>
<th>Total Budget</th>
<th>Net Re-appropriation</th>
<th>Final Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>3452-80-001-96 District Offices (NP)</td>
<td>2014-15</td>
<td>155.00</td>
<td>5.58</td>
<td>147.17</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>176.55</td>
<td>1.92</td>
<td>161.74</td>
</tr>
<tr>
<td>2.</td>
<td>3452-80-001-97 Offices of the Regional Joint Director of Tourism (NP)</td>
<td>2015-16</td>
<td>98.19</td>
<td>0.84</td>
<td>77.43</td>
</tr>
</tbody>
</table>
### Chapter II – Financial Management and Budgetary Control

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Scheme</th>
<th>Year</th>
<th>Total Budget</th>
<th>Net Re-appropriation</th>
<th>Final Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>3452-80-001-98 Kerala House, New Delhi (NP)</td>
<td>2015-16</td>
<td>1,034.88</td>
<td>35.54</td>
<td>875.69</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2016-17</td>
<td>1,038.31</td>
<td>37.02</td>
<td>956.24</td>
</tr>
<tr>
<td>4.</td>
<td>3452-80-104-97 Kerala Tourism Promotion and Marketing Mechanism (P)</td>
<td>2016-17</td>
<td>1,843.27</td>
<td>7.25</td>
<td>1,782.35</td>
</tr>
<tr>
<td>5.</td>
<td>3452-80-104-98 Marketing (NP)</td>
<td>2014-15</td>
<td>68.63</td>
<td>0.26</td>
<td>66.87</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>70.64</td>
<td>0.12</td>
<td>60.79</td>
</tr>
<tr>
<td>6.</td>
<td>3452-80-800-88 Tourist Information Centre (NP)</td>
<td>2014-15</td>
<td>158.77</td>
<td>5.37</td>
<td>142.09</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>178.98</td>
<td>2.47</td>
<td>150.34</td>
</tr>
<tr>
<td>7.</td>
<td>3452-80-800-97 Modernisation and Strengthening of Tourism Institutions (P)</td>
<td>2016-17</td>
<td>165.00</td>
<td>8.74</td>
<td>160.00</td>
</tr>
<tr>
<td>8.</td>
<td>5452-01-800-84 Muziris Heritage and Spice Route Projects (P)</td>
<td>2016-17</td>
<td>1,800.00</td>
<td>307.04</td>
<td>1,800.00</td>
</tr>
<tr>
<td>9.</td>
<td>5452-01-800-98 Tourist Accommodation (Guest Houses) (P)</td>
<td>2014-15</td>
<td>50.00</td>
<td>1.59</td>
<td>48.93</td>
</tr>
</tbody>
</table>

*Source: Detailed Appropriation Accounts of respective years*

#### 2.6 Overstated expenditure

Financial Rules prohibit withdrawal of money from treasury unless it is required for immediate disbursement. However, in some cases, departmental officers withdraw budget allocation at fag end of the year, to avoid lapse of budget, and keep them either in Treasury Savings Bank account or outside Government account, without actually spending. This results in overstatement of the total expenditure of the Grant as the amount remained unutilised even after the close of financial year. Audit noticed a few instances of under-utilisation of Government funds as detailed in Table 2.20.

**Table 2.20: Details of overstated expenditure  (₹ in crore)**

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Department/ Implementing institution</th>
<th>Year of drawal</th>
<th>Amount drawn</th>
<th>Unutilised balance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Health and Family Welfare</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1.</td>
<td>Edamulakkal Grama Panchayat</td>
<td>2015-16</td>
<td>0.80</td>
<td>0.80</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>District Medical Officer, Kollam transferred (October 2015) the amount for construction of pay ward in Government Ayurveda Hospital, Ayoor, Kollam. The work not yet started.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Higher Education</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Institute of Human Resources Development</td>
<td>Up to 2015-16</td>
<td>0.51</td>
<td>0.21</td>
</tr>
<tr>
<td></td>
<td>Setting up of Mini Fab Labs at Engineering Colleges. ₹0.05 crore was utilized and ₹0.25 crore refunded to Government account. It was replied that balance amount would be refunded after completion of audit for the years (2013-14 and 2014-15) by Chartered Accountants.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td>APJ Abdul Kalam Technological University</td>
<td>2015-16</td>
<td>40.20</td>
<td>40.20</td>
</tr>
<tr>
<td></td>
<td>The grant was released for setting up of University and miscellaneous construction. Non-utilisation was due to delay in acquiring land by Government.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2.7 Inspection of Treasuries

As of March 2017, there were 23 District Treasuries (19 banking and four non-banking), 200 sub treasuries (175 banking and 25 non-banking), 12 Stamp depots and one e-treasury functioning in the State. The Accountant General (A&E), Kerala inspected 125 units (Directorate of Treasuries, 23 District Treasuries, 101 Sub-treasuries). Irregularities and deficiencies noticed during the inspection of treasuries are mentioned in the succeeding paragraphs.

2.7.1 Excess payment of pension

During the course of treasury inspection, excess payment on account of pension/family pension amounting to ₹0.63 crore was noticed in 850 cases. The main reasons for these excess payments were errors in calculation of revised pension, continuance of higher rate of family pension after expiry of authorised period, non-deduction of commuted portion of pension from basic pension, payment of ineligible festival allowance and medical allowance to family pensioners who are also in receipt of regular pension and incorrect calculation of dearness relief. Out of the above excess payment, ₹0.10 crore, involved in 430 cases was already recovered as shown in Table 2.21.

Table 2.21: Excess pension that remains to be recovered  *(in crore)*

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Details of Excess paid pension</th>
<th>Excess paid</th>
<th>Recovered</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>No. of cases</td>
<td>Amount</td>
<td>No. of cases</td>
</tr>
<tr>
<td>1.</td>
<td>Excess payment of pension</td>
<td>132</td>
<td>0.25</td>
<td>57</td>
</tr>
<tr>
<td>2.</td>
<td>Excess payment of family pension</td>
<td>36</td>
<td>0.18</td>
<td>9</td>
</tr>
<tr>
<td>3.</td>
<td>Excess payment of festival allowance</td>
<td>579</td>
<td>0.05</td>
<td>302</td>
</tr>
<tr>
<td>4.</td>
<td>Excess payment of Medical allowance</td>
<td>98</td>
<td>0.04</td>
<td>62</td>
</tr>
<tr>
<td>5.</td>
<td>Irregular crediting of MLA pension</td>
<td>2</td>
<td>0.01</td>
<td>0</td>
</tr>
<tr>
<td>6.</td>
<td>Excess payment of judiciary pension</td>
<td>1</td>
<td>0.04</td>
<td>0</td>
</tr>
<tr>
<td>7.</td>
<td>Excess payment of inter-state pension</td>
<td>2</td>
<td>0.06</td>
<td>0</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>850</td>
<td>0.63</td>
<td>430</td>
</tr>
</tbody>
</table>

Source: Data compiled by the Accountant General (A&E), Kerala

2.7.2 Retention of excess cash balance

According to Rule 309 of Kerala Treasury Code Volume I, every year in January, Government fixes the maximum cash balance for each District Treasury for the next financial year. The District Treasury Officer in turn fixes the cash balance for
each Sub Treasury in the district. The actual cash balance in treasury should ordinarily be kept much below the normal maximum balance fixed for a treasury so that Government’s credit balance in the Reserve Bank of India may be as large as possible. Moreover, excess retention of cash balance in treasuries may cause loss of revenue to the State by way of loss of interest on investment, payment of interest on ways and means advances, etc. Excess retention of cash balance was noticed in 91 treasuries/sub treasuries on 725 occasions during the financial year.

2.7.3 Pending adjustment of advances drawn by Drawing and Disbursing Officers

During the audit of Treasury Information System, Accountant General (A&E) observed that 12 Drawing and Disbursing Officers drew an amount of ₹6.25 crore during 2014-15 and 2015-16, which remained pending for final settlement. Details are given in Appendix 2.18. Non-settlement of advances distorts the correctness of expenditure booked in Government accounts.

2.8 Conclusion and Recommendations

Compared to previous year, overall savings from the budget allocation decreased by five per cent (from 20.62 per cent in 2015-16 to 15.49 per cent in 2016-17) which showed an improvement in budgetary process. However, following deficiencies in financial management continued as in the previous year.

- Persistent savings exceeding ₹100 crore, which was more than 25 per cent of the total budget provision were noticed in Grants ‘Urban Development’, and ‘Rural Development’ under Revenue section and ‘Water Supply and Sanitation’, ‘Miscellaneous Economic Services’, ‘Agriculture’ and ‘Public Debt Repayment’ under Capital Section.
- Failure of the departmental officers was evident in some of the budget allocations obtained through Supplementary Demands, as the allocations obtained through Supplementary Demands for Grants were surrendered at the end of the year.
- Unnecessary and injudicious re-appropriations indicated that departmental officers failed in assessing actual requirement of funds in heads of account under their control.
- Surrender of money in excess of actual savings indicated improper maintenance of appropriation control registers at all levels.
- Persistence of excess payment of pension showed that treasury officers are not plugging the loopholes in the system.

*Government may review grants showing persistent savings to assess the reasons for savings and control the same.*

*Necessary checks should be put in place to avoid withdrawal of funds in excess of budget allocation by departmental officers.*
CHAPTER III
FINANCIAL REPORTING
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A sound internal financial reporting system with relevant and reliable information significantly contributes to efficient and effective governance by a State Government. Compliance with financial rules, procedures and directives, timeliness and quality of reporting on the status of such compliances are some of the attributes of good governance. Reports on compliance and controls, if effective and operational, assist a State Government in meeting its basic stewardship responsibilities, including strategic planning and decision-making. This chapter provides an overview and status of the State Government’s compliance with various financial rules, procedures and directives during the current year.

3.1 Delay in furnishing utilisation certificates

Article 208 of the Kerala Financial Code stipulates that the State may make such grants-in-aid for public purposes or activities carried out by private institutions or local bodies as are in conformity with Article 282 of the Constitution of India. Financial rules stipulate that the authority sanctioning grant-in-aid has to stipulate, in every order sanctioning the grant, a time limit not exceeding one year from the date of sanction for utilisation of the grant and a time-limit of nine months for the submission of audited accounts. The utilisation certificate should be furnished within three months from the date of receipt of audited accounts. The Utilisation Certificate (UC) for grants-in-aid exceeding ₹10,000 has to be forwarded to the Accountant General (Accounts and Entitlement), Kerala. It was observed that 12 utilisation certificates for ₹32.92 crore were not received (June 2017) by the AG (A&E), in respect of grants for which UCs were due during the period from 2014-15 to 2016-17. The age-wise position of delays in submission of Utilisation Certificates is summarised in Table 3.1.

Table 3.1: Age-wise arrears in submission of Utilisation Certificates

<table>
<thead>
<tr>
<th>Grant-in-aid released</th>
<th>UC due</th>
<th>Utilisation certificates outstanding as on June 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Delay</td>
</tr>
<tr>
<td>Up to 2012-13</td>
<td>Up to 2014-15</td>
<td>More than two years</td>
</tr>
<tr>
<td>During 2014-15</td>
<td>During 2016-17</td>
<td>Up to one year</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>12</td>
</tr>
</tbody>
</table>

*Source: Details furnished by Accountant General (A&E)*

Delay in furnishing of UCs increases the risk of unutilized fund being misused. Timely submission of UCs should not only be insisted upon but also ensured.

---

20 Article 210 of the Kerala Financial Code (Vol. I)
21 One UC for ₹ 0.25 crore out of ₹ 32.92 crore was received after finalization of accounts for 2016-17.
3.2 Non-submission/delay in submission of Accounts

In order to identify the institutions, which attract audit under Sections 14 and 15 of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971, the Government/Heads of Department are required to furnish detailed information about the financial assistance provided to various institutions, the purpose of assistance granted and the total expenditure of the institutions to Audit every year.

As of March 2017, the annual accounts of four autonomous bodies/authorities due up to 2015-16 were not furnished to the Accountant General (Economic and Revenue Sector Audit), Kerala as detailed in Appendix 3.1.

3.3 Delay in submission of accounts/Audit Reports of Autonomous Bodies

The audit of accounts of 26 Autonomous Bodies in the field of legal aid, human rights, development of khadi, etc., in the State was entrusted to the Comptroller and Auditor General of India under Sections 19(2), 19(3) and 20 (1) of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971. The status of entrustment of audit, rendering of accounts to audit, issuance of Separate Audit Reports (SAR) and their placement in the Legislature are indicated in Appendix 3.2.

Audit observed that accounts of District Legal Services Authority, Palakkad are due for five years (from 2011-12), accounts of District Legal Services Authorities, Ernakulam and Kasaragod are due for four years (from 2012-13) and that of District Legal Service Authority, Wayanad is due for three years (from 2013-14). Apart from above, accounts of six bodies are due from 2014-15 onwards.

3.4 Departmentally managed Commercial Undertakings

The departmental undertakings of certain Government departments performing activities of quasi-commercial nature are required to prepare pro forma accounts annually in the prescribed format, showing the working results of financial operations so that the Government can assess the overall financial strength and efficiency of these departments in conducting their business. Non-finalisation of accounts in time prevents the above scrutiny and also puts the investment of the Government outside the scrutiny of Audit.

Heads of Department in the Government are also required to ensure that the undertakings prepare such accounts and submit to the Accountants General (General and Social Sector Audit/Economic and Revenue Sector Audit), Kerala within the specified timeframe.

The department-wise position of arrears in preparation of pro forma accounts and investments made by the Government in respect of four such undertakings, are
given in Appendix 3.3. Out of the four, three are running in loss (State Water Transport Department, Text Book Office and Rubber Plantation at Open Prison Nettukaltheri) and accounts of Text Book Office are in arrears from 1987-88. In the absence of up-to-date accounts, financial status of Text Book Office could not be ascertained.

3.5 Misappropriations, losses, defalcations, etc.

Article 297 of the Kerala Financial Code provides that cases of defalcation or loss of public money, stamps, stores or other property should be reported to the Accountant General (General and Social Sector Audit)/Accountant General (Economic and Revenue Sector Audit), Kerala as well as to the Heads of Departments.

The final action on 106 cases of misappropriation, defalcation, etc., involving Government money amounting to ₹8.43 crore was pending with State Government. In 79 out of 106 cases, FIRs were lodged. The government should expedite action to register FIRs in remaining 27 cases. The position up to June 2017 is detailed in Appendix 3.4 and Appendix 3.5. The pending cases in each category as emerged from these appendices are summarised in Table 3.2.

<table>
<thead>
<tr>
<th>Table 3.2: Profile of misappropriations, losses, defalcations, etc.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. Age-profile of the pending cases</strong></td>
</tr>
<tr>
<td>Range in years</td>
</tr>
<tr>
<td>----------------</td>
</tr>
<tr>
<td>Less than 5 years</td>
</tr>
<tr>
<td>5 – 10</td>
</tr>
<tr>
<td>10 – 15</td>
</tr>
<tr>
<td>15 – 20</td>
</tr>
<tr>
<td>20 – 25</td>
</tr>
<tr>
<td>25 and above</td>
</tr>
<tr>
<td><strong>Total</strong></td>
</tr>
<tr>
<td><strong>B. Nature of the pending cases</strong></td>
</tr>
<tr>
<td>Nature/characteristics of the cases</td>
</tr>
<tr>
<td>Theft</td>
</tr>
<tr>
<td>Misappropriation/loss of material</td>
</tr>
<tr>
<td><strong>Total pending cases</strong></td>
</tr>
</tbody>
</table>

*Source: Cases reported by departments of the State Government*

The reasons for delay in finalisation of outstanding cases were analysed by Audit and are summarised in Table 3.3.

---

22 This includes cases detected by Audit during local audit as well as cases reported by Government departments as per codal provisions.
Table 3.3: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Reasons for the delay/outstanding pending cases</th>
<th>Number of cases</th>
<th>Amount (₹ in lakh)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Awaiting departmental and criminal investigation</td>
<td>20</td>
<td>208.23</td>
</tr>
<tr>
<td>2</td>
<td>Departmental action initiated but not finalised</td>
<td>28</td>
<td>372.38</td>
</tr>
<tr>
<td>3</td>
<td>Awaiting orders for recovery or write off</td>
<td>43</td>
<td>204.57</td>
</tr>
<tr>
<td>4</td>
<td>Pending in the courts of law</td>
<td>15</td>
<td>57.54</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>106</strong></td>
<td><strong>842.72</strong></td>
</tr>
</tbody>
</table>

Source: Information received from Departments of the State Government

3.6 Management of funds entrusted to District Collectors

District Collector being the executive head of the district, is responsible for implementation of various schemes/programmes under his/her area of jurisdiction. Programmes include relief operation, land acquisition, development projects, etc. Funds received for implementation of these programmes are temporarily kept in a Special Treasury Savings Bank Account (STSB), a non-interest bearing account maintained in Treasury or in a Savings Bank/Current account maintained in a nationalised bank (outside Government account). Objectives of audit were to ascertain whether:

- the funds entrusted for the implementation of schemes were utilised in full, and if not, balance refunded back in time; and
- the monitoring system ensures timely utilisation of funds and accounting of the transactions.

Audit was conducted during the period April to July 2017, covering the receipts and utilisation of funds received between 2012 and 2017 in seven\(^{23}\) out of fourteen district collectorates of Kerala. Scrutiny of files/records relating to STSB/Bank accounts maintained by the district collectorate and transactions carried out for implementation of various Central/State schemes was undertaken. Selection of district collectorates was made by grouping them region-wise and by using simple random sampling method without replacement.

3.6.1 Audit observations

Funds for implementing various schemes (entrusted with District Collector) are released by State level departments/agencies with detailed guidelines/directions for implementation of the same. Accordingly, district administration has to plan for timely implementation of the schemes. However, there was delay in identification of projects, absence of timely action to execute the projects/schemes, failure to review utilised/unspent balances, etc., which led to blocking up of funds for many years in STSB/Bank accounts. Records of 34 schemes in the

\(^{23}\) Alappuzha, Ernakulam, Kannur, Kollam, Palakkad, Thiruvananthapuram and Wayanad.
selected district collectorates were scrutinised and it was observed that an amount of ₹126.88\textsuperscript{24} crore (Appendix 3.6) remained unutilised at the end of March 2017. Reasons for blockage of funds are summarised below:

### 3.6.1.1 Delayed execution leading to blockage of funds

District Collectors were receiving funds from State level implementing agencies or departments for execution of schemes. In respect of schemes where District Collector has to plan and identify works for execution, allotted funds were not fully utilised due to delay in identifying works, beneficiaries and for reasons beyond the control of district authorities. Consequently, funds received were retained in STSB/Bank account. Instances where substantial amount of funds remained unutilised and blocked up with District Collectors are detailed below:

- Rajiv Gandhi National Rural Drinking Water Supply Programme is a Centrally sponsored scheme and District Collectors are responsible for implementing the scheme in SC/ST habitations\textsuperscript{25}. It was observed that out of the seven districts test checked, ₹8.23 crore remained unutilised with four\textsuperscript{26} districts at the end of March 2017. At the same time, Wayanad district faced scarcity of funds and could not honour the bills for ₹2.39 crore of 46 works completed. This indicated deficiency in distribution of funds by Kerala Water Authority (State level implementing agency). District Collector, Alappuzha stated that difficulty in getting the feasibility report due to scattered living of SC/ST population and lack of water sources were the reasons for delayed implementation of the project. Kannur and Palakkad districts collectors stated that the delayed execution was due to lack of projects/requirement.

In respect of Accelerated Rural Water Supply Scheme (renamed as National Rural Drinking Water supply Programme in 2009) a centrally sponsored scheme the District Collector, Thiruvananthapuram maintained a STSB account in Additional Sub Treasury, Vanchiyoor and it was observed that the STSB account had an unutilised balance of ₹15.81 lakh as on 31.3.2017 and no amount was utilised from the account since 30.3.2007. This fact was reported to Government in October 2017, but reply still awaited (January 2018).

- As part of Tsunami Rehabilitation Programme, funds were released to Thiruvananthapuram (₹29.06 crore) and Kollam (₹140.19 crore) districts between 2007-08 and 2012-13 for various activities like construction of houses, water supply schemes, etc. However, at the end of March 2017 ₹7.03 crore remained unutilised with these districts (Kollam: ₹6.27 crore

\textsuperscript{24} Out of ₹126.88 crore, ₹78.75 crore was pending for more than one year and the balance of ₹48.13 crore received during 2016-17.

\textsuperscript{25} Habitations in which more than 40 per cent of the population belongs to SC/ST community.

\textsuperscript{26} Alappuzha (₹1.02 crore), Kannur (₹5.06 crore), Palakkad (₹1.05 crore) and Thiruvananthapuram (₹1.10 crore).
and Thiruvananthapuram: ₹76 lakh). The District Collectors, Kollam and Thiruvananthapuram stated funds are being utilised for intended purposes. As per provisions of Kerala Financial Code (Rule 40(c)) funds should not be kept out of Government accounts even though it was covered by proper sanction. Hence the replies of the District Collectors are not tenable.

- During the last three years, ₹10.76 crore (₹3 crore: 31.3.2015, ₹5 crore: 31.3.2016, ₹2.76 crore: 31.3.17) was released to the District Collector, Thiruvananthapuram for executing the work relating to Attukal Pongala preparedness. It was observed that due to absence of definite projects, more than 50 per cent of the released funds (₹6.76 crore) remained blocked up in two different accounts at the end of March 2017, of which, ₹four crore was pending for more than one year. District Collector replied that non-submission of bills in time by the implementing agencies was the reason for accumulation of funds. The reply was not tenable as the details of pending works/bills were not available in the files produced before Audit.

- During 2011-12, ₹1.18 crore was placed at the disposal of Special Tahsildar (LA), Thalassery, for the acquisition of 5.46 hectares of land for elephant corridor in Kottiyoor village of Kannur district. However, even after five years, only ₹21.33 lakh was utilised and the remaining amount (₹96.67 lakh) was blocked up in Deposit head (8443). District Collector stated that objection of the title holders in the compensation fixed for land was reason for delay in acquisition of land.

- In November 2015, ₹15 crore was released to District Collector, Alappuzha for paying compensation to the title holders of the land identified for setting up Medical College in Karthikappalli Taluk, Karuvatta village. ₹1108.66 lakh was paid as compensation and the balance was blocked up in work deposit account for the last two years. District Collector stated that land acquisition process was not continuing and further directions were awaited from Government.

- At the end of March 2017, an amount of ₹9.10 crore out of ₹35.28 crore, meant for various tribal development programmes, remained blocked in STSB account of District Collector, Palakkad. This included ₹3.72 crore meant for conservation cum development plan of Primitive and Vulnerable Tribal Groups and ₹3.15 crore meant for HUDCO housing scheme to the tribal people. District Collector replied that delay in completion of work by the beneficiaries was the reason for non-utilisation of funds under HUDCO housing scheme and non-availability of suitable

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27 A famous festival organized in Attukal Devi Temple in Thiruvananthapuram, during the month of February-March every year.

projects was the reason for non-utilisation of funds under conservation cum development plan.

- In Wayanad district, as part of implementing the project ‘Multi Sector Development Programme’, State Government released an amount of ₹24.30 crore (in four installments between March 2014 and March 2016) in the first phase and ₹15.77 crore was released (in three installments from March 2016 to April 2017) in the second phase. However, ₹7.31 crore released in the first phase and the entire amount of the second phase remained unutilised. It was replied that delay in getting administrative sanction for the work was reason for non-utilisation of funds under second phase and works under health sector included in phase I was in progress. The reply was not tenable as it was indicative of inaction in the matter by the Government.

- A project named ‘Valsalyam’ for making Kannur a child friendly district, in line with the provisions contained in Protection of Children from Sexual Offences Act, 2012, was conceived in the district. An amount of ₹33.73 lakh was released (2013-14) by the Social Justice Department for implementation of the project. However, even after four years district administration could utilise only ₹nine lakh for the project. District Collector replied that there was no time frame prescribed for utilisation of fund. Since the amount was shown as expenditure in Government accounts, retention of funds without utilization was against the provisions of Kerala Financial Code (Rule 40(c)). Hence the reply of the District Collector is not tenable.

### 3.6.1.2 Blockage of funds due to non-implementation of schemes

In respect of certain schemes, though the funds were released for implementing the programme defined by State level implementing agency, lack of initiative on the part of district administration has led to blockage of substantial portion of the fund in STSB/bank accounts. Instances noticed in Audit are detailed below;

- State Disaster Management Authority since its constitution in 2011, was releasing funds to District Collectors for various disaster preparedness activities and training programme. Programme includes strengthening of district emergency response capabilities, formation of emergency response teams and provide them training, preparation of district disaster management plans, implementation of district disaster management plan, drought relief operations, etc. It was observed that out of ₹341.16 lakh (funds released between 2012 and 2016), ₹192.40 lakh (56.40 per cent) remained unutilised in the test-checked districts at the end of March 2017. District Collector, Thiruvananthapuram replied that it was difficult to implement the schemes with the conditions stipulated by State Disaster Management authority (SDMA) and their request for relaxation was refused by SDMA. District Collectors of Alappuzha, Ernakulam, Kollam
and Wayanad stated that as per the orders dated 31.10.2016, Government permitted them to utilise the balance fund within one year. Further, District Collectors received funds for disaster mitigation programme as part of United Nation’s Development Programme (UNDP) during 2008-09. In spite of the specific directions to utilise funds before June 2009, unutilised balances (₹8.36 lakh out of ₹38.60 lakh) were noticed in Ernakulam, Kannur and Kollam collectorates. Though, ₹11.25 lakh was released to Thiruvananthapuram collectorate under UNDP, no records were available to ensure receipt and utilisation of funds. Reply in this regard was awaited (January 2018).

- During 2012-13, the State Government decided to elevate the Government Schools to international standards and decided to provide basic facilities like toilets, girls friendly toilets, urinals and also to provide drinking water facilities which are deficient in Government schools of Kerala. Accordingly, funds were released to District Collectors for implementing the programme in their districts. It was observed that the District Collectors failed to utilise entire release even after four years and in four29 district collectorates 31.26 per cent (₹319.18 lakh out of ₹1021.10 lakh) of the fund remained unutilised with them at the end of March 2017. Similarly, funds received for construction of girls friendly toilets, urinals, etc., in Vocational Higher Secondary Education schools were also not fully utilised (₹30.34 lakh out of ₹145.50 lakh) in the test-checked districts (except in Ernakulam and Wayanad). District Collectors, Kollam, Kannur and Palakkad stated that delay in submission of final bills was the reason for non-utilisation of balance funds. However, keeping the un-utilised balance out of Government account is against the provisions of Kerala Financial Code and also efforts were not there to complete the projects in time.

- State Government accorded administrative sanction for setting up of Virtual/Smart Classrooms in selected minority schools and funds amounting to ₹75 lakh (₹5 lakh for each school) were released (2014-15) to District Collectors (except Wayanad in test-checked districts) for implementation of the scheme in 15 schools. It was observed that though 47 per cent of the funds received by District Collectors were released (September 2015) to M/s Keltron for setting up of virtual classrooms in selected schools, the same was not established till the end of March 2017 and the remaining 53 per cent of the funds were blocked up with District Collectors for more than one year. District Collectors Alappuzha and Kollam stated that installation work was completed by M/s Keltron but final payment was pending for want of bills from M/s Keltron. District Collectors Ernakulam, Kannur and Palakkad stated that work was not completed and hence the balance fund was retained by them.

29Kollam (₹121 lakh), Palakkad (₹60.21 lakh) and Thiruvananthapuram (₹92.49 lakh).
3.6.1.3 Retention of un-utilised balance after implementation of schemes

Under ordinary circumstances, every programme may have a portion of the funds allocated remaining unutilised and in this situation it is the duty of the departmental officer to refund the unutilised balance as early as possible. It was observed in audit that in the following cases funds were retained by District Collectors without taking necessary steps to refund the unutilised balance.

- As per the Member of Parliament Local Area Development Scheme (MPLAD), each Member of Parliament (Lok Sabha and Rajya Sabha) was allotted a certain amount (₹1 crore from 1993-94, ₹2 crore from 1998-99 and ₹5 crore from 2011-12) in each year for execution of works of his/her choice in the constituency he/she represents. Nominated Members of the Lok Sabha and Rajya Sabha may also select works for implementation in one or more districts, anywhere in the country. Funds allotted would be kept in a savings bank account opened in the name of MP and administered by the District Collector. Once MP demits office, unutilised balance in the account is to be transferred to the account of his successor in the case of Lok Sabha MP and distributed among other MPs in the case of Rajya Sabha MP. Audit scrutiny revealed that in five districts, an amount of ₹12.34 crore remained blocked up in the bank account of three MPs who demitted office one to seven years back, without being transferred or distributed. District Collectors stated that action was being taken to refund/transfer un-utilised balance immediately. However, undue delay was noticed on the part of District Collectors to surrender/distribute the unutilized balance, thereby violating the provisions of MPLAD scheme.

- During 2015-16, State Government decided to provide interest subsidy to jobless students of BPL category, who availed education loan from April 2004 to March 2009. In this regard, ₹1.90 crore (out of ₹12.28 crore) and ₹0.58 crore (out of ₹0.81 crore) remained unutilised in Alappuzha and Ernakulam respectively, as some of the bank accounts of students already closed. District Collector, Alappuzha stated that non-refund of balance fund was due to non-receipt of statement from State Bank of Travancore (bank entrusted to transfer the fund to beneficiaries account) and District Collector, Ernakulam was waiting for further direction from Government to refund the balance. Replies were not tenable, since the unutilised balances were not refunded to Government account immediately as per the provisions of Kerala Financial Code.

- As per the recommendations of Thirteenth Finance Commission (XIII FC) BPL families were to be given cash incentive (₹150/- per BPL family) for enrolling in UID. Out of ₹3.14 crore released to Ernakulam, Palakkad and

30 Alappuzha (₹0.74 crore), Ernakulam (₹3.55 crore), Kannur (₹1.54 crore) Kollam (₹1.06 crore) and Thiruvananthapuram (₹5.45 crore).
Thiruvananthapuram district collectorates, unspent balance of ₹0.20 crore was idling even after the expiry (March 2015) of XIII FC period. District Collectors, Ernakulam and Palakkad stated that they were waiting for directions from Information and Technology Department to refund unutilised balance. Replies of the District Collectors were not tenable, as the refund could have been done much earlier as per the provisions of the General Financial Rules, without waiting for further directions.

- District Collector, Kollam, received an amount of ₹65 lakh in March 2014 for the construction of hospital ward building in THQ Hospital, Kottarakkara and construction was completed in November 2014. Unspent balance of ₹3.96 lakh was not remitted back to Government Account. District Collector, Kollam stated that balance fund was being utilised for purchase of furniture in the Hospital.

### 3.6.1.4 Accumulation in MLASDF

'Special Development Fund for Members of Legislative Assembly (MLA)' was constituted in the year 2001 for carrying out development activities as per the choice of MLA in his/her Constituency. Every year ₹one crore would be released to the District Collector under whose jurisdiction the constituency of the MLA falls and the same would be kept in a Special Treasury Savings Bank (STSB) account opened for the purpose. Projects/works would be executed by the District Collectors based on the suggestions received from the MLA and meet the expenditure from the funds entrusted to them. Audit collected the details of receipt and utilisation of funds from all the fourteen districts of the State and observed that against the release of ₹718 crore, utilisation was ₹656 crore resulting in an accumulation of ₹62 crore in STSB during the last five years. At the end of March 2017, STSB had an unspent balance of ₹290 crore. Considering this accumulation year after year, it is proposed to review the transfer of funds from Consolidated Fund to Public Account year after year and not being utilised fully in the year of its release.

The above facts were reported to Government in October 2017 and reply was awaited (January 2018).

### 3.7 Conclusion and Recommendation

The Audit of Accounts of Autonomous Bodies, which was entrusted to the Comptroller and Auditor General of India under Sections 19 (2), 19 (3) and 20 (1) of the Comptroller and Auditor General’s (Duties, Powers and Conditions of Service) Act, 1971, are pending in respect of four bodies due to delay in submission of accounts for 2015-16.

Though funds for implementing various schemes were released to the District Collectors with detailed guidelines/directions, efforts were lacking from district authorities to implement it on time and utilise the funds fully in the year of release.
or in the succeeding year. Funds released for specific programme of State Disaster Management Authority were not utilised fully by any of the District Collectors test-checked in audit. District authorities failed to refund the unspent balance in respect of MPLAD scheme, Education loan interest subsidy, Incentives for enrolling in UID, etc.

*It is recommended that a review of utilisation may be conducted at the District Collector level in every six months to avoid blockage of unspent balance.*

(S. SUNIL RAJ)

Thiruvananthapuram, Accountant General
The (General and Social Sector Audit), Kerala

Countersigned

(RAJIV MEHRISHI)

New Delhi, Comptroller and Auditor General of India
APPENDICES
## Appendix 1.1

### State Profile

(Reference: Page 1, Paragraphs 1.3; Page 10 and 1.6.1; Page 17)

#### A. General Data

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Particulars</th>
<th>Figures</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Area</td>
<td>38863 sq. km.</td>
</tr>
<tr>
<td>2.</td>
<td>Population</td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>In 2007</td>
<td>3.37 crore</td>
</tr>
<tr>
<td>b.</td>
<td>In 2016</td>
<td>3.58 crore</td>
</tr>
<tr>
<td>3.</td>
<td>Density of Population (as per 2011 Census)</td>
<td>860 persons per sq. km.</td>
</tr>
<tr>
<td></td>
<td>(All India Density = 382 persons per sq. km)</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Population Below Poverty Line (BPL) (All India Average = 21.9 per cent)</td>
<td>7.10 per cent</td>
</tr>
<tr>
<td>5.</td>
<td>Literacy (as per 2011 Census) (All India Average = 73.0 per cent)</td>
<td>94 per cent</td>
</tr>
<tr>
<td>6.</td>
<td>Infant mortality (per 1000 live births) (All India Average = 37 per 1000 live births)</td>
<td>12</td>
</tr>
<tr>
<td>7.</td>
<td>Life Expectancy at birth (All India Average = 68.3 years)</td>
<td>75.2 years</td>
</tr>
<tr>
<td>8.</td>
<td>Gini Coefficient</td>
<td></td>
</tr>
<tr>
<td>a.</td>
<td>Rural (All India = 0.29)</td>
<td>0.42</td>
</tr>
<tr>
<td>b.</td>
<td>Urban (All India = 0.38)</td>
<td>0.50</td>
</tr>
<tr>
<td>9.</td>
<td>Gross State Domestic Product (GSDP) 2016-17 at current prices</td>
<td>₹6,55,205 crore</td>
</tr>
<tr>
<td></td>
<td>Per capita GSDP Compounded Annual Growth Rate (2007-08 to 2016-17)</td>
<td>Kerala 15 per cent</td>
</tr>
<tr>
<td></td>
<td>General Category States</td>
<td>General Category States 13.20 per cent</td>
</tr>
<tr>
<td>10.</td>
<td>GSDP Compounded Annual Growth Rate (2007-08 to 2016-17)</td>
<td>Kerala 15.80 per cent</td>
</tr>
<tr>
<td></td>
<td>General Category States</td>
<td>General Category States 15.20 per cent</td>
</tr>
<tr>
<td></td>
<td>General Category States</td>
<td>General Category States 11.90 per cent</td>
</tr>
<tr>
<td>12.</td>
<td>Per capita income at current prices (2016-17)</td>
<td>Kerala ₹1,83,039</td>
</tr>
<tr>
<td></td>
<td>General Category States</td>
<td>All India ₹1,18,830</td>
</tr>
</tbody>
</table>

#### B. Financial Data (In per cent)

<table>
<thead>
<tr>
<th>Particulars</th>
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<th>2015-16 to 2016-17</th>
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<td>f. Revenue Expenditure on Education</td>
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<td>g. Revenue Expenditure on Health</td>
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<td>h. Salary and Wages</td>
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<tr>
<td>i. Pension</td>
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<td>12.97</td>
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</table>

*Source: Information furnished by the Economic Advisor, O/o the C&AG of India, New Delhi*
Appendix 1.2
Part A : Structure and form of Government Accounts
(Reference: Paragraph 1.1; Page 1 and 2)

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 a summarised form while the details are presented in Volume 2.

<table>
<thead>
<tr>
<th>Statement No.</th>
<th>Details of Statements</th>
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<tbody>
<tr>
<td>1.</td>
<td>Statement of Financial Position</td>
</tr>
<tr>
<td>2.</td>
<td>Statement of Receipts and Disbursements</td>
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<tr>
<td>3.</td>
<td>Statement of Receipts (Consolidated Fund)</td>
</tr>
<tr>
<td>4.</td>
<td>Statement of Expenditure (Consolidated Fund)</td>
</tr>
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<td>5.</td>
<td>Statement of Progressive Capital Expenditure</td>
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<tr>
<td>6.</td>
<td>Statement of Borrowings and other Liabilities</td>
</tr>
<tr>
<td>7.</td>
<td>Statement of Loans and Advances given by the Government</td>
</tr>
<tr>
<td>8.</td>
<td>Statement of Investments of the Government</td>
</tr>
<tr>
<td>9.</td>
<td>Statement of Guarantees given by the Government</td>
</tr>
<tr>
<td>10.</td>
<td>Statement of Grants-in-aid given by the Government</td>
</tr>
<tr>
<td>11.</td>
<td>Statement of Voted and Charged Expenditure</td>
</tr>
<tr>
<td>12.</td>
<td>Statement on sources and application of funds for expenditure other than on revenue account</td>
</tr>
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<td>13.</td>
<td>Summary of balances under Consolidated Fund, Contingency Fund and Public Account</td>
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<td>14.</td>
<td>Detailed Statement of Revenue and Capital Receipts by minor heads</td>
</tr>
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<td>15.</td>
<td>Detailed Statement of Revenue Expenditure by minor heads</td>
</tr>
<tr>
<td>16.</td>
<td>Detailed Statement of Capital Expenditure by minor heads and sub heads</td>
</tr>
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<td>17.</td>
<td>Detailed Statement on Borrowings and Other Liabilities</td>
</tr>
<tr>
<td>18.</td>
<td>Detailed Statement on Loans and Advances given by the Government</td>
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<tr>
<td>19.</td>
<td>Detailed Statement of Investments of the Government</td>
</tr>
<tr>
<td>20.</td>
<td>Detailed Statement of Guarantees given by the Government</td>
</tr>
<tr>
<td>21.</td>
<td>Detailed Statement on Contingency Fund and Other Public Account transactions</td>
</tr>
<tr>
<td>22.</td>
<td>Detailed Statement on Investments of earmarked balances</td>
</tr>
</tbody>
</table>
Appendix 1.3
Part A : Methodology adopted for assessment of fiscal position
(Reference: Paragraph 1.1; Page 2)

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:

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<tr>
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<td>GSDP (₹ in crore)</td>
<td>4,12,313</td>
<td>4,65,041</td>
<td>5,26,002</td>
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<td>Growth rate of GSDP</td>
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<td>12.79</td>
<td>13.11</td>
<td>11.85</td>
<td>11.37</td>
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Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2014-15 are provisional estimate, 2015-16 are quick estimates and 2016-17 are advance estimate.
## Appendix 1.3
### Part B: Medium Term Fiscal Plan 2016-17
(Reference: Paragraphs 1.1; Page 2 and 1.3; Page 9)

(₹ in crore)

<table>
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<td></td>
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<tr>
<td>Revenue Receipts (A)</td>
<td>44,138</td>
<td>49,177</td>
<td>57,950</td>
<td>71,020</td>
<td>84,617</td>
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<td>State's Own Tax Revenue</td>
<td>30,077</td>
<td>31,995</td>
<td>35,233</td>
<td>39,882</td>
<td>47,614</td>
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<td>Non Tax Revenue</td>
<td>4,199</td>
<td>5,575</td>
<td>7,284</td>
<td>8,911</td>
<td>11,360</td>
<td>14,938</td>
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<td>Resources from Centre</td>
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<td>11,607</td>
<td>15,434</td>
<td>22,227</td>
<td>25,644</td>
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<td>Revenue Expenditure (B)</td>
<td>53,489</td>
<td>60,486</td>
<td>71,746</td>
<td>81,834</td>
<td>97,683</td>
<td>1,15,435</td>
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<td>Interest</td>
<td>7,205</td>
<td>8,265</td>
<td>9,770</td>
<td>10,861</td>
<td>12,630</td>
<td>14,439</td>
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<td>Salaries</td>
<td>17,257</td>
<td>19,280</td>
<td>21,411</td>
<td>23,236</td>
<td>27,742</td>
<td>33,718</td>
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<td>Pensions</td>
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<td>9,971</td>
<td>11,253</td>
<td>13,126</td>
<td>15,503</td>
<td>20,521</td>
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<td>Non SIP Revenue Expenditure</td>
<td>20,160</td>
<td>22,969</td>
<td>29,313</td>
<td>34,611</td>
<td>41,808</td>
<td>46,757</td>
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<td>Subsidies</td>
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<td>1,252</td>
<td>1,248</td>
<td>1,232</td>
<td>1,808</td>
<td>2,226</td>
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<td>Devolution to LSGs</td>
<td>4,739</td>
<td>5,926</td>
<td>6,398</td>
<td>6,493</td>
<td>7,379</td>
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<td>Other Revenue Expenditure</td>
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<td>32,621</td>
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<td>-11,309</td>
<td>-13,796</td>
<td>-10,814</td>
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<td>Capital Expenditure (C)</td>
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<td>Loan disbursements (net)</td>
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<td>743</td>
<td>919</td>
<td>741</td>
<td>716</td>
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<td>123</td>
<td>152</td>
<td>225</td>
<td>240</td>
<td>268</td>
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<td>-16,944</td>
<td>-18,642</td>
<td>-17,715</td>
<td>-23,140</td>
<td>-24,597</td>
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<td>Primary Fiscal Deficit/Surplus</td>
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<td>-8,872</td>
<td>-6,854</td>
<td>-10,510</td>
<td>-10,157</td>
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<td>42,433</td>
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<td>12,417</td>
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<td>Interest/Revenue Receipts (per cent)</td>
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<td>16.81</td>
<td>16.86</td>
<td>15.29</td>
<td>14.93</td>
<td>13.97</td>
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<td>Debt/ Revenue Receipts (per cent)</td>
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<td>242.00</td>
<td>233.72</td>
<td>216.92</td>
<td>208.99</td>
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<td>SIP/Revenue (per cent)</td>
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<td>73.22</td>
<td>66.49</td>
<td>66.03</td>
<td>66.43</td>
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<td>SIP/GSDP (per cent)</td>
<td>8.08</td>
<td>8.10</td>
<td>8.16</td>
<td>8.07</td>
<td>8.47</td>
<td>9.22</td>
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<td>(Salary +Pension)/GSDP (per cent)</td>
<td>6.34</td>
<td>6.32</td>
<td>6.28</td>
<td>6.21</td>
<td>6.56</td>
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<td>Revenue Deficit/ Revenue Receipt (per cent)</td>
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<td>15.23</td>
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<td>2.44</td>
<td>2.65</td>
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<td>3.02</td>
<td>3.51</td>
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<td>Debt stock/GSDP (per cent)</td>
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<td>12.31</td>
<td>12.61</td>
<td>12.61</td>
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<td>Average Interest rate (per cent)</td>
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<td>7.43</td>
<td>7.68</td>
<td>7.50</td>
<td>7.63</td>
<td>7.68</td>
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<tr>
<td>Domar Gap</td>
<td>5.79</td>
<td>4.85</td>
<td>4.63</td>
<td>5.11</td>
<td>4.98</td>
<td>5.32</td>
</tr>
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</table>
### Appendix 1.4

**Part A : Abstract of receipts and disbursements for the year 2016-17**

(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

<table>
<thead>
<tr>
<th>Receipts</th>
<th>Disbursements</th>
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<td><strong>2016-17</strong></td>
</tr>
<tr>
<td>-----------</td>
<td>-------------</td>
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<tr>
<td><strong>69032.66</strong></td>
<td><strong>I. Revenue Receipts</strong></td>
</tr>
<tr>
<td><strong>38995.15</strong></td>
<td>Own Tax Revenue</td>
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<tr>
<td><strong>8425.49</strong></td>
<td>Non-Tax Revenue</td>
</tr>
<tr>
<td><strong>12690.67</strong></td>
<td>State’s share of Union Taxes and Duties</td>
</tr>
<tr>
<td><strong>5177.80</strong></td>
<td>Non-Plan Grants</td>
</tr>
<tr>
<td><strong>3406.37</strong></td>
<td>Grants for State Plan Schemes</td>
</tr>
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<td><strong>337.18</strong></td>
<td>Grants for Central Plan and Centrally Sponsored Plan Schemes</td>
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<tr>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>806.91</strong></td>
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<td><strong>4528.58</strong></td>
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</tr>
<tr>
<td><strong>62.80</strong></td>
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<td><strong>11098.42</strong></td>
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<tr>
<td><strong>4798.94</strong></td>
<td>Agriculture and allied activities</td>
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<td><strong>2522.55</strong></td>
<td>Rural Development</td>
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<tr>
<td><strong>109.03</strong></td>
<td>Special Area Programmes</td>
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<tr>
<td><strong>488.91</strong></td>
<td>Irrigation and Flood control</td>
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<td><strong>74.96</strong></td>
<td>Energy</td>
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<td><strong>345.46</strong></td>
<td>Industry and Minerals</td>
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<td>Transport</td>
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<td><strong>465.17</strong></td>
<td>General Economic Services</td>
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<td><strong>3903.08</strong></td>
<td>Grants-in-aid and Contributions</td>
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<td><strong>9656.81</strong></td>
<td>II. Revenue Deficit carried over to Section B</td>
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<td><strong>78689.47</strong></td>
<td>Total - Section A</td>
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### Appendix 1.4 Part A – Contd.

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<td>2015-16</td>
<td>2016-17</td>
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<td>Section B: Others</td>
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<tr>
<td>1651.00</td>
<td>3229.39</td>
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<td>III. Advances, Cash Balance Investment and Investment of earmarked funds</td>
<td>Opening Cash Balance including Permanent</td>
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<td>28.08</td>
<td>30.24</td>
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<td>IV. Miscellaneous Capital Receipts</td>
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<td>1035.03</td>
<td>Social Services</td>
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<td>138.36</td>
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<td>2.00</td>
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<td>57.01</td>
<td>Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</td>
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<td>21.95</td>
<td>Social Welfare and Nutrition</td>
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<td>442.40</td>
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<td>3326.97</td>
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<td>0.75</td>
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<td>1035.75</td>
<td>General Economic Services</td>
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### Appendix 1.4 Part A – Concl.

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<td><strong>2016-17</strong></td>
<td><strong>2015-16</strong></td>
</tr>
<tr>
<td><strong>V.</strong></td>
<td><strong>VI.</strong></td>
<td><strong>VII.</strong></td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td><strong>Disbursements</strong></td>
<td><strong>Receipts</strong></td>
</tr>
<tr>
<td><strong>Recoveries of Loans and Advances</strong></td>
<td><strong>Loans and Advances Disbursed</strong></td>
<td><strong>From Power Projects</strong></td>
</tr>
<tr>
<td>152.63</td>
<td>292.24</td>
<td>842.25</td>
</tr>
</tbody>
</table>
## Appendix 1.4

**Part B: Summarised financial position of the Government of Kerala as on 31 March 2017**

(Reference: Paragraphs 1.1.1; Page 2 and 1.9.1; Page 28)

<table>
<thead>
<tr>
<th>As on 31 March 2016</th>
<th>Liabilities</th>
<th>As on 31 March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>102496.26</strong> Internal Debt</td>
<td></td>
<td><strong>118268.72</strong></td>
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<tr>
<td>84845.72</td>
<td>Market Loans bearing interest</td>
<td>99531.69</td>
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<tr>
<td>0.05</td>
<td>Market Loans not bearing interest</td>
<td>0.05</td>
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<tr>
<td>1954.03</td>
<td>Loans from Life Insurance Corporation of India</td>
<td>1682.04</td>
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<tr>
<td>231.80</td>
<td>Loans from General Insurance Corporation of India</td>
<td>210.80</td>
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<tr>
<td>2484.53</td>
<td>Loans from National Bank for Agriculture and Rural Development</td>
<td>2883.94</td>
</tr>
<tr>
<td>300.65</td>
<td>Loans from National Co-operative Development Corporation</td>
<td>295.37</td>
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<tr>
<td>142.66</td>
<td>Loans from other institutions</td>
<td>156.02</td>
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<tr>
<td>12536.82</td>
<td>Special securities issued to National Small Savings Fund of the Central Government</td>
<td>13508.81</td>
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<tr>
<td></td>
<td>Ways and Means Advances from Reserve Bank of India excluding Overdrafts</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Overdrafts from Reserve Bank of India</td>
<td></td>
</tr>
<tr>
<td><strong>7234.71</strong> Loans and Advances from Central Government</td>
<td></td>
<td><strong>7614.13</strong></td>
</tr>
<tr>
<td>1.16</td>
<td>Pre 1984-85 Loans</td>
<td>1.16</td>
</tr>
<tr>
<td>20.07</td>
<td>Non-Plan Loans</td>
<td>18.12</td>
</tr>
<tr>
<td>7213.48</td>
<td>Loans for State Plan Schemes</td>
<td>7594.85</td>
</tr>
<tr>
<td>(*)</td>
<td>Loans for Central Plan Schemes</td>
<td></td>
</tr>
<tr>
<td>-</td>
<td>Loans for Centrally Sponsored Plan Schemes</td>
<td></td>
</tr>
<tr>
<td><strong>100.00</strong></td>
<td>Contingency Fund (Net)</td>
<td><strong>100.00</strong></td>
</tr>
<tr>
<td><strong>47639.36</strong> Small Savings, Provident Funds, etc.</td>
<td></td>
<td><strong>60571.02</strong></td>
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<tr>
<td><strong>2786.66</strong> Deposits</td>
<td></td>
<td><strong>2892.34</strong></td>
</tr>
<tr>
<td><strong>2012.06</strong> Reserve Funds</td>
<td></td>
<td><strong>2174.28</strong></td>
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<tr>
<td><strong>1861.64</strong> Suspense and Miscellaneous</td>
<td></td>
<td><strong>-307.46</strong></td>
</tr>
<tr>
<td><strong>164130.69</strong></td>
<td>Total</td>
<td><strong>191313.03</strong></td>
</tr>
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</table>

(*) ₹ 7,000 only.
## Appendix 1.4 – Part B Concl.

### (₹ in crore)

<table>
<thead>
<tr>
<th>As on 31 March 2016</th>
<th>Assets</th>
<th>As on 31 March 2017</th>
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<tbody>
<tr>
<td><strong>45556.11</strong>&lt;sup&gt;31&lt;/sup&gt;</td>
<td>Gross Capital Outlay on Fixed Assets -</td>
<td><strong>55651.82</strong></td>
</tr>
<tr>
<td>6493.17&lt;sup&gt;31&lt;/sup&gt;</td>
<td>Investments in shares of Companies, Corporations, etc.</td>
<td>7240.03</td>
</tr>
<tr>
<td>39062.94&lt;sup&gt;31&lt;/sup&gt;</td>
<td>Other Capital Outlay</td>
<td>48411.79</td>
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<tr>
<td><strong>13009.89</strong></td>
<td>Loans and Advances -</td>
<td><strong>13877.94</strong></td>
</tr>
<tr>
<td>2661.64</td>
<td>Loans for Power Projects</td>
<td>2679.64</td>
</tr>
<tr>
<td>9618.92</td>
<td>Other Development Loans</td>
<td>10146.52</td>
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<tr>
<td>729.33</td>
<td>Loans to Government servants and Miscellaneous loans</td>
<td>1051.78</td>
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<tr>
<td><strong>0.39</strong></td>
<td>Advances</td>
<td><strong>0.43</strong></td>
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<tr>
<td><strong>668.64</strong></td>
<td>Remittance Balances</td>
<td><strong>981.64</strong></td>
</tr>
<tr>
<td><strong>164.80</strong></td>
<td>Adjustment on account of retirement/disinvestment</td>
<td><strong>195.04</strong></td>
</tr>
<tr>
<td><strong>3229.39</strong></td>
<td>Cash -</td>
<td><strong>3650.34</strong></td>
</tr>
<tr>
<td>6.50</td>
<td>Cash in Treasuries and Local Remittances</td>
<td>44.04</td>
</tr>
<tr>
<td>-45.88</td>
<td>Deposits with Reserve Bank</td>
<td>-91.73</td>
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<tr>
<td>1.27</td>
<td>Departmental Cash Balance</td>
<td>1.18</td>
</tr>
<tr>
<td>0.38</td>
<td>Permanent Advances</td>
<td>0.41</td>
</tr>
<tr>
<td>1636.75</td>
<td>Cash Balance Investments</td>
<td>1944.5</td>
</tr>
<tr>
<td>1630.37</td>
<td>Reserve Fund Investments</td>
<td>1751.94</td>
</tr>
<tr>
<td><strong>101501.47</strong>&lt;sup&gt;32&lt;/sup&gt;</td>
<td>Deficit on Government Account -</td>
<td><strong>116955.82</strong></td>
</tr>
<tr>
<td>91990.24</td>
<td>Accumulated deficit at the beginning of the year</td>
<td>101501.47</td>
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<tr>
<td>9656.81</td>
<td><strong>Add:</strong> (i) Revenue Deficit of the current year</td>
<td>15484.58</td>
</tr>
<tr>
<td>-117.50</td>
<td>(ii) Miscellaneous Government account</td>
<td>0.01</td>
</tr>
<tr>
<td>28.08</td>
<td><strong>Less:</strong> Miscellaneous Capital Receipts</td>
<td>30.24</td>
</tr>
<tr>
<td><strong>164130.69</strong></td>
<td>Total</td>
<td><strong>191313.03</strong></td>
</tr>
</tbody>
</table>

### 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 ₹102.04 crore (debit) between the figures reflected in the accounts (credit item ₹91.73 crore) and that communicated by the Reserve Bank of India (credit item ₹10.31 crore). The net debit of ₹102.04 crore is under reconciliation.

<sup>31</sup> Balance as on 31 March 2016 differs from those shown in the previous year’s account due to pro forma adjustment vide foot notes (b), (c) and (d) of Statement No.1 of Finance Accounts.

<sup>32</sup> Balance as on 31 March 2016 differs from those shown in the previous year’s accounts due to reclassification of initial expenditure towards registration charges met from revenue expenditure as equity vide foot note (J) of Statement No.16 of Finance Accounts 2016-17.
Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraph 1.3; Page 9 and Paragraph 1.9.2; Page 29)

<table>
<thead>
<tr>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Part A: Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Revenue Receipts</td>
<td>44137</td>
<td>49177</td>
<td>57950</td>
<td>69033</td>
<td>75612</td>
</tr>
<tr>
<td>(i) Tax Revenue</td>
<td>30077</td>
<td>31995</td>
<td>35232</td>
<td>38995</td>
<td>42177</td>
</tr>
<tr>
<td>- Taxes on Sales, Trade, etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Excise</td>
<td>2314 (8)</td>
<td>1942 (6)</td>
<td>1777 (5)</td>
<td>1964 (5)</td>
<td>2019 (5)</td>
</tr>
<tr>
<td>Taxes on Vehicles</td>
<td>1925 (6)</td>
<td>2161 (7)</td>
<td>2365 (7)</td>
<td>2814 (7)</td>
<td>3107 (7)</td>
</tr>
<tr>
<td>Stamps and Registration fees</td>
<td>2938 (10)</td>
<td>2593 (8)</td>
<td>2659 (8)</td>
<td>2878 (7)</td>
<td>3007 (7)</td>
</tr>
<tr>
<td>Land Revenue</td>
<td>122 33</td>
<td>89 33</td>
<td>139 33</td>
<td>182 33</td>
<td>124 33</td>
</tr>
<tr>
<td>Other Taxes</td>
<td>248 (1)</td>
<td>303 (1)</td>
<td>375 (1)</td>
<td>418 (1)</td>
<td>465 (1)</td>
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<tr>
<td>(ii) Non Tax Revenue</td>
<td>4198 (10)</td>
<td>5575 (11)</td>
<td>7284 (12)</td>
<td>8426 (12)</td>
<td>9700 (13)</td>
</tr>
<tr>
<td>(iii) State’s share in Union taxes and duties</td>
<td>6841 (15)</td>
<td>7469 (15)</td>
<td>7926 (14)</td>
<td>12691 (18)</td>
<td>15225 (20)</td>
</tr>
<tr>
<td>(iv) Grants in aid from Government of India</td>
<td>3021 (7)</td>
<td>4138 (9)</td>
<td>7508 (13)</td>
<td>8921 (13)</td>
<td>8510 (11)</td>
</tr>
<tr>
<td>2. Miscellaneous Capital Receipts</td>
<td>15</td>
<td>19</td>
<td>28</td>
<td>28</td>
<td>30</td>
</tr>
<tr>
<td>3. Recovery of Loans and Advances</td>
<td>74</td>
<td>104</td>
<td>124</td>
<td>153</td>
<td>292</td>
</tr>
<tr>
<td>4. Total revenue and Non debt capital receipts (1+2+3)</td>
<td>44226</td>
<td>49300</td>
<td>58102</td>
<td>69214</td>
<td>75934</td>
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<tr>
<td>5. Public Debt Receipts</td>
<td>13261</td>
<td>14461</td>
<td>18509</td>
<td>19658</td>
<td>23858</td>
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<tr>
<td>Internal Debt (excluding Ways &amp; Means Advances and Overdraft)</td>
<td>12709 (96)</td>
<td>13950 (96)</td>
<td>15106 (82)</td>
<td>17141 (87)</td>
<td>20075 (84)</td>
</tr>
<tr>
<td>Net transactions under Ways and Means Advances excluding Overdraft</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Loans and advances from Government of India</td>
<td>552 (4)</td>
<td>392 (3)</td>
<td>752 (4)</td>
<td>531 (3)</td>
<td>852 (4)</td>
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<tr>
<td>6. Total receipts in the Consolidated Fund (4+5)</td>
<td>57487</td>
<td>63761</td>
<td>76611</td>
<td>88872</td>
<td>99792</td>
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<tr>
<td>7. Contingency Fund Receipts</td>
<td>21</td>
<td>67</td>
<td>..</td>
<td>..</td>
<td>..</td>
</tr>
<tr>
<td>8. Public Account receipts</td>
<td>105880</td>
<td>124374</td>
<td>141522</td>
<td>168623</td>
<td>190628</td>
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<tr>
<td>9. Total receipts of State (6+7+8)</td>
<td>163388</td>
<td>188135</td>
<td>218200</td>
<td>257495</td>
<td>290420</td>
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<td><strong>Part B: Expenditure/Disbursement</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>10. Revenue Expenditure</td>
<td>53489 (90)</td>
<td>60486 (91)</td>
<td>71746 (93)</td>
<td>78690 (90)</td>
<td>91096 (89)</td>
</tr>
<tr>
<td>Plan</td>
<td>6849 (13)</td>
<td>7074 (12)</td>
<td>10282 (14)</td>
<td>12079 (15)</td>
<td>13492 (15)</td>
</tr>
<tr>
<td>Non-Plan</td>
<td>46640 (87)</td>
<td>53412 (88)</td>
<td>61464 (86)</td>
<td>66611 (85)</td>
<td>77604 (85)</td>
</tr>
<tr>
<td>General Services (incl. Interest payment)</td>
<td>22787 (43)</td>
<td>26605 (44)</td>
<td>31433 (44)</td>
<td>36085 (46)</td>
<td>41195 (45)</td>
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<tr>
<td>Social Services</td>
<td>18878 (35)</td>
<td>20980 (35)</td>
<td>23718 (33)</td>
<td>27603 (35)</td>
<td>33765 (37)</td>
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<tr>
<td>Economic Services</td>
<td>7808 (15)</td>
<td>7929 (13)</td>
<td>10197 (14)</td>
<td>11099 (14)</td>
<td>10655 (12)</td>
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<tr>
<td>Grants-in-aid and Contributions</td>
<td>4016 (7)</td>
<td>4972 (8)</td>
<td>6398 (9)</td>
<td>3903 (5)</td>
<td>5481 (6)</td>
</tr>
<tr>
<td>11. Capital Expenditure</td>
<td>4603 (8)</td>
<td>4294 (7)</td>
<td>4255 (6)</td>
<td>7500 (9)</td>
<td>10126 (10)</td>
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<tr>
<td>Plan</td>
<td>3466 (75)</td>
<td>3497 (81)</td>
<td>3881 (9)</td>
<td>6518 (87)</td>
<td>8946 (88)</td>
</tr>
<tr>
<td>Non-Plan</td>
<td>1137 (25)</td>
<td>797 (19)</td>
<td>374 (91)</td>
<td>982 (13)</td>
<td>1180 (12)</td>
</tr>
<tr>
<td>General Services</td>
<td>147 (3)</td>
<td>148 (3)</td>
<td>135 (3)</td>
<td>257 (3)</td>
<td>211 (2)</td>
</tr>
<tr>
<td>Social Services</td>
<td>562 (12)</td>
<td>617 (15)</td>
<td>875 (21)</td>
<td>1035 (14)</td>
<td>1293 (13)</td>
</tr>
<tr>
<td>Economic Services</td>
<td>3894 (85)</td>
<td>3529 (82)</td>
<td>3245 (76)</td>
<td>6208 (83)</td>
<td>8622 (85)</td>
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<tr>
<td>12. Disbursement of Loans and Advances</td>
<td>1136 (2)</td>
<td>1464 (2)</td>
<td>743 (1)</td>
<td>842 (1)</td>
<td>1160 (1)</td>
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<td>13. Total (10+11+12)</td>
<td>59228</td>
<td>66244</td>
<td>76744</td>
<td>87032</td>
<td>102382</td>
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Figures in brackets represent percentages (rounded) to total of each sub-heading.

33 Insignificant
Appendix 1.5- Contd.

(₹ in crore)

<table>
<thead>
<tr>
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<tr>
<td>14. Repayment of Public Debt</td>
<td>2804</td>
<td>3245</td>
<td>5843</td>
<td>6061</td>
<td>7706</td>
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<td>Internal Debt (excluding Ways and Means Advances and Overdrafts)</td>
<td>2478</td>
<td>2774</td>
<td>2842</td>
<td>3713</td>
<td>4302</td>
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<td>Net transactions under Ways and Means Advances excluding Overdrafts</td>
<td>…</td>
<td>119</td>
<td>2651</td>
<td>1986</td>
<td>2931</td>
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<tr>
<td>Loans and Advances from Government of India</td>
<td>326</td>
<td>352</td>
<td>350</td>
<td>362</td>
<td>473</td>
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<tr>
<td>15. Appropriation to Contingency Fund</td>
<td>…</td>
<td>…</td>
<td>…</td>
<td>…</td>
<td>…</td>
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<tr>
<td>16. Total disbursement out of Consolidated Fund (13+14+15)</td>
<td>62032</td>
<td>69489</td>
<td>82587</td>
<td>93093</td>
<td>110088</td>
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<tr>
<td>17. Contingency Fund disbursements</td>
<td>…</td>
<td>67</td>
<td>…</td>
<td>…</td>
<td>…</td>
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<tr>
<td>18. Public Account disbursements</td>
<td>100456</td>
<td>120992</td>
<td>136243</td>
<td>162825</td>
<td>179910</td>
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<td>19. Total disbursement by the State (16+17+18)</td>
<td>162488</td>
<td>190548</td>
<td>218830</td>
<td>255918</td>
<td>289998</td>
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Part C: Deficits

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<tr>
<th>20. Revenue Deficit (1-10)</th>
<th>9352</th>
<th>11309</th>
<th>13796</th>
<th>9657</th>
<th>15484</th>
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<tr>
<td>21. Fiscal Deficit (4-13)</td>
<td>15002</td>
<td>16944</td>
<td>18642</td>
<td>17818</td>
<td>26448</td>
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<tr>
<td>22. Primary Deficit (21-23)</td>
<td>7797</td>
<td>8679</td>
<td>8872</td>
<td>6707</td>
<td>14331</td>
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Part D: Other Data

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<tr>
<th>23. Interest Payments (included in revenue expenditure)</th>
<th>7205</th>
<th>8265</th>
<th>9770</th>
<th>11111</th>
<th>12117</th>
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<tbody>
<tr>
<td>24. Financial Assistance to local bodies, etc.</td>
<td>13716</td>
<td>16138</td>
<td>19944</td>
<td>20101</td>
<td>23890</td>
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<tr>
<td>25. Ways &amp; Means Advances/Overdrafts availed (days)</td>
<td>Nil</td>
<td>1</td>
<td>30</td>
<td>23</td>
<td>25</td>
</tr>
<tr>
<td>Ways and Means Advances availed (days)</td>
<td>Nil</td>
<td>1</td>
<td>23</td>
<td>23</td>
<td>25</td>
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<tr>
<td>Overdraft availed (days)</td>
<td>Nil</td>
<td>Nil</td>
<td>7</td>
<td>Nil</td>
<td>Nil</td>
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<td>26. Interest on WMA/Overdraft</td>
<td>Nil</td>
<td>0.02</td>
<td>2</td>
<td>1.37</td>
<td>2.12</td>
</tr>
<tr>
<td>27. Gross State Domestic Product (GSDP) at current prices⁴</td>
<td>412313</td>
<td>465041</td>
<td>526002</td>
<td>588337</td>
<td>655205</td>
</tr>
<tr>
<td>28. Outstanding Fiscal Liabilities (year-end)</td>
<td>108477</td>
<td>124081</td>
<td>141947</td>
<td>160539</td>
<td>189769</td>
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<tr>
<td>29. Outstanding guarantees (year-end)</td>
<td>9099</td>
<td>9763</td>
<td>11127</td>
<td>12439</td>
<td>16246</td>
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<tr>
<td>30. Maximum amount guaranteed (during the year)</td>
<td>11482</td>
<td>12275</td>
<td>13123</td>
<td>13713</td>
<td>20204</td>
</tr>
<tr>
<td>31. Number of incomplete projects/works</td>
<td>215</td>
<td>228</td>
<td>229</td>
<td>263</td>
<td>226</td>
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<tr>
<td>32. Capital blocked in incomplete projects/works⁵</td>
<td>539</td>
<td>759</td>
<td>959</td>
<td>1198</td>
<td>974</td>
</tr>
</tbody>
</table>

---

⁴ GSDP figures are communicated by the Director of Economics and Statistics Department, Government of Kerala. The figures for 2014-15 are provisional and that for 2015-16 are Quick Estimates.

⁵ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.
### Appendix 1.5- Concld.

<table>
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<tr>
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<tbody>
<tr>
<td><strong>I Resource Mobilisation</strong></td>
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</tr>
<tr>
<td>Own Tax revenue/GSDP</td>
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<td>6.9</td>
<td>6.7</td>
<td>6.6</td>
<td>6.4</td>
</tr>
<tr>
<td>Own non-tax revenue/GSDP</td>
<td>1.0</td>
<td>1.2</td>
<td>1.4</td>
<td>1.4</td>
<td>1.5</td>
</tr>
<tr>
<td>Central Transfers/GSDP</td>
<td>2.4</td>
<td>2.5</td>
<td>2.9</td>
<td>3.7</td>
<td>3.7</td>
</tr>
<tr>
<td><strong>II Expenditure Management</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Expenditure/GSDP</td>
<td>14.4</td>
<td>14.2</td>
<td>14.6</td>
<td>14.8</td>
<td>15.6</td>
</tr>
<tr>
<td>Total Expenditure/Revenue Receipts</td>
<td>134.2</td>
<td>134.7</td>
<td>132.4</td>
<td>126.1</td>
<td>135.4</td>
</tr>
<tr>
<td>Revenue Expenditure/Total Expenditure</td>
<td>90.3</td>
<td>91.3</td>
<td>93.5</td>
<td>90.4</td>
<td>89.0</td>
</tr>
<tr>
<td>Revenue Expenditure on Social Services/Total Expenditure</td>
<td>31.9</td>
<td>31.7</td>
<td>30.9</td>
<td>31.7</td>
<td>33.0</td>
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<tr>
<td>Revenue Expenditure on Economic Services/Total Expenditure</td>
<td>13.2</td>
<td>12.0</td>
<td>13.3</td>
<td>12.8</td>
<td>10.4</td>
</tr>
<tr>
<td>Capital Expenditure/Total Expenditure</td>
<td>7.8</td>
<td>6.5</td>
<td>5.5</td>
<td>8.6</td>
<td>9.9</td>
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<tr>
<td>Capital Expenditure on Social and Economic Services/Total Expenditure</td>
<td>7.5</td>
<td>6.3</td>
<td>5.4</td>
<td>8.3</td>
<td>9.7</td>
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</tr>
<tr>
<td>Revenue deficit/GSDP</td>
<td>(-2.3)</td>
<td>(-2.4)</td>
<td>(-2.6)</td>
<td>(-1.6)</td>
<td>(-2.4)</td>
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<tr>
<td>Fiscal deficit/GSDP</td>
<td>(-3.6)</td>
<td>(-3.6)</td>
<td>(-3.5)</td>
<td>(-3.0)</td>
<td>(-4.0)</td>
</tr>
<tr>
<td>Primary Deficit /GSDP</td>
<td>(-1.9)</td>
<td>(-1.9)</td>
<td>(-1.7)</td>
<td>(-1.1)</td>
<td>(-2.2)</td>
</tr>
<tr>
<td>Revenue Deficit/Fiscal Deficit</td>
<td>62.3</td>
<td>66.7</td>
<td>74.0</td>
<td>54.2</td>
<td>58.5</td>
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<tr>
<td><strong>IV Management of Fiscal Liabilities</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fiscal Liabilities/GSDP</td>
<td>26.3</td>
<td>26.8</td>
<td>27.3</td>
<td>27.4</td>
<td>28.9</td>
</tr>
<tr>
<td>Fiscal Liabilities/Revenue Receipts</td>
<td>245.8</td>
<td>252.3</td>
<td>244.9</td>
<td>232.6</td>
<td>250.9</td>
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<tr>
<td>Primary deficit vis-à-vis quantum spread</td>
<td>(-2023)</td>
<td>(-2496)</td>
<td>(-1675)</td>
<td>(-177)</td>
<td>(-7107)</td>
</tr>
<tr>
<td>Debt Redemption (Principal +Interest)/Total Debt Receipts (in per cent)</td>
<td>82.3</td>
<td>86.5</td>
<td>87.6</td>
<td>89.7</td>
<td>80.3</td>
</tr>
<tr>
<td><strong>V Other Fiscal Health Indicators</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Return on Investment (per cent)</td>
<td>1.1</td>
<td>1.8</td>
<td>1.2</td>
<td>1.3</td>
<td>1.3</td>
</tr>
<tr>
<td>Balance from Current Revenue</td>
<td>(-4867)</td>
<td>(-6694)</td>
<td>(-9038)</td>
<td>(-622)</td>
<td>(-5252)</td>
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<tr>
<td>Financial Assets/Liabilities</td>
<td>0.4</td>
<td>0.4</td>
<td>0.4</td>
<td>0.4</td>
<td>0.4</td>
</tr>
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</table>
Appendix 1.6  
Receipt and utilisation of GoI Flagship Programmes  
(Reference: Paragraph 1.2.2; Page 8)  

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Programme/ Scheme and implementing agency</th>
<th>Unutilised balance at the end of March 2016</th>
<th>Amount received during the year</th>
<th>Interest/other receipts</th>
<th>Amount utilised during 2016-17</th>
<th>Unutilised balance at the end of March 2017</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>Mahatma Gandhi National Rural Employment Guarantee Scheme – MGNREGS State Mission</td>
<td>90.79</td>
<td>1582.49</td>
<td>31.39</td>
<td>1673.51</td>
<td>34.20</td>
</tr>
<tr>
<td>2</td>
<td>Pradhan Mantri Gram Sadak Yojana – Kerala State Rural Roads Development Authority</td>
<td>0.05</td>
<td>175.95</td>
<td>129.72</td>
<td>250.84</td>
<td>55.96</td>
</tr>
<tr>
<td>3</td>
<td>Rural Housing – Indira Awas Yojana – Poverty Alleviation Unit (Commissioner for Rural Development)</td>
<td>96.05</td>
<td>91.13</td>
<td>60.75</td>
<td>173.74</td>
<td>236.97</td>
</tr>
<tr>
<td>4</td>
<td>Rashtriya Madhyamik Shiksha Abhiyan – Secondary Education Development Authority, Kerala</td>
<td>99.33</td>
<td>49.69</td>
<td>78.26</td>
<td>151.12</td>
<td>76.16</td>
</tr>
<tr>
<td>5</td>
<td>Ajeevika - State Poverty Eradication Mission (Kudumbashree)</td>
<td>5.39</td>
<td>11.63</td>
<td>14.82</td>
<td>24.28</td>
<td>7.96</td>
</tr>
<tr>
<td>6</td>
<td>National Horticulture Mission - Kerala State horticulture Mission</td>
<td>27.56</td>
<td>10</td>
<td>6.67</td>
<td>42.41</td>
<td>2.05</td>
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<td>7</td>
<td>National Rural Drinking Water Programme – Kerala Water Authority</td>
<td>84.65</td>
<td>69.77</td>
<td>278.81</td>
<td>343.31</td>
<td>89.92</td>
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<td>8</td>
<td>Sarva Shiksha Abhiyan – Primary Education Development Society of Kerala</td>
<td>121.78</td>
<td>113.17</td>
<td>143.01</td>
<td>321.41</td>
<td>60.50</td>
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<tr>
<td>9</td>
<td>Swarna Jayanthi Shahari Rozgar Yojana – State Poverty Eradication Mission (Kudumbashree)</td>
<td>32.41</td>
<td>0.00</td>
<td>1.67</td>
<td>47.95</td>
<td>6.58</td>
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<tr>
<td>10</td>
<td>National Rural Health Mission – State Health and Family Welfare Society</td>
<td>41.26</td>
<td>198.27</td>
<td>302.80</td>
<td>435.02</td>
<td>108.47</td>
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<td>11</td>
<td>Rashtriya Swasathy Bima Yojana – Comprehensive Health Insurance Agency of Kerala</td>
<td>0.00</td>
<td>80.02</td>
<td>43.27</td>
<td>114.16</td>
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<td></td>
<td>Total</td>
<td>610.07</td>
<td>2403.74</td>
<td>1105.60</td>
<td>3625.90</td>
<td>697.74</td>
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Appendix 1.7
Gross collection in respect of major taxes and duties vis-à-vis budget estimates and the expenditure incurred on their collection
(Reference: Paragraph 1.3.3; Page 13)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Head of revenue</th>
<th>Year</th>
<th>Budget Estimate</th>
<th>Collection</th>
<th>Expenditure on collection of revenue</th>
<th>Percentage of expenditure to gross collection</th>
<th>All India average percentage of expenditure to gross collection</th>
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<tbody>
<tr>
<td>1</td>
<td>Tax on sales, trade etc.</td>
<td>2012-13</td>
<td>23450.52</td>
<td>22511.09</td>
<td>162.05</td>
<td>0.72</td>
<td>0.73</td>
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<tr>
<td></td>
<td></td>
<td>2013-14</td>
<td>28456.62</td>
<td>24885.25</td>
<td>178.23</td>
<td>0.72</td>
<td>0.88</td>
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<tr>
<td></td>
<td></td>
<td>2014-15</td>
<td>31913.47</td>
<td>27908.33</td>
<td>210.16</td>
<td>0.75</td>
<td>0.91</td>
</tr>
<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>34712.28</td>
<td>30736.78</td>
<td>225.09</td>
<td>0.73</td>
<td>0.66</td>
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<td></td>
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<td>2016-17</td>
<td>37452.98</td>
<td>33453.49</td>
<td>282.10</td>
<td>0.84</td>
<td>Not available</td>
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<td>2</td>
<td>Stamps (non-judicial) and registration fees</td>
<td>2012-13</td>
<td>3775.71</td>
<td>2862.06</td>
<td>128.73</td>
<td>4.50</td>
<td>3.25</td>
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<td></td>
<td></td>
<td>2013-14</td>
<td>4086.44</td>
<td>2504.04</td>
<td>135.34</td>
<td>5.40</td>
<td>3.37</td>
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<td></td>
<td></td>
<td>2014-15</td>
<td>3612.37</td>
<td>2560.83</td>
<td>147.11</td>
<td>5.74</td>
<td>3.59</td>
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<tr>
<td></td>
<td></td>
<td>2015-16</td>
<td>4165.77</td>
<td>2778.99</td>
<td>172.28</td>
<td>6.19</td>
<td>2.87</td>
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<td>2016-17</td>
<td>3303.62</td>
<td>2890.38</td>
<td>201.55</td>
<td>6.97</td>
<td>Not available</td>
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<td>3</td>
<td>State excise</td>
<td>2012-13</td>
<td>2550.65</td>
<td>2313.95</td>
<td>146.81</td>
<td>6.34</td>
<td>2.96</td>
</tr>
<tr>
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<td>2013-14</td>
<td>2801.75</td>
<td>1941.72</td>
<td>164.32</td>
<td>8.46</td>
<td>1.81</td>
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<td>2014-15</td>
<td>1513.36</td>
<td>1777.42</td>
<td>187.28</td>
<td>10.54</td>
<td>2.09</td>
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<td></td>
<td>2015-16</td>
<td>2600.66</td>
<td>1964.15</td>
<td>213.87</td>
<td>10.89</td>
<td>3.21</td>
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<td></td>
<td>2016-17</td>
<td>2397.36</td>
<td>2019.30</td>
<td>253.93</td>
<td>12.58</td>
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<td>4</td>
<td>Taxes on vehicles</td>
<td>2012-13</td>
<td>1694.49</td>
<td>1924.62</td>
<td>58.30</td>
<td>3.03</td>
<td>4.17</td>
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<td>2013-14</td>
<td>2570.65</td>
<td>2161.09</td>
<td>74.61</td>
<td>3.45</td>
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<td>2014-15</td>
<td>2799.82</td>
<td>2364.95</td>
<td>88.52</td>
<td>3.74</td>
<td>6.08</td>
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<td></td>
<td></td>
<td>2015-16</td>
<td>3087.35</td>
<td>2814.30</td>
<td>95.13</td>
<td>3.38</td>
<td>4.99</td>
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<td></td>
<td></td>
<td>2016-17</td>
<td>3406.49</td>
<td>3107.23</td>
<td>120.05</td>
<td>3.86</td>
<td>Not available</td>
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</table>
Appendix 1.8
Statement showing quarter-wise due dates and delays in making payment of interest on HUDCO loan
(Reference: Paragraph 1.12.3.2; Page 41)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Due date of payment</th>
<th>Interest amount due (in ₹)</th>
<th>Interest paid (in ₹)</th>
<th>Compound and penal interest paid due to delayed payment (in ₹)</th>
<th>DD date/ date of transfer</th>
<th>Days of delay for which compound and penal interest claimed by HUDCO and paid in the next quarter (Actual delay in days)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>31.05.2015</td>
<td>7431507</td>
<td>7541918</td>
<td>110411</td>
<td>24.06.2015</td>
<td>24 (24)</td>
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<tr>
<td>2.</td>
<td>31.08.2015</td>
<td>11027397</td>
<td>10974402</td>
<td>-52995*</td>
<td>30.09.2015</td>
<td>31 (30)</td>
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<tr>
<td>3.</td>
<td>30.11.2015</td>
<td>10907534</td>
<td>11017201</td>
<td>109518</td>
<td>01.12.2015</td>
<td>4 (1)</td>
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<td>4.</td>
<td>29.02.2016</td>
<td>10907534</td>
<td>10921720</td>
<td>14186</td>
<td>08.03.2016</td>
<td>10 (8)</td>
</tr>
<tr>
<td>5.</td>
<td>29.02.2016</td>
<td>4155411</td>
<td>4155411</td>
<td>0</td>
<td>23.03.2016</td>
<td>28 (23)</td>
</tr>
<tr>
<td>6.</td>
<td>31.05.2016</td>
<td>21646781</td>
<td>21719945</td>
<td>73164</td>
<td>03.06.2016</td>
<td>3 (3)</td>
</tr>
<tr>
<td>7.</td>
<td>31.08.2016</td>
<td>21646781</td>
<td>21667908</td>
<td>21127</td>
<td>26.09.2016</td>
<td>26 (26)</td>
</tr>
<tr>
<td>8.</td>
<td>30.11.2016</td>
<td>21411490</td>
<td>21594156</td>
<td>182666</td>
<td>07.12.2016</td>
<td>7 (7)</td>
</tr>
<tr>
<td>9.</td>
<td>28.02.2017</td>
<td>21176199</td>
<td>21225210</td>
<td>49011</td>
<td>23.02.2017</td>
<td>0</td>
</tr>
<tr>
<td>10.</td>
<td>31.05.2017</td>
<td>28166129</td>
<td>28166129</td>
<td>...</td>
<td>02.06.2017</td>
<td>not due for payment</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td><strong>507088</strong></td>
<td></td>
<td></td>
<td></td>
<td><strong>133 (122)</strong></td>
</tr>
</tbody>
</table>

*Negative figure is due to adjustment of excess interest charged during last quarter i.e., on 31.5.2015.*
Appendix 2.1  
Details showing savings in Grants/Appropriations during the year  
(Reference: Paragraph 2.2: Page 46)  

(₹ in crore)  

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant Number and Name</th>
<th>Total Grant/Appropriation</th>
<th>Expenditure</th>
<th>Savings</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>I State Legislature</td>
<td>92.33</td>
<td>90.47</td>
<td>1.86</td>
</tr>
<tr>
<td>2</td>
<td>II Heads of States, Ministers and Headquarters Staff</td>
<td>586.79</td>
<td>519.35</td>
<td>67.44</td>
</tr>
<tr>
<td>3</td>
<td>IV Elections</td>
<td>151.09</td>
<td>141.76</td>
<td>9.33</td>
</tr>
<tr>
<td>4</td>
<td>V Agricultural Income Tax and Sales Tax</td>
<td>323.10</td>
<td>304.89</td>
<td>18.21</td>
</tr>
<tr>
<td>5</td>
<td>VI Land Revenue</td>
<td>580.93</td>
<td>558.69</td>
<td>22.24</td>
</tr>
<tr>
<td>6</td>
<td>VIII Excise</td>
<td>269.99</td>
<td>253.71</td>
<td>16.28</td>
</tr>
<tr>
<td>7</td>
<td>IX Taxes on Vehicles</td>
<td>127.59</td>
<td>120.08</td>
<td>7.51</td>
</tr>
<tr>
<td>8</td>
<td>XII Police</td>
<td>3367.27</td>
<td>3186.84</td>
<td>180.43</td>
</tr>
<tr>
<td>9</td>
<td>XIII Jails</td>
<td>122.42</td>
<td>120.66</td>
<td>1.76</td>
</tr>
<tr>
<td>10</td>
<td>XIV Stationery and Printing and other Administrative Services</td>
<td>471.82</td>
<td>413.47</td>
<td>58.35</td>
</tr>
<tr>
<td>11</td>
<td>XV Public Works</td>
<td>2606.47</td>
<td>2166.25</td>
<td>440.22</td>
</tr>
<tr>
<td>12</td>
<td>XVI Pensions and Miscellaneous</td>
<td>23924.35</td>
<td>21476.84</td>
<td>2447.51</td>
</tr>
<tr>
<td>13</td>
<td>XVII Education, Sports, Art and Culture</td>
<td>17566.74</td>
<td>17229.01</td>
<td>337.73</td>
</tr>
<tr>
<td>14</td>
<td>XVIII Medical and Public Health</td>
<td>5286.12</td>
<td>5232.9</td>
<td>53.16</td>
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<tr>
<td>15</td>
<td>XXI Housing</td>
<td>104.59</td>
<td>88.12</td>
<td>16.47</td>
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<td>16</td>
<td>XXII Urban Development</td>
<td>1497.61</td>
<td>866.41</td>
<td>631.20</td>
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#### Capital-Voted

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# Appendix 2.1-concl.

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**Grand Total** | **125827.95** | **105226.49** | **20601.46** |

(*) insignificant/token provision
## Appendix 2.2
Details of Grant-wise Plan/Non-plan savings (exceeding ₹100 crore) during the year
(Reference: Paragraph 2.2: Page 47)

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### Appendix 2.3

#### Schemes with more than ₹10 crore savings in Grants/Appropriations having substantial savings

*(Reference: Paragraph 2.3.1: Page 48)*

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<th>Sl. No.</th>
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<td>2217-05-191-71-Swachh Bharat Mission (Urban) (40% State Share)-(V-P)</td>
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## Appendix 2.4
### Statement of persistent savings for the last three years
(Reference: Paragraph 2.3.2, Page 49)

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(₹ in crore)

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Appendix 2.5

Schemes showed excess expenditure under Grants which exceeded budget allocation
(Reference: Paragraph 2.3.3, Page 50)

(₹ in crore)

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</tr>
<tr>
<td>14.</td>
<td>3054-04-198-39-One time assistance for maintenance of Rural Roads(NP)</td>
<td>0.00</td>
<td>1.00</td>
<td>1.00</td>
</tr>
<tr>
<td>15.</td>
<td>3054-80-192-38-Maintenance of Road Assets as per Fifth SFC Recommendation (NP)</td>
<td>56.84</td>
<td>74.23</td>
<td>17.39</td>
</tr>
<tr>
<td>16.</td>
<td>3054-80-196-38-Maintenance of Road Assets as per Fifth SFC recommendation (NP)</td>
<td>109.82</td>
<td>116.72</td>
<td>6.90</td>
</tr>
<tr>
<td>17.</td>
<td>3054-80-800-95-Road Safety Works(P)</td>
<td>11.40</td>
<td>20.84</td>
<td>9.44</td>
</tr>
<tr>
<td>18.</td>
<td>4059-01-051-91-Secretariat General Service(P)</td>
<td>15.58</td>
<td>17.29</td>
<td>1.71</td>
</tr>
<tr>
<td>19.</td>
<td>5054-04-101-99-Major District Roads - Bridges and Culverts(P)</td>
<td>185.95</td>
<td>193.61</td>
<td>7.66</td>
</tr>
<tr>
<td>20.</td>
<td>5054-80-001-99-Establishment Charges transferred on percentage basis from '3054-Roads and Bridges'(P)</td>
<td>265.79</td>
<td>332.57</td>
<td>66.78</td>
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</tbody>
</table>
### Appendix 2.5-Concl.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number and scheme</th>
<th>Budget allocation</th>
<th>Expenditure</th>
<th>Excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>21.</td>
<td>2211-00-001-95-City and District Family Welfare Bureaus (Including Mobile IUCD Unit - CSS - 60:40)(P)</td>
<td>15.19</td>
<td>17.73</td>
<td>2.55</td>
</tr>
<tr>
<td>22.</td>
<td>2211-00-101-96-Rural Family Welfare Centres and Post Partum Centres (Block PHCs)(NP)</td>
<td>71.43</td>
<td>100.35</td>
<td>28.92</td>
</tr>
<tr>
<td>23.</td>
<td>2211-00-101-94-Expansion of ICDS Programme (CSS 60:40)(P)</td>
<td>10.83</td>
<td>12.24</td>
<td>1.41</td>
</tr>
<tr>
<td>24.</td>
<td>2211-00-200-96-Post Partum Centres MC Hospital, District Hospital and Other Major Hospitals(NP)</td>
<td>7.04</td>
<td>9.56</td>
<td>2.53</td>
</tr>
<tr>
<td>25.</td>
<td>2211-00-200-94-Post Partum Centre Sub/Division and Taluk Level Hospitals(NP)</td>
<td>25.30</td>
<td>30.83</td>
<td>5.53</td>
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<tr>
<td>26.</td>
<td>2215-01-101-98-Special package for completing ongoing urban water supply schemes(P)</td>
<td>0.00</td>
<td>27.50</td>
<td>27.50</td>
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<tr>
<td>27.</td>
<td>2215-01-102-81-Rural Water Supply Scheme(P)</td>
<td>0.00</td>
<td>15.91</td>
<td>15.91</td>
</tr>
<tr>
<td>28.</td>
<td>2215-01-190-99-Grant-in-Aid to the Kerala Water Authority(NP)</td>
<td>257.72</td>
<td>271.68</td>
<td>13.96</td>
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<tr>
<td>29.</td>
<td>2215-01-190-94-Replacement of old and unusable pipes(P)</td>
<td>0.00</td>
<td>33.00</td>
<td>33.00</td>
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<tr>
<td>30.</td>
<td>4408-01-101-99-Grain Supply Scheme(NP)</td>
<td>56.97</td>
<td>60.70</td>
<td>3.72</td>
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Appendix 2.6
Schemes in which expenditure was incurred after budget was re-appropriated/surrendered
(Reference: Paragraph 2.3.3, Page 50)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number and scheme name</th>
<th>Budget allocation</th>
<th>Reappropriation</th>
<th>Surrender</th>
<th>Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>XI 2053-00-094-50-Disaster Management, Mitigation and Rehabilitation(P)</td>
<td>5.00</td>
<td>0.00</td>
<td>5.00</td>
<td>6.17</td>
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<tr>
<td>2.</td>
<td>XVII 3425-60-200-67-Special Programmes of Kerala State Council for Science, Technology and Environment(P)</td>
<td>3.15</td>
<td>0.00</td>
<td>3.15</td>
<td>0.50</td>
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<tr>
<td>3.</td>
<td>4202-02-104-93-Centrally Sponsored Schemes for Polytechnic Colleges - Construction of Women's Hostels(P)</td>
<td>10.00</td>
<td>0.00</td>
<td>10.00</td>
<td>0.40</td>
</tr>
<tr>
<td>4.</td>
<td>4202-04-190-99-Kerala State Film Development Corporation(P)</td>
<td>4.00</td>
<td>0.00</td>
<td>4.00</td>
<td>4.00</td>
</tr>
<tr>
<td>5.</td>
<td>4210-03-105-41-New Medical College at Pathanamthitta(P)</td>
<td>7.50</td>
<td>0.00</td>
<td>7.50</td>
<td>7.50</td>
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<tr>
<td>6.</td>
<td>4210-03-105-49-Medical College, GH Campus, Thiruvananthapuram (P)</td>
<td>21.00</td>
<td>0.00</td>
<td>21.00</td>
<td>21.00</td>
</tr>
<tr>
<td>7.</td>
<td>4210-03-105-65-New Medical College at Kasaragode (NABARD-RIDF)(P)</td>
<td>7.50</td>
<td>-7.25</td>
<td>0.25</td>
<td>7.50</td>
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<tr>
<td>8.</td>
<td>4210-03-105-63-New Medical College at Malappuram (P)</td>
<td>21.00</td>
<td>-21.00</td>
<td>0.00</td>
<td>21.00</td>
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<tr>
<td>9.</td>
<td>4210-03-105-66-New Medical College at Idukki(P)</td>
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<td>-7.50</td>
<td>0.00</td>
<td>7.50</td>
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<td>10.</td>
<td>XXIV 2230-01-103-17-The Un-Organised Workers Social Security Scheme(P)</td>
<td>0.05</td>
<td>0.00</td>
<td>0.05</td>
<td>0.05</td>
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<tr>
<td>11.</td>
<td>XXVI 2245-80-102-96-State Disaster Mitigation Fund(NP)</td>
<td>10.10</td>
<td>0.00</td>
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<td>1.00</td>
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<td>12.</td>
<td>2245-80-102-97-Capacity Building Disaster Management Grant under XIII Finance Commission Recommendations(NP)</td>
<td>1.04</td>
<td>0.00</td>
<td>1.04</td>
<td>1.04</td>
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<td>13.</td>
<td>XXVII 4425-00-108-29-Legislative Assembly Constituency-Asset Development Scheme (LAC ADS)(NP)</td>
<td>1.00</td>
<td>0.00</td>
<td>1.00</td>
<td>0.45</td>
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<td>14.</td>
<td>XXIX 2551-60-101-98-Sabarimala Master Plan(P)</td>
<td>25.00</td>
<td>0.00</td>
<td>25.00</td>
<td>12.18</td>
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<td>15.</td>
<td>XXXVIII 2700-16-101-99-Work Charged Establishment(NP)</td>
<td>0.65</td>
<td>0.00</td>
<td>0.65</td>
<td>0.12</td>
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<tr>
<td>16.</td>
<td>XXXIX 2810-00-800-99-Agency for Non-Conventional Energy and Rural Technology(ANERT) Grant-in-Aid(NP)</td>
<td>2.98</td>
<td>0.00</td>
<td>2.98</td>
<td>2.98</td>
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<tr>
<td>17.</td>
<td>XL 5051-02-200-71-Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)(NP)</td>
<td>1.00</td>
<td>0.00</td>
<td>1.00</td>
<td>0.27</td>
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### Appendix 2.7
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 51)

<table>
<thead>
<tr>
<th>Year</th>
<th>Number of Grants/Appropriations</th>
<th>Grant/Appropriation numbers</th>
<th>Amount of excess (In ₹)</th>
<th>Stage of consideration by Public Accounts Committee (PAC)</th>
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<tbody>
<tr>
<td>2011-12</td>
<td>2 Grants</td>
<td>Revenue-XLI</td>
<td>14,90,73,882</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td>Capital-XLII</td>
<td>9,58,81,595</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td>2012-13</td>
<td>5 Grants</td>
<td>Revenue-IX</td>
<td>80,65,569</td>
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<tr>
<td></td>
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<td>Revenue-XVII</td>
<td>29,71,81,076</td>
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</tr>
<tr>
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<td>Revenue-XXXI</td>
<td>4,79,92,489</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<tr>
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<td>Revenue- XLII</td>
<td>3,92,53,979</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
</tr>
<tr>
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<td></td>
<td>Capital- XVII</td>
<td>1,18,49,442</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td></td>
<td>Revenue-IV</td>
<td>2,10,27,603</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td>Revenue-XIII</td>
<td>3,74,75,056</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td>Revenue-XVI</td>
<td>3,71,23,54,719</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td>Capital-XV</td>
<td>72,52,76,458</td>
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<td></td>
<td>Capital-XXXII</td>
<td>19,774</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<tr>
<td></td>
<td>4 Appropriations</td>
<td>Revenue-I</td>
<td>7,79,857</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<tr>
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<td>Revenue-Debt Charges</td>
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<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
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<td>Revenue-XV</td>
<td>27,21,676</td>
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<td>1,27,63,774</td>
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<tr>
<td>2014-15</td>
<td>1 Appropriation</td>
<td>Revenue-Debt Charges</td>
<td>1,92,00,43,541</td>
<td>Notes discussed by PAC. Appropriation Act not yet passed.</td>
</tr>
<tr>
<td>2015-16</td>
<td>1 Grant</td>
<td>Capital XV</td>
<td>69,23,18,442</td>
<td>Initial notes not received. Not discussed by PAC.</td>
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<tr>
<td></td>
<td>3 Appropriations</td>
<td>Revenue - Debt Charges</td>
<td>154,71,31,239</td>
<td>Final copies of notes received. Not discussed by PAC.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Revenue XV</td>
<td>9,39,925</td>
<td>Initial notes not received. Not discussed by PAC.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Revenue XVI</td>
<td>6,73,41,582</td>
<td>Initial notes not received. Not discussed by PAC.</td>
</tr>
<tr>
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<td><strong>Total</strong></td>
<td><strong>1048,38,62,445</strong></td>
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</table>
Appendix 2.8  
Grants/Appropriations where supplementary provision (₹ one crore or more in each case)  
proved unnecessary  
(Reference: Paragraph 2.3.5, Page 51)  

(₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant Number and name</th>
<th>Budget allocation</th>
<th>Final Expenditure</th>
<th>Total SDG</th>
<th>SDG in March 2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td><strong>Revenue - voted</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>I State Legislature</td>
<td>91.14</td>
<td>90.47</td>
<td>1.19</td>
<td>1.19</td>
</tr>
<tr>
<td>2</td>
<td>IX Taxes On Vehicles</td>
<td>120.09</td>
<td>120.08</td>
<td>7.50</td>
<td>7.50</td>
</tr>
<tr>
<td>3</td>
<td>XIV Stationery and Printing and Other</td>
<td>421.57</td>
<td>413.47</td>
<td>50.25</td>
<td>50.25</td>
</tr>
<tr>
<td></td>
<td>Administrative Services</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>XXIII Information and Publicity</td>
<td>81.12</td>
<td>79.54</td>
<td>19.44</td>
<td>19.44</td>
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<tr>
<td>5</td>
<td>XXIX Agriculture</td>
<td>2957.68</td>
<td>2889.11</td>
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<td>1654.57</td>
<td>1586.77</td>
<td>89.11</td>
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<tr>
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<td>XXXII Dairy</td>
<td>163.47</td>
<td>156.29</td>
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<td>5489.64</td>
<td>5335.73</td>
<td>417.77</td>
<td>397.77</td>
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<td><strong>Revenue – charged</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>II Heads of States, Ministers and Headquarters Staff</td>
<td>172.76</td>
<td>171.84</td>
<td>18.93</td>
<td>18.93</td>
</tr>
<tr>
<td>9</td>
<td>III Administration of Justice</td>
<td>105.84</td>
<td>104.99</td>
<td>1.47</td>
<td>1.47</td>
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<td>Total</td>
<td>278.60</td>
<td>276.83</td>
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<td><strong>Capital – voted</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>XVII Education, Sports, Art and Culture</td>
<td>364.26</td>
<td>345.38</td>
<td>70.53</td>
<td>65.88</td>
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<tr>
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<td>XXVIII Miscellaneous Economic Services</td>
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<tr>
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<td>Total</td>
<td>2971.55</td>
<td>2729.45</td>
<td>800.06</td>
<td>795.41</td>
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<tr>
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<td><strong>Grand Total</strong></td>
<td>8739.79</td>
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<td>1238.23</td>
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</table>

SDG-Supplementary Demands for Grants.
### Appendix 2.9
Cases of excessive supplementary Grants/Appropriations  
(Savings of ₹ one crore and above)  
(Reference: Paragraph 2.3.5, Page 52)

(₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number</th>
<th>Original Budget allocation</th>
<th>Final Expenditure</th>
<th>Funds required as SDG</th>
<th>SDG obtained</th>
<th>Excess SDG</th>
</tr>
</thead>
<tbody>
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<td></td>
</tr>
<tr>
<td>1.</td>
<td>IV</td>
<td>136.53</td>
<td>141.76</td>
<td>5.23</td>
<td>14.56</td>
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<tr>
<td>2.</td>
<td>V</td>
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<td>304.90</td>
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<td>35.84</td>
<td>18.20</td>
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<td>3.</td>
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<td>117.01</td>
<td>120.66</td>
<td>3.65</td>
<td>5.41</td>
<td>1.76</td>
</tr>
<tr>
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<tr>
<td>5.</td>
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<td>5232.97</td>
<td>297.55</td>
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<td>5.33</td>
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<td>41.19</td>
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<td>81.31</td>
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<td>7.</td>
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<td>315.37</td>
<td>435.38</td>
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<td>128.63</td>
<td>8.62</td>
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<td>155.83</td>
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<td>295.75</td>
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<td>81.46</td>
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<td>532.55</td>
<td>1.19</td>
<td>58.66</td>
<td>57.47</td>
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<tr>
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<td>456.75</td>
<td>515.78</td>
<td>59.03</td>
<td>83.23</td>
<td>24.20</td>
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<tr>
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<td>4385.04</td>
<td>5264.59</td>
<td>879.5</td>
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<td>1136.66</td>
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<td>31209.65</td>
<td>1742.34</td>
<td>3482.27</td>
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<td>Revenue-charged</td>
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</tr>
<tr>
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SDG - Supplementary Demands for Grants
Appendix 2.10

Re-appropriation of funds (in excess of `one crore) proved unnecessary as the final expenditure was less than original/Supplementary budget allocation
(Reference: Paragraph 2.3.6; Page 52)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant Number</th>
<th>Scheme/Activity</th>
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<th>Expenditure</th>
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## Appendix 2.10-Concl.

$(₹ \text{ in crore})$

<table>
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<tr>
<th>Sl. No.</th>
<th>Grant Number</th>
<th>Scheme/Activity</th>
<th>Budget allocation</th>
<th>Re-appropriation</th>
<th>Surrender</th>
<th>Net Budget</th>
<th>Expenditure</th>
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## Appendix 2.11

Sub-heads in which Injudicious Re-appropriation led to final excess
(Reference: Paragraph 2.3.6; Page 53)

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Appendix 2.11-Concl.

(₹ in crore)

<table>
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<th>Sl. No.</th>
<th>Grant number</th>
<th>Scheme/Activity</th>
<th>Total Budget</th>
<th>Net Re-appropriation</th>
<th>Net Budget</th>
<th>Expenditure</th>
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<tr>
<td>24.</td>
<td>XIX</td>
<td>2211-00-001-95-City and District Family Welfare Bureaus (Including Mobile IUCD Unit - CSS - 60:40)(P)</td>
<td>17.56</td>
<td>-2.37</td>
<td>15.19</td>
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<td>2211-00-101-94-Expansion of ICDS Programme (CSS 60:40)(P)</td>
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<td>-1.46</td>
<td>10.83</td>
<td>12.24</td>
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<td>26.</td>
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<td>2211-00-003-96-Regional Family Welfare Training Centres (CSS 60:40)(P)</td>
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<td>-0.61</td>
<td>2.22</td>
<td>2.63</td>
<td>0.41</td>
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<td>27.</td>
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<td>2211-00-104-95-Maintenance and Supply of Vehicles to PH Centres (CSS 60:40)(P)</td>
<td>0.70</td>
<td>-0.68</td>
<td>0.02</td>
<td>0.22</td>
<td>0.19</td>
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<td>28.</td>
<td>XXV</td>
<td>2225-02-282-89-Janani-Janna Raksha(P)</td>
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<td>-0.23</td>
<td>9.77</td>
<td>9.90</td>
<td>0.14</td>
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<tr>
<td>29.</td>
<td>XXVIII</td>
<td>3454-02-111-93-Strengthening of Vital Statistical Units in Municipalities(NP)</td>
<td>2.29</td>
<td>-0.16</td>
<td>2.13</td>
<td>2.45</td>
<td>0.33</td>
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<tr>
<td>30.</td>
<td>XXXI</td>
<td>2403-00-101-98-Hospitals and dispensaries(NP)</td>
<td>156.74</td>
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<td>155.55</td>
<td>164.63</td>
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<td>2403-00-102-97-Livestock Farms(NP)</td>
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<td>-2.48</td>
<td>11.17</td>
<td>11.69</td>
<td>0.52</td>
</tr>
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</table>

³⁶ ₹ 21,000 only
## Appendix 2.12
### Sub-heads in which Re-appropriation proved insufficient

*(Reference: Paragraph 2.3.6; Page 53)*

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Grant number</th>
<th>Scheme/Activity</th>
<th>Budget allocation</th>
<th>Amount Reappropriated</th>
<th>Final expenditure</th>
<th>Excess over provision</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>II</td>
<td>2251-00-090-99-Secretariat(V-NP)</td>
<td>46.10</td>
<td>0.15</td>
<td>49.37</td>
<td>3.12</td>
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<td>2</td>
<td></td>
<td>2052-00-090-99-Administrative Secretariat(V-NP)</td>
<td>111.33</td>
<td>3.90</td>
<td>117.60</td>
<td>2.37</td>
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<td>3</td>
<td>VII</td>
<td>2030-02-102-99-Expenses on Sales of Stamps(V-NP)</td>
<td>22.00</td>
<td>3.25</td>
<td>28.89</td>
<td>3.64</td>
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<tr>
<td>4</td>
<td></td>
<td>5054-80-001-99-Establishment Charges transferred on percentage basis from '3054-Roads and Bridges'(V-P)</td>
<td>89.08</td>
<td>176.71</td>
<td>332.57</td>
<td>66.78</td>
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<tr>
<td>5</td>
<td></td>
<td>3054-80-800-95-Road Safety Works(V-P)</td>
<td>3.52</td>
<td>7.88</td>
<td>20.84</td>
<td>9.44</td>
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<tr>
<td>6</td>
<td>XV</td>
<td>5054-04-101-99-Major District Roads - Bridges and Culverts(V-P)</td>
<td>13.86</td>
<td>172.09</td>
<td>193.61</td>
<td>7.66</td>
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<td>7</td>
<td></td>
<td>4059-01-051-91-Secretariat General Service(V-P)</td>
<td>9.55</td>
<td>6.03</td>
<td>17.29</td>
<td>1.71</td>
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<tr>
<td>8</td>
<td></td>
<td>2059-60-053-97-Maintenance of other Government Buildings in Thiruvananthapuram City(V-NP)</td>
<td>11.00</td>
<td>1.84</td>
<td>13.96</td>
<td>1.12</td>
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<tr>
<td>9</td>
<td>XVI</td>
<td>2071-01-106-99-Pensionary Charges in respect of High Court Judges(V-NP)</td>
<td>0.02</td>
<td>5.29</td>
<td>6.44</td>
<td>1.13</td>
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<tr>
<td>10</td>
<td></td>
<td>4202-01-203-99-Construction of Buildings for Colleges and Hostels including Law Colleges(V-P)</td>
<td>2.20</td>
<td>7.85</td>
<td>20.41</td>
<td>10.36</td>
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<td>11</td>
<td>XVII</td>
<td>2202-01-800-81-Assistance to Teachers and Aayas in Pre-primary Classes controlled by PTA(V-NP)</td>
<td>36.77</td>
<td>3.06</td>
<td>42.97</td>
<td>3.14</td>
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<td>12</td>
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<td>4202-01-202-99-Secondary School Buildings(V-P)</td>
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<td>12.77</td>
<td>1.58</td>
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<td>13</td>
<td>XVIII</td>
<td>4210-01-110-75-Completion of ongoing Construction Works (Major/Minor) - GH/WCH/Other Hospitals under DHS (NABARD)(V-NP)</td>
<td>0.00</td>
<td>20.98</td>
<td>26.79</td>
<td>5.81</td>
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<td>14</td>
<td></td>
<td>2210-01-102-99-Administrative Unit(V-NP)</td>
<td>5.91</td>
<td>0.63</td>
<td>8.45</td>
<td>1.92</td>
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<td>15</td>
<td></td>
<td>4210-01-110-93-Allopathy - Improvement of Health Facilities - Land Acquisition and Buildings(V-NP)</td>
<td>0.00</td>
<td>5.34</td>
<td>6.47</td>
<td>1.13</td>
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<td>16</td>
<td>XX</td>
<td>2215-01-190-99-Grant-in-Aid to the Kerala Water Authority(V-NP)</td>
<td>251.68</td>
<td>6.04</td>
<td>271.68</td>
<td>13.96</td>
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<td>17</td>
<td>XXIX</td>
<td>2401-00-800-91-Contingency Programme to meet Natural Calamities(V-P)</td>
<td>30.00</td>
<td>21.32</td>
<td>53.17</td>
<td>1.85</td>
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<td>18</td>
<td>XXXI</td>
<td>2403-00-102-96-Expansion of Cross Breeding facilities(V-NP)</td>
<td>20.97</td>
<td>2.87</td>
<td>26.39</td>
<td>2.55</td>
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</tbody>
</table>
Appendix 2.13

Heads in which entire budget allocation (₹ five crore and above) surrendered
(Reference: Paragraph 2.3.7; Page 54)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant</th>
<th>Grant number and scheme</th>
<th>Budget allocation</th>
<th>Amount of Surrender</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>II</td>
<td>3451-00-101-37-Integration of Kerala Perspective Plan 2030 with the Annual Plans/Five Year Plan(V-P)</td>
<td>8.50</td>
<td>8.50</td>
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<tr>
<td>2.</td>
<td>VI</td>
<td>2506-00-103-94-National Land Records Modernisation Programmes (NLRMP) Computerisation of Land Records (100% CSS)(V-P)</td>
<td>12.49</td>
<td>12.49</td>
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<tr>
<td>3.</td>
<td>XI</td>
<td>2053-00-094-50-Disaster Management, Mitigation and Rehabilitation(V-P)</td>
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<td>5.00</td>
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<td>4.</td>
<td></td>
<td>2203-00-107-92-Merit-cum Means Scholarship for Minorities for Professional and Technical Courses(100%CSS)(V-P)</td>
<td>35.00</td>
<td>35.00</td>
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<tr>
<td>5.</td>
<td></td>
<td>2202-02-109-66-Setting up of Infrastructure Facilities in G.V.Raja Sports School, Thiruvananthapuram &amp; GVHSS Kannur(V-P)</td>
<td>17.00</td>
<td>17.00</td>
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<td>7.</td>
<td></td>
<td>4202-02-104-93-Centrally Sponsored Schemes for Polytechnic Colleges - Construction of Women's Hostels(V-P)</td>
<td>10.00</td>
<td>10.00</td>
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<tr>
<td>8.</td>
<td></td>
<td>3425-60-200-63-Karamana River Scientific Management Project (Pilot) (V-P)</td>
<td>8.00</td>
<td>8.00</td>
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<td>9.</td>
<td></td>
<td>2202-03-107-85-Post-Matric Scholarship for Minorities (100% CSS)(V-P)</td>
<td>5.00</td>
<td>5.00</td>
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<tr>
<td>10.</td>
<td></td>
<td>4210-03-105-57 Establishment of new Medical College at Wayanad (V-P)</td>
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<td>22.00</td>
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<tr>
<td>11.</td>
<td></td>
<td>4210-03-105-49 Medical College, GH Campus, Thiruvananthapuram (V-P)</td>
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<td>21.00</td>
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<tr>
<td>12.</td>
<td>XVIII</td>
<td>4210-01-200-93-Institute for Human Resource Development in health sector (V-P)</td>
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<td>8.50</td>
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<td>13.</td>
<td></td>
<td>4210-03-105-41-New Medical College at Pathanamthitta (V-P)</td>
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<td>14.</td>
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<td>4210-03-105-42-Medical College, Ernakulam(V-P)</td>
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<td>15.</td>
<td></td>
<td>4210-03-102-97-Strengthening of Nursing/Pharmacy College in Homoeopathy(V-P)</td>
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<td>16.</td>
<td>XX</td>
<td>4215-01-102-96-Ensuring Accessibility to drinking water in Identified Panchayats(V-P)</td>
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<td>11.00</td>
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<td>17.</td>
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<td>4215-01-101-96-Modernisation of Aruvikkara Pumping Station(V-P)</td>
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<td>18.</td>
<td>XXII</td>
<td>6217-60-190-99-Loans to Kerala Urban Development Corporation Market borrowing(V-P)</td>
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<td>55.70</td>
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**Appendix 2.13-Concl.**

<table>
<thead>
<tr>
<th>Sl. No.</th>
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<th>Grant number and scheme</th>
<th>Budget allocation</th>
<th>Amount of Surrender</th>
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<tbody>
<tr>
<td>19.</td>
<td>XXVI</td>
<td>2245-80-102-96-State Disaster Mitigation Fund(V-NP)</td>
<td>10.10</td>
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<tr>
<td>20.</td>
<td></td>
<td>4702-00-101-68-Pradhan Manthri Krishi Sinchayee Yojana (60% CSS)(V-P)</td>
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<td>60.00</td>
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<tr>
<td>21.</td>
<td>XXIX</td>
<td>4702-00-101-69-Minor Irrigation Projects in Cauvery Basin (NABARD Assistance)(V-P)</td>
<td>60.00</td>
<td>60.00</td>
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<td>22.</td>
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<td>2551-60-101-98-Sabarimala Master Plan(V-P)</td>
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<td>25.00</td>
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<td>23.</td>
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<td>4702-00-102-96-Meenachil Check Dams(V-P)</td>
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<td>15.00</td>
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<td>24.</td>
<td>XXXI</td>
<td>6403-00-190-92-Loans to Kerala State Poultry Development Corporation (RIDF)(V-P)</td>
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<td>25.</td>
<td></td>
<td>6403-00-190-95-Loans to Cattle Feed Manufacturing Unit at Thodupuzha in Idukki (RIDF)(V-P)</td>
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<td>4403-00-800-97-Implementation of projects under NABARD Assisted RIDF Scheme(V-P)</td>
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<tr>
<td>27.</td>
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<td>2404-00-102-72-Rashtriya Pashudhan Vikas Yojana (Dairy) (60%CSS)(V-P)</td>
<td>15.83</td>
<td>15.83</td>
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<td>28.</td>
<td>XXXIV</td>
<td>4406-02-110-97-Zoological Park, Wild Life Protection and Research Centre, Puthur (NABARD RIDF)(V-P)</td>
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<tr>
<td>29.</td>
<td>XXXVII</td>
<td>6860-60-190-91-Loans to Kerala State Cashew Development Corporation(V-P)</td>
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<td>65.00</td>
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<td>4700-29-800-97-Dam and Appurtenant Works(V-P)</td>
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<td>2701-80-799-99-Stock(V-NP)</td>
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<td>32.</td>
<td>XLI</td>
<td>5056-00-104-85-Implementation of priority schemes under the Kerala Perspective Plan 2030(V-P)</td>
<td>10.01</td>
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<td>5056-00-190-93-Construction of Cargo Barges (Kerala State Inland Navigation Corporation Ltd.)(V-P)</td>
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<td>34.</td>
<td>XLII</td>
<td>5452-01-800-85-Upgradation of Roads to Tourist Destination(V-NP)</td>
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<td>3452-80-800-54-Kerala Shopping Festival(V-NP)</td>
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<td>4235-02-190-95-Investment in Kerala State Welfare Corporation for Forward Communities(V-P)</td>
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<td>37.</td>
<td>XLVI</td>
<td>2235-60-200-67-Programme for mainstreaming persons with disabilities into society(V-P)</td>
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<td>38.</td>
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<td>2235-60-200-66-Assisted technology for persons with disabilities(V-P)</td>
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<td>40.</td>
<td>Debt Charges</td>
<td>2049-01-115-97-Interest on Overdraft Account with Reserve Bank of India(C-NP)</td>
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<td>9.00</td>
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<td>41.</td>
<td>Public Debt Repayment</td>
<td>6003-00-110-97-Shortfall in Cash Balances(C-NP)</td>
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<td><strong>Total</strong></td>
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<td></td>
<td><strong>714.85</strong></td>
<td><strong>714.85</strong></td>
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</table>
## Appendix 2.14

Surrender (₹ one crore or more in each case) in excess of actual savings

(Reference: Paragraph 2.3.8; Page 55)

(₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Grant number and name</th>
<th>Budget allocation</th>
<th>Savings</th>
<th>Surrender</th>
<th>Excess surrender</th>
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<tbody>
<tr>
<td>1.</td>
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<td>67.44</td>
<td>76.70</td>
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<td>5.69</td>
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<tr>
<td>3.</td>
<td>IV Elections</td>
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<td>9.33</td>
<td>14.02</td>
<td>4.69</td>
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<tr>
<td>4.</td>
<td>V Agricultural Income Tax and Sales Tax</td>
<td>323.10</td>
<td>18.21</td>
<td>20.24</td>
<td>2.03</td>
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<tr>
<td>5.</td>
<td>VI Land Revenue</td>
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<td>26.20</td>
<td>3.96</td>
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<tr>
<td>6.</td>
<td>VIII Excise</td>
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<td>16.28</td>
<td>56.16</td>
<td>39.88</td>
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<td>IX Taxes on Vehicles</td>
<td>127.59</td>
<td>7.51</td>
<td>35.19</td>
<td>27.68</td>
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<td>8.</td>
<td>X Treasury and Accounts</td>
<td>250.44</td>
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<td>4.41</td>
<td>15.21</td>
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<tr>
<td>9.</td>
<td>XI District Administration and Miscellaneous</td>
<td>658.60</td>
<td>-1.81</td>
<td>28.29</td>
<td>30.10</td>
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<td>10.</td>
<td>XII Police</td>
<td>3367.27</td>
<td>180.43</td>
<td>192.82</td>
<td>12.39</td>
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<td>11.</td>
<td>XVI Pensions and Miscellaneous</td>
<td>23924.35</td>
<td>2447.51</td>
<td>2448.57</td>
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<tr>
<td>12.</td>
<td>XVII Education, Sports, Art and Culture</td>
<td>17566.75</td>
<td>337.73</td>
<td>611.53</td>
<td>273.80</td>
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<tr>
<td>13.</td>
<td>XVIII Medical and Public Health</td>
<td>5286.12</td>
<td>53.16</td>
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<td>14.</td>
<td>XIX Family Welfare</td>
<td>498.43</td>
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<td>28.56</td>
<td>42.49</td>
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<tr>
<td>15.</td>
<td>XXIII Information and Publicity</td>
<td>100.56</td>
<td>21.02</td>
<td>21.30</td>
<td>0.28</td>
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<td>16.</td>
<td>XXIV Labour, Labour Welfare and Welfare of Non-Residents</td>
<td>987.30</td>
<td>81.31</td>
<td>84.23</td>
<td>2.92</td>
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<tr>
<td>17.</td>
<td>XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities</td>
<td>2910.71</td>
<td>277.20</td>
<td>298.18</td>
<td>20.98</td>
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<tr>
<td>18.</td>
<td>XXVI Relief on Account of Natural Calamities</td>
<td>441.14</td>
<td>94.01</td>
<td>94.35</td>
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<td>19.</td>
<td>XXIX Agriculture</td>
<td>3197.86</td>
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<td>24.</td>
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<td><strong>827.97</strong></td>
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### Appendix 2.14-Concll.

(₹ in crore)

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<th>Excess surrender</th>
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<td><strong>14596.97</strong></td>
<td><strong>1050.11</strong></td>
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### Appendix 2.15

**Sub-heads in which injudicious surrender (exceeding ₹one crore) led to excess expenditure**  
*(Reference: Paragraph 2.3.8, Page 55)*  

(₹ in crore)

<table>
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<tr>
<th>Sl. No.</th>
<th>Grant number and Scheme/Activity</th>
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<th>Reappropriation</th>
<th>Surrender</th>
<th>Expenditure</th>
<th>Excess</th>
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<td>1.</td>
<td>II 3451-00-101-96-Evaluation Unit(V-NP)</td>
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### Appendix 2.15-Contd.

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### Appendix 2.15-Concl.

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<td>3604-00-200-90-Expansion and Development under XIV Finance Commission Recommendations(V-NP)</td>
<td>1310.05</td>
<td>0.00</td>
<td>572.48</td>
<td>782.59</td>
<td>45.02</td>
</tr>
<tr>
<td>58.</td>
<td>3604-00-200-87-Funds for Maintenance Expenditure (Non - Road Assets) - 5th SFC Recommendations(V-NP)</td>
<td>645.93</td>
<td>0.00</td>
<td>258.35</td>
<td>422.26</td>
<td>34.68</td>
</tr>
<tr>
<td>59.</td>
<td>3604-00-200-88-General Purpose Fund/Funds for Traditional Functions - 5th SFC Recommendations(V-NP)</td>
<td>1233.14</td>
<td>0.10</td>
<td>8.10</td>
<td>1230.59</td>
<td>5.45</td>
</tr>
<tr>
<td>60.</td>
<td>2235-60-198-50-Block Grants for Revenue Expenditure(V-NP)</td>
<td>2339.96</td>
<td>-365.68</td>
<td>514.69</td>
<td>1647.78</td>
<td>188.20</td>
</tr>
<tr>
<td>61.</td>
<td>2235-60-191-50-Block Grants for Revenue Expenditure(V-NP)</td>
<td>156.62</td>
<td>-27.00</td>
<td>23.04</td>
<td>118.00</td>
<td>11.43</td>
</tr>
<tr>
<td>62.</td>
<td>2235-60-107-99-Freedom Fighters Pension (V-NP)</td>
<td>57.00</td>
<td>0.00</td>
<td>10.58</td>
<td>47.78</td>
<td>1.36</td>
</tr>
<tr>
<td>63.</td>
<td>2235-02-191-50-Block Grants for Revenue Expenditure(V-NP)</td>
<td>34.66</td>
<td>0.00</td>
<td>10.10</td>
<td>25.62</td>
<td>1.06</td>
</tr>
<tr>
<td>64.</td>
<td>Debt Charges</td>
<td>208.76</td>
<td>0.00</td>
<td>85.01</td>
<td>192.22</td>
<td>68.47</td>
</tr>
</tbody>
</table>
Appendix 2.16
Pendency in submission of Detailed Contingent bills against Abstract
Contingent bills drawn during 2016-17
(Reference: Paragraph 2.4.1, Page 55)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of Drawing and Disbursing Officer</th>
<th>Month of drawal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Director, SICA, Thiruvananthapuram</td>
<td>July 2016</td>
<td>75000</td>
</tr>
<tr>
<td>2.</td>
<td>Superintendent, Women’s Prison, Thiruvananthapuram</td>
<td>July 2016</td>
<td>50000</td>
</tr>
<tr>
<td>3.</td>
<td>Superintendent, Special Sub Jail, Neyyattinkara</td>
<td>August 2016</td>
<td>45000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>September 2016</td>
<td>50000</td>
</tr>
<tr>
<td>4.</td>
<td>Superintendent, Sub Jail, Attingal</td>
<td>August 2016</td>
<td>30000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>September 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>December 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2016</td>
<td>30000</td>
</tr>
<tr>
<td>5.</td>
<td>Superintendent, District Jail, Kollam</td>
<td>September 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>December 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2016</td>
<td>200000</td>
</tr>
<tr>
<td>6.</td>
<td>Accounts Officer, Prisons HQ., Thiruvananthapuram</td>
<td>September 2016</td>
<td>25000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2016</td>
<td>25000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>December 2016</td>
<td>25000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>December 2016</td>
<td>25000</td>
</tr>
<tr>
<td>7.</td>
<td>Accounts Officer, Central Jail, Viyyur</td>
<td>September 2016</td>
<td>400000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>November 2016</td>
<td>300000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>November 2016</td>
<td>300000</td>
</tr>
<tr>
<td>8.</td>
<td>Superintendent, Special Sub Jail, Thiruvananthapuram</td>
<td>October 2016</td>
<td>50000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2016</td>
<td>50000</td>
</tr>
<tr>
<td>9.</td>
<td>Superintendent, Special Sub Jail, Chittur</td>
<td>October 2016</td>
<td>75000</td>
</tr>
<tr>
<td>10.</td>
<td>Superintendent, District Jail, Thiruvananthapuram</td>
<td>November 2016</td>
<td>100000</td>
</tr>
<tr>
<td>11.</td>
<td>Superintendent, Open Prison, Kattakkada</td>
<td>November 2016</td>
<td>301440</td>
</tr>
<tr>
<td>12.</td>
<td>Superintendent, Sub Jail, Alathur</td>
<td>November 2016</td>
<td>50000</td>
</tr>
<tr>
<td>13.</td>
<td>Accounts Officer, Sub Jail, Chavakkad</td>
<td>November 2016</td>
<td>30000</td>
</tr>
<tr>
<td>14.</td>
<td>Accounts Officer, Sub Jail, Thiruvananthapuram</td>
<td>December 2016</td>
<td>50000</td>
</tr>
<tr>
<td>15.</td>
<td>Superintendent, Women’s Prison, Viyyur</td>
<td>December 2016</td>
<td>40000</td>
</tr>
<tr>
<td>16.</td>
<td>Principal, Maharaja Technical Institute, Thrissur</td>
<td>January 2017</td>
<td>200000</td>
</tr>
<tr>
<td>17.</td>
<td>Assistant Executive Engineer, Kazhakottam</td>
<td>January 2017</td>
<td>430682</td>
</tr>
<tr>
<td>18.</td>
<td>District Employment Officer, Kollam</td>
<td>February 2017</td>
<td>596000</td>
</tr>
<tr>
<td>19.</td>
<td>Excise Inspector, Excise Regional Office, Wayanad</td>
<td>February 2017</td>
<td>460000</td>
</tr>
<tr>
<td>20.</td>
<td>Secretary, Vellamunda Grama Panchayath</td>
<td>March 2017</td>
<td>350000</td>
</tr>
<tr>
<td>21.</td>
<td>Municipal Secretary (Gr.I), Kunnamkulam Municipality</td>
<td>March 2017</td>
<td>459636</td>
</tr>
<tr>
<td>22.</td>
<td>Secretary, Valakom Grama Panchayath, Valakom</td>
<td>March 2017</td>
<td>62536</td>
</tr>
</tbody>
</table>
## Appendix 2.16-Concl.

### (In ₹)

<table>
<thead>
<tr>
<th>SL No.</th>
<th>Name of Drawing and Disbursing Officer</th>
<th>Month of drawal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>23.</td>
<td>Head Master, Government High School, Thazhathuvadakara</td>
<td>March 2017</td>
<td>5000</td>
</tr>
<tr>
<td>24.</td>
<td>Secretary, Amarambalam Grama Panchayath</td>
<td>March 2017</td>
<td>45000</td>
</tr>
<tr>
<td>25.</td>
<td>Superintendent, Central Prison, Thiruvananthapuram</td>
<td>Dec 2016</td>
<td>300000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>200000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>99907</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>50000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>200000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>200000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>50000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>40000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>200000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>200000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>300000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>100000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dec 2016</td>
<td>200000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>150000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>450000</td>
</tr>
<tr>
<td>26.</td>
<td>Deputy Superintendent of Police (HG) S C R B, Thiruvananthapuram</td>
<td>March 2017</td>
<td>200000</td>
</tr>
<tr>
<td>27.</td>
<td>Secretary, Mylapra Panchayath</td>
<td>March 2017</td>
<td>60000</td>
</tr>
<tr>
<td>28.</td>
<td>Secretary, Chavara Grama Panchayath</td>
<td>March 2017</td>
<td>150000</td>
</tr>
<tr>
<td>29.</td>
<td>Secretary, Parappanangadi Municipality</td>
<td>March 2017</td>
<td>300000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>71000</td>
</tr>
<tr>
<td>30.</td>
<td>Municipal Secretary (Gr.I), Chengannur Municipality</td>
<td>March 2017</td>
<td>134580</td>
</tr>
<tr>
<td>31.</td>
<td>Secretary, Nooranad Panchayath</td>
<td>March 2017</td>
<td>360000</td>
</tr>
<tr>
<td>32.</td>
<td>Secretary, Krishnapuram Panchayath</td>
<td>March 2017</td>
<td>150000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>390000</td>
</tr>
<tr>
<td>33.</td>
<td>Under Secretary, Social Justice Department, Thiruvananthapuram</td>
<td>March 2017</td>
<td>240000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>100000</td>
</tr>
<tr>
<td>34.</td>
<td>Secretary, Peringalmala Panchayath, Nedumangad</td>
<td>March 2017</td>
<td>30000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>90000</td>
</tr>
<tr>
<td></td>
<td></td>
<td>March 2017</td>
<td>300000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>10819781</strong></td>
</tr>
</tbody>
</table>
Appendix 2.17
List of Chief Controlling Officers/Controlling Officers who did not reconcile the expenditure figures during 2016-17
(Reference: Paragraph 2.4.2: Page 56)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Chief Controlling Officers/Controlling Officers</th>
<th>Amount not reconciled (₹ in crore)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The Additional Secretary, Higher Education Department</td>
<td>110.00</td>
</tr>
<tr>
<td>2.</td>
<td>The Chief Electoral Officer, Thiruvananthapuram</td>
<td>117.50</td>
</tr>
<tr>
<td>3.</td>
<td>The Chief Engineer, Irrigation &amp; Research Board</td>
<td>52.95</td>
</tr>
<tr>
<td>4.</td>
<td>The Chief Engineer, Revenue Complex</td>
<td>264.12</td>
</tr>
<tr>
<td>5.</td>
<td>The Chief Engineer, Project-II, (Irrigation)</td>
<td>257.85</td>
</tr>
<tr>
<td>6.</td>
<td>The Director of Coir Development</td>
<td>126.85</td>
</tr>
<tr>
<td>7.</td>
<td>The Director of Employment</td>
<td>81.81</td>
</tr>
<tr>
<td>8.</td>
<td>The Director of Panchayats</td>
<td>3514.79</td>
</tr>
<tr>
<td>9.</td>
<td>The Director of Technical Education</td>
<td>451.91</td>
</tr>
<tr>
<td>10.</td>
<td>The Director of Tourism</td>
<td>150.83</td>
</tr>
<tr>
<td>11.</td>
<td>The Director of Printing</td>
<td>80.94</td>
</tr>
<tr>
<td>12.</td>
<td>The Director of Treasuries</td>
<td>195.66</td>
</tr>
<tr>
<td>13.</td>
<td>The Director of Local Fund Audit</td>
<td>53.39</td>
</tr>
<tr>
<td>14.</td>
<td>The Director of Public Relations Department</td>
<td>53.25</td>
</tr>
<tr>
<td>15.</td>
<td>The Excise Commissioner</td>
<td>184.04</td>
</tr>
<tr>
<td>16.</td>
<td>The Inspector General of Registration</td>
<td>107.63</td>
</tr>
<tr>
<td>17.</td>
<td>The Secretary to Government, Power Department</td>
<td>58.33</td>
</tr>
<tr>
<td>18.</td>
<td>The Secretary to Government, Science and Technology Department</td>
<td>129.01</td>
</tr>
<tr>
<td>19.</td>
<td>The Secretary, Kerala Public Service Commission</td>
<td>122.06</td>
</tr>
<tr>
<td>20.</td>
<td>The Transport Commissioner &amp; Ex-Officio Road Safety Commissioner</td>
<td>85.24</td>
</tr>
<tr>
<td>21.</td>
<td>The Director of Civil Supplies</td>
<td>1158.68</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>7356.84</strong></td>
</tr>
</tbody>
</table>
### Appendix 2.18

**Advances pending settlement by Drawing and Disbursing Officers**

(Reference: Paragraph 2.7.3: Page 63)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Drawing and Disbursing Officer</th>
<th>Month of drawal</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>The Accounts Officer, Directorate of Agriculture, Thiruvananthapuram</td>
<td>December 2014</td>
<td>41.00</td>
</tr>
<tr>
<td>2.</td>
<td>The Administrative Officer, Directorate of State Archives, Thiruvananthapuram</td>
<td>March 2015</td>
<td>10.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2015</td>
<td>21.34</td>
</tr>
<tr>
<td>3.</td>
<td>Principal, University College, Thiruvananthapuram</td>
<td>October 2015</td>
<td>0.50</td>
</tr>
<tr>
<td>4.</td>
<td>Principal, Government Sanskrit College, Thiruvananthapuram</td>
<td>January 2015</td>
<td>1.75</td>
</tr>
<tr>
<td>5.</td>
<td>Joint Commissioner for Government Exams, Thiruvananthapuram</td>
<td>June 2015</td>
<td>3.00</td>
</tr>
<tr>
<td>6.</td>
<td>Accounts Officer, DPI, Thiruvananthapuram</td>
<td>September 2015</td>
<td>6.40</td>
</tr>
<tr>
<td></td>
<td></td>
<td>October 2015</td>
<td>15.90</td>
</tr>
<tr>
<td>7.</td>
<td>District Employment Officer, Thiruvananthapuram</td>
<td>February 2015</td>
<td>1.86</td>
</tr>
<tr>
<td>8.</td>
<td>Director of Fisheries, Thiruvananthapuram</td>
<td>January 2015</td>
<td>1.52</td>
</tr>
<tr>
<td>9.</td>
<td>Administrative Assistant, Directorate of Industries and Commerce, Thiruvananthapuram</td>
<td>March 2015</td>
<td>1.10</td>
</tr>
<tr>
<td>10.</td>
<td>Deputy Director of State Lotteries, Thiruvananthapuram</td>
<td>May 2015</td>
<td>350.20</td>
</tr>
<tr>
<td>11.</td>
<td>Accounts Officer, City Police Commissioner’s Office, Thiruvananthapuram</td>
<td>May 2015</td>
<td>20.00</td>
</tr>
<tr>
<td>12.</td>
<td>Administrative Assistant, Directorate of Handlooms Textiles, Thiruvananthapuram</td>
<td>March 2015</td>
<td>150.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>624.57</td>
</tr>
</tbody>
</table>
**Appendix 3.1**

Statement showing names of bodies and authorities, the accounts of which were not received as of March 2017

(Reference: Paragraph 3.2; Page 66)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of department and body/authority</th>
<th>Year for which accounts had not been received</th>
<th>Grant received (₹ in crore)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Centre for Water Resources Development and Management</td>
<td>2015-16</td>
<td>25.18</td>
</tr>
<tr>
<td>2.</td>
<td>Agency for Non-conventional Energy and Rural Technology</td>
<td>2015-16</td>
<td>18.89</td>
</tr>
<tr>
<td>3.</td>
<td>Public Sector Restructuring and Internal Audit Board</td>
<td>2015-16</td>
<td>1.60</td>
</tr>
<tr>
<td>4.</td>
<td>Kerala Khadi and Village Industries Board</td>
<td>2015-16</td>
<td>50.98</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td><strong>96.65</strong></td>
</tr>
</tbody>
</table>
### Appendix 3.2

**Statement showing performance of Autonomous Bodies**

(Reference: Paragraph 3.3; Page 66)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of body</th>
<th>Period of entrustment</th>
<th>Year up to which accounts were rendered</th>
<th>Period up to which Separate Audit Report (SAR) is issued</th>
<th>Placement of SAR in the Legislature</th>
<th>Date of submission of accounts</th>
<th>Period of delay in submission of accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>11.</td>
<td>District Legal Services Authority, Alappuzha</td>
<td>1998-99 onwards</td>
<td>2016-17</td>
<td>2015-16</td>
<td>2015-16</td>
<td>To be laid in the next session</td>
<td>11.10.2017</td>
</tr>
</tbody>
</table>
### Appendix 3.2-Concl.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of body</th>
<th>Period of entrustment</th>
<th>Year up to which accounts were rendered</th>
<th>Period up to which Separate Audit Report (SAR) is issued</th>
<th>Placement of SAR in the Legislature</th>
<th>Date of submission of accounts</th>
<th>Date of placement of SAR</th>
<th>Period of delay in submission of accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>19.</td>
<td>District Legal Services Authority, Wayanad</td>
<td>1998-99 onwards</td>
<td>2012-13</td>
<td>2012-13</td>
<td>2012-13</td>
<td>To be laid in the next session</td>
<td></td>
<td>37 months 1 day</td>
</tr>
<tr>
<td>22.</td>
<td>Permanent Lok Adalath, Thiruvananthapuram</td>
<td>1998-99 onwards</td>
<td>2015-16</td>
<td>2015-16</td>
<td>To be laid in the next session</td>
<td>01.10.2016</td>
<td></td>
<td>3 months 1 day</td>
</tr>
</tbody>
</table>

\(^{\text{37}}\) Accounts for the period from 2007-08 to 2012-13 were not submitted.
## Appendix 3.3

**Statement of finalisation of pro forma accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings**

(Reference: Paragraph 3.4; Page 67)

(₹ in crore)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the undertaking</th>
<th>Accounts finalized up to</th>
<th>Government investment as per the last accounts finalized</th>
<th>Profit/loss as per the last accounts</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>State Water Transport Department</td>
<td>2013-14</td>
<td>359.13</td>
<td>(-) 39.11</td>
</tr>
<tr>
<td>2.</td>
<td>Kerala State Insurance Department</td>
<td>2013-14</td>
<td>Nil</td>
<td>0.32</td>
</tr>
<tr>
<td>3.</td>
<td>Text Book Office(^{38})</td>
<td>--</td>
<td>21.26</td>
<td>(-) 5.61</td>
</tr>
<tr>
<td>4.</td>
<td>Rubber Plantation at Open Prison, Nettukaltheri</td>
<td>2014-15</td>
<td>…</td>
<td>(-) 0.76</td>
</tr>
</tbody>
</table>

\(^{38}\) Government decided (December 2008) to dispense with the preparation of *pro forma* accounts for the period from 1975-76 to 1986-87. Decision on preparation of *pro forma* accounts for the period from 1987-88 to 2003-04 was pending with the Government. Preparation of Accounts from 2003-04 onwards were entrusted with Institute of Public Auditors, but the same was not submitted to Accountant General (G&SSA) for certification.
### Appendix 3.4

**Department/duration-wise break-up of cases of misappropriation, defalcation, etc.**

*(Reference: Paragraph 3.5; Page 67)*

(\textit{in lakh})

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Department</th>
<th>Upto 5 years</th>
<th>5 to 10 years</th>
<th>10 to 15 years</th>
<th>15 to 20 years</th>
<th>20 to 25 years</th>
<th>25 years and above</th>
<th>Total number of cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Agriculture</td>
<td>1 1.96</td>
<td>4 27.00</td>
<td>1 9.76</td>
<td>2 0.77</td>
<td>1 5.53</td>
<td>1 0.23</td>
<td>10 45.25</td>
</tr>
<tr>
<td>2.</td>
<td>Animal Husbandry</td>
<td>1 0.35</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 0.35</td>
</tr>
<tr>
<td>3.</td>
<td>Co-operation</td>
<td>1 3.80</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 3.80</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td>Cultural Affairs - Archives</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 0.20</td>
<td>1 0.20</td>
</tr>
<tr>
<td>5.</td>
<td>Finance – National Savings</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 0.45</td>
<td>1 0.45</td>
</tr>
<tr>
<td>6.</td>
<td>Finance - Treasuries</td>
<td>2 1.99</td>
<td>4 96.45</td>
<td>4 58.33</td>
<td>1 0.07</td>
<td>3 5.32</td>
<td>14 162.16</td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Fisheries and Ports</td>
<td>1 0.53</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 0.53</td>
</tr>
<tr>
<td>8.</td>
<td>General Education</td>
<td>3 10.84</td>
<td>2 1.73</td>
<td>2 10.34</td>
<td>7 1.27</td>
<td>2 0.16</td>
<td>2 4.52</td>
<td>18 28.86</td>
</tr>
<tr>
<td>9.</td>
<td>Technical Education</td>
<td>1 -</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 0</td>
</tr>
<tr>
<td>10.</td>
<td>Health and Family Welfare – Health Services</td>
<td>2 14.79</td>
<td>3 12.21</td>
<td>2 149.03</td>
<td>3 4.71</td>
<td>1 1.64</td>
<td>11 182.38</td>
<td></td>
</tr>
<tr>
<td>11.</td>
<td>Health and Family Welfare – Medical Education</td>
<td>3 64.87</td>
<td>1 1.16</td>
<td>1 15.00</td>
<td>2 2.97</td>
<td></td>
<td>7 84.00</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Health and Family Welfare – Indian System of Medicine</td>
<td>1 9.30</td>
<td>1 1.85</td>
<td></td>
<td></td>
<td></td>
<td>2 11.15</td>
<td></td>
</tr>
<tr>
<td>13.</td>
<td>Higher Education – Collegiate Education</td>
<td>1 0.20</td>
<td>1 0.73</td>
<td>1 0.02</td>
<td></td>
<td></td>
<td>3 0.95</td>
<td></td>
</tr>
<tr>
<td>14.</td>
<td>Home Department-Police</td>
<td>1 4.57</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2 4.95</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Industries and Commerce</td>
<td>1 40.00</td>
<td></td>
<td>1 0.31</td>
<td></td>
<td></td>
<td>2 40.31</td>
<td></td>
</tr>
<tr>
<td>16.</td>
<td>Local Self Government</td>
<td>3 13.90</td>
<td>4 4.60</td>
<td>1 1.85</td>
<td></td>
<td></td>
<td>8 20.35</td>
<td></td>
</tr>
<tr>
<td>17.</td>
<td>Planning and Economic Affairs</td>
<td>1 11.80</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 11.80</td>
<td></td>
</tr>
<tr>
<td>18.</td>
<td>Public Works</td>
<td>1 1.87</td>
<td>3 5.88</td>
<td></td>
<td></td>
<td></td>
<td>4 7.75</td>
<td></td>
</tr>
<tr>
<td>19.</td>
<td>Revenue – Survey and Land records</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2 5.63</td>
<td>2 5.63</td>
<td></td>
</tr>
<tr>
<td>20.</td>
<td>Scheduled Castes and Scheduled Tribes Development</td>
<td>3 2.77</td>
<td></td>
<td>1 0.17</td>
<td>4 2.94</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>21.</td>
<td>Social Justice</td>
<td>1 5.46</td>
<td>1 8.92</td>
<td></td>
<td></td>
<td></td>
<td>2 14.38</td>
<td></td>
</tr>
<tr>
<td>22.</td>
<td>Taxes</td>
<td>1 53.33</td>
<td></td>
<td>1 13.53</td>
<td></td>
<td></td>
<td>2 66.86</td>
<td></td>
</tr>
<tr>
<td>23.</td>
<td>Motor Vehicles</td>
<td>2 8.03</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2 8.03</td>
<td></td>
</tr>
<tr>
<td>24.</td>
<td>Water Resources</td>
<td>6 139.64</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6 139.64</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>17 179.69</strong></td>
<td><strong>16 86.84</strong></td>
<td><strong>26 457.15</strong></td>
<td><strong>24 74.63</strong></td>
<td><strong>10 25.87</strong></td>
<td><strong>13 18.54</strong></td>
<td><strong>106\textsuperscript{39} 842.72</strong></td>
<td></td>
</tr>
</tbody>
</table>

\textsuperscript{39} Includes three theft cases, one each in Technical Education, Health and Family Welfare – Health Services and Local Self Government Departments and one misappropriation case in Health and Family Welfare – Medical Education Department for which amount involved was not assessed.
### Appendix 3.5

**Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation and loss of Government material**

(Reference: Paragraph 3.5; Page 67)

(₹ in lakh)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the Department</th>
<th>Theft</th>
<th>Misappropriation/Loss of Government material</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Number of cases</td>
<td>Amount</td>
<td>Number of cases</td>
</tr>
<tr>
<td>1.</td>
<td>Agriculture</td>
<td>10</td>
<td>45.25</td>
<td>10</td>
</tr>
<tr>
<td>2.</td>
<td>Animal Husbandry</td>
<td>1</td>
<td>0.35</td>
<td>1</td>
</tr>
<tr>
<td>3.</td>
<td>Co-operation</td>
<td>1</td>
<td>3.80</td>
<td>1</td>
</tr>
<tr>
<td>4.</td>
<td>Cultural Affairs - Archives</td>
<td>1</td>
<td>0.20</td>
<td>1</td>
</tr>
<tr>
<td>5.</td>
<td>Finance – National Savings</td>
<td>1</td>
<td>0.45</td>
<td>1</td>
</tr>
<tr>
<td>6.</td>
<td>Finance - Treasuries</td>
<td>14</td>
<td>162.16</td>
<td>14</td>
</tr>
<tr>
<td>7.</td>
<td>Fisheries and Ports</td>
<td>1</td>
<td>0.53</td>
<td>1</td>
</tr>
<tr>
<td>8.</td>
<td>General Education</td>
<td>9</td>
<td>1.05</td>
<td>9</td>
</tr>
<tr>
<td>9.</td>
<td>Technical Education</td>
<td>1</td>
<td>…</td>
<td>0</td>
</tr>
<tr>
<td>10.</td>
<td>Health and Family Welfare – Health Services</td>
<td>2</td>
<td>0.03</td>
<td>9</td>
</tr>
<tr>
<td>11.</td>
<td>Health and Family Welfare – Medical Education</td>
<td>7</td>
<td>84.00</td>
<td>7</td>
</tr>
<tr>
<td>12.</td>
<td>Health and Family Welfare – Indian System of Medicine</td>
<td>2</td>
<td>11.15</td>
<td>2</td>
</tr>
<tr>
<td>13.</td>
<td>Higher Education – Collegiate Education</td>
<td>2</td>
<td>0.22</td>
<td>1</td>
</tr>
<tr>
<td>14.</td>
<td>Home Department- Police</td>
<td>2</td>
<td>4.95</td>
<td>2</td>
</tr>
<tr>
<td>15.</td>
<td>Industries and Commerce</td>
<td>2</td>
<td>40.31</td>
<td>2</td>
</tr>
<tr>
<td>16.</td>
<td>Local Self Government</td>
<td>1</td>
<td>…</td>
<td>7</td>
</tr>
<tr>
<td>17.</td>
<td>Planning and Economic Affairs</td>
<td>1</td>
<td>11.80</td>
<td>1</td>
</tr>
<tr>
<td>18.</td>
<td>Public Works</td>
<td>4</td>
<td>7.75</td>
<td>4</td>
</tr>
<tr>
<td>19.</td>
<td>Revenue – Survey and Land records</td>
<td>2</td>
<td>5.63</td>
<td>2</td>
</tr>
<tr>
<td>20.</td>
<td>Scheduled Castes and Scheduled Tribes Development</td>
<td>4</td>
<td>2.94</td>
<td>4</td>
</tr>
<tr>
<td>22.</td>
<td>Taxes</td>
<td>2</td>
<td>66.86</td>
<td>2</td>
</tr>
<tr>
<td>23.</td>
<td>Motor Vehicles</td>
<td>2</td>
<td>8.03</td>
<td>2</td>
</tr>
<tr>
<td>24.</td>
<td>Water Resources</td>
<td>1</td>
<td>0.55</td>
<td>5</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>16</td>
<td><strong>1.85</strong></td>
<td>90</td>
</tr>
</tbody>
</table>
## Appendix 3.6

### Scheme-wise unutilised funds retained by District Collectors as on 31 March 2017

(Reference: Paragraph 3.6.1; Page 69)

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the scheme</th>
<th>Funds blocked up in District Collectorates (₹ in lakh)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.</td>
<td>UNDP Disaster Management programme</td>
<td>Trivandrum: 424.11&lt;sup&gt;41&lt;/sup&gt; Kollam: 1.63 Alappuzha: 0 Ernakulam: 1.90 Palakkad: 0 Kannur: 4.77 Wayanad: 0</td>
<td>432.41</td>
</tr>
<tr>
<td>3.</td>
<td>Education Loan Interest subsidy</td>
<td>Trivandrum: 0 Kollam: 0 Alappuzha: 190.22 Ernakulam: 58.21 Palakkad: 0 Kannur: 0 Wayanad: 0</td>
<td>248.43</td>
</tr>
<tr>
<td>4.</td>
<td>Elevation of Government schools to international standards</td>
<td>Trivandrum: 92.49 Kollam: 121.00 Alappuzha: 6.50 Ernakulam: 1.06 Palakkad: 60.21 Kannur: 45.48 Wayanad: 1.92</td>
<td>328.66</td>
</tr>
<tr>
<td>6.</td>
<td>Road Safety Fund</td>
<td>Trivandrum: 3.81 Kollam: 0 Alappuzha: 51.99 Ernakulam: 1.24 Palakkad: 0.01 Kannur: 3.80 Wayanad: 3.23</td>
<td>64.08</td>
</tr>
<tr>
<td>10.</td>
<td>Death Compensation</td>
<td>Trivandrum: 0 Kollam: 396.00 Alappuzha: 54.57 Ernakulam: 186.63 Palakkad: 107.84 Kannur: 0 Wayanad: 0</td>
<td>745.04</td>
</tr>
<tr>
<td>11.</td>
<td>SVEEP</td>
<td>Trivandrum: 5.12 Kollam: 2.27 Alappuzha: 0 Ernakulam: 0 Palakkad: 4.45 Kannur: 0 Wayanad: 1.55</td>
<td>13.39</td>
</tr>
<tr>
<td>12.</td>
<td>Drinking Water supply in drought affected areas</td>
<td>Trivandrum: 0 Kollam: 0 Alappuzha: 0 Ernakulam: 0 Palakkad: 0 Kannur: 94.48 Wayanad: 0</td>
<td>94.48</td>
</tr>
<tr>
<td>13.</td>
<td>Housing scheme for divorced women and widows</td>
<td>Trivandrum: 227.33 Kollam: 0 Alappuzha: 186.95 Ernakulam: 166.30 Palakkad: 15.00 Kannur: 60.50 Wayanad: 21.80</td>
<td>677.88</td>
</tr>
<tr>
<td>14.</td>
<td>General account maintained</td>
<td>Trivandrum: 0 Kollam: 0 Alappuzha: 268.26 Ernakulam: 0 Palakkad: 0 Kannur: 204.69 Wayanad: 0</td>
<td>472.95</td>
</tr>
<tr>
<td>15.</td>
<td>Voluntary relocation of people</td>
<td>Trivandrum: 0 Kollam: 0 Alappuzha: 0 Ernakulam: 0 Palakkad: 0 Kannur: 387.61 Wayanad: 0</td>
<td>387.61</td>
</tr>
<tr>
<td>16.</td>
<td>District e-Governance Society</td>
<td>Trivandrum: 0 Kollam: 0 Alappuzha: 0 Ernakulam: 0 Palakkad: 0 Kannur: 96.90 Wayanad: 0</td>
<td>96.90</td>
</tr>
</tbody>
</table>

<sup>40</sup> This includes ₹ 87.58 lakh relating to Operation Anantha, Kannur.
<sup>41</sup> Includes ₹400 lakh relating to Attukal Pongala released up to 2015-16.
### Appendix 3.6-Concl.

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Name of the scheme</th>
<th>Funds blocked up in District Collectorates (` in lakh)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Trivandrum</td>
<td>Kollam</td>
</tr>
<tr>
<td>17.</td>
<td>Multi-sector development programme</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>18.</td>
<td>Unutilised fund of Dr. TN Seema, Ex. MP</td>
<td>0</td>
<td>19.83</td>
</tr>
<tr>
<td>19.</td>
<td>Eco-restoration of wetlands</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>20.</td>
<td>Valsalyam Project</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>21.</td>
<td>Elephant Corridor at Kottiyoor</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>22.</td>
<td>Barrier free Kannur</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>23.</td>
<td>Virtual Smart Class room</td>
<td>5.00</td>
<td>5.00</td>
</tr>
<tr>
<td>24.</td>
<td>Tribal Development Programme</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>25.</td>
<td>Conversion of Government MGHSS to digital school</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>26.</td>
<td>Incentive grant for UID</td>
<td>4.28</td>
<td>0</td>
</tr>
<tr>
<td>27.</td>
<td>Suchi @ school project</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>28.</td>
<td>General Elections, 2016</td>
<td>23.34</td>
<td>2.14</td>
</tr>
<tr>
<td>29.</td>
<td>Land acquisition-Medical College Haripad</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>30.</td>
<td>Karunya Benevolent Fund</td>
<td>0</td>
<td>2.93</td>
</tr>
<tr>
<td>31.</td>
<td>Construction of THQ Hospital, Kottarakkara</td>
<td>0</td>
<td>3.96</td>
</tr>
<tr>
<td>32.</td>
<td>Attukal Pongala</td>
<td>276.06</td>
<td>0</td>
</tr>
<tr>
<td>33.</td>
<td>Titanium Welfare scheme</td>
<td>195.59</td>
<td>0</td>
</tr>
<tr>
<td>34.</td>
<td>Tsunami Housing scheme</td>
<td>76.00</td>
<td>627.33</td>
</tr>
<tr>
<td></td>
<td><strong>Total</strong></td>
<td><strong>2022.73</strong></td>
<td><strong>1331.73</strong></td>
</tr>
</tbody>
</table>
### Glossary of terms used in the Report

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

<table>
<thead>
<tr>
<th>Terms</th>
<th>Basis of calculation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gross State Domestic Product (GSDP)</td>
<td>It is defined as the total income of the State or the market value of goods and services produced using labour and all other factors of production at current prices</td>
</tr>
<tr>
<td>Buoyancy of a parameter</td>
<td>Rate of Growth of the parameter/GSDP Growth</td>
</tr>
<tr>
<td>Buoyancy of a parameter (X) with respect to another parameter (Y)</td>
<td>Rate of Growth of parameter (X)/Rate of Growth of parameter (Y)</td>
</tr>
<tr>
<td>Rate of Growth (ROG)</td>
<td>[(Current year Amount /Previous year Amount)-1] x 100</td>
</tr>
<tr>
<td>Development Expenditure</td>
<td>Social Services + Economic Services</td>
</tr>
<tr>
<td>Average interest paid by the State</td>
<td>Interest payment/[(Amount of previous year’s Fiscal Liabilities + Current year’s Fiscal Liabilities)/2] x 100</td>
</tr>
<tr>
<td>Interest received as per cent to Loans Outstanding</td>
<td>Interest Received/[(Opening balance + Closing balance of Loans and Advances)/2] x 100</td>
</tr>
<tr>
<td>Revenue Deficit</td>
<td>Revenue Receipts – Revenue Expenditure</td>
</tr>
<tr>
<td>Fiscal Deficit</td>
<td>Revenue Expenditure + Capital Expenditure + Net Loans and Advances– Revenue Receipts – Miscellaneous Capital Receipts</td>
</tr>
<tr>
<td>Primary Deficit</td>
<td>Fiscal Deficit – Interest payments</td>
</tr>
<tr>
<td>Balance from Current Revenues (BCR)</td>
<td>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.</td>
</tr>
<tr>
<td>Domar Gap</td>
<td>Nominal GSDP Growth Rate - Average interest Rate</td>
</tr>
<tr>
<td>Net availability of borrowed funds</td>
<td>Defined as the ratio of the debt redemption (principal + interest payment) to total debt receipts and indicates the extent to which the debt receipts are used in debt redemption, indicating the net availability of borrowed funds.</td>
</tr>
</tbody>
</table>