

**Appendix 1.1**  
**State Profile**  
(Reference: Page 1, Paragraphs 1.3; Page 11 and 1.7.1; Page 24)

**A. General Data**

Sl. No.	Particulars	Figures
1.	Area	38863 sq. km.
2.	Population	
	a. As per 2001 Census	3.18 crore
	b. As per 2011 Census	3.34 crore
3.	a. Density of Population ( as per 2001 Census) (All India Density = 325 persons per sq.km )	819 persons per sq. km.
	b. Density of Population ( as per 2011 Census) (All India Density = 382 persons per sq.km )	859 persons per sq. km.
4.	<sup>39</sup> Population Below Poverty Line (BPL) ( All India Average = 21.92 per cent)	7.05 per cent
5.	a. Literacy (as per 2001 Census) (All India Average = 64.8 per cent )	90.92 per cent
	b. Literacy (as per 2011 Census) (All India Average = 74.04 per cent )	93.91 per cent
6.	Infant mortality <sup>40</sup> (per 1000 live births)(All India Average =42 per 1000 live births )	12
7.	Life Expectancy at birth <sup>41</sup> (All India Average = 66.1 years)	74.2 years
8.	Gini Coefficient <sup>42</sup>	
	a. Rural ( All India = 0.29 )	0.42
	b. Urban ( All India = 0.38)	0.50
9.	Gross State Domestic Product (GSDP) 2012-2013 at current prices	₹3,63,305 crore
	Per capita GSDP CAGR (2003-04 to 2012-13)	
	Kerala	15.30 per cent
	General Category States	14.94 per cent
10.	GSDP CAGR (2003-04 to 2012-13)	
	Kerala	15.94 per cent
	General Category States	16.37 per cent
11.	Population Growth ( 2001 to 2011)	
	Kerala	4.86 per cent
	General Category States	13.22 per cent
12.	Per capita income at current prices	
	Kerala	₹90,816
	All India	₹68,491

**B. Financial Data**

		Particulars		
		2003-04 to 2011-12		2003-04 to 2012-13
CAGR		General Category States	Kerala	Kerala
		(In per cent)		
a.	of Revenue Receipts	17.48	15.20	15.77
b.	of Own Tax Revenue	17.44	15.01	15.71
c.	of Non Tax Revenue	12.64	16.07	20.11
d.	of Total Expenditure	14.15	13.96	14.56
e.	of Capital Expenditure	16.83	20.89	24.52
f.	of Revenue Expenditure on Education	16.85	13.70	14.54
g.	of Revenue Expenditure on Health	15.35	15.51	15.79
h.	of Salary and Wages	14.18	16.05	14.64
i.	of Pension	18.36	16.03	15.58

<sup>39</sup> Source of General Data: Planning Commission Poverty Estimates for 2011-12, 23<sup>rd</sup> July 2013 press release.

<sup>40</sup> Infant mortality rate (SRS Bulletin September 2013).

<sup>41</sup> Economic Survey 2012-13 (Office of the Registrar General of India, Ministry of Home Affairs)

<sup>42</sup> Gini Coefficient ( Unofficial estimates of Planning Commission, 2009-10 URP; 66<sup>th</sup> Round)

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

**Appendix 1.2**  
**Part A : Structure and form of Government Accounts**  
**(Reference: Paragraph 1.1; Page 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 the form of commonly understood summarised form while the details are presented in volume 2.

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

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

	2008-09	2009-10	2010-11	2011-12	2012-13
GSDP <sup>43</sup> (₹ in crore)	2,02,783	2,31,999	2,69,474	3,15,206	3,63,305
Growth rate of GSDP	15.78	14.41	16.15	16.97	15.26

Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2010-11 are provisional and that for 2011-12 are Quick Estimates. The figures for 2012-13 are adopted from the budget documents for 2013-14.

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

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

<sup>43</sup> Base year 2004-05

### **Appendix 1.3**

#### **Part B : The Kerala Fiscal Responsibility Act**

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

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

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

Outcome indicators given in the Medium Term Fiscal Plan for 2012-13 to 2014-15 are given in the following table.

**Outcome indicators set out in the Medium Term Fiscal Plan for the years  
2012-13 to 2014-15**

*(₹ in crore)*

Sl. No.	Item	2009-10 Accounts	2010-11 Accounts	2011-12 Revised Estimates	2012-13 Budget Estimates	Forward estimates	
						2013-14	2014-15
<b>1.</b>	<b>Revenue Receipts</b>	<b>26109</b>	<b>30991</b>	<b>39588</b>	<b>48141</b>	<b>56061</b>	<b>65296</b>
1 (a)	State's Own Tax Revenue	17625	21722	26446	32122	37744	44349
1 (b)	Non Tax Revenue	1852	1931	2751	3495	3915	4385
1 (c)	Resources from Centre	6632	7338	10391	12524	14403	16563
<b>2.</b>	<b>Revenue Expenditure</b>	<b>31132</b>	<b>34665</b>	<b>45060</b>	<b>51605</b>	<b>57864</b>	<b>65204</b>
2 (a)	Non-interest Revenue Expenditure	25840	28975	38701	44371	49664	55908
2 (b)	Interest	5292	5690	6358	7234	8200	9296
2 (c)	Salaries	9799	11032	15763	16724	18152	20028
2 (d)	Pensions	4706	5767	7731	8178	9159	10259
2 (e)	Non - SPI Revenue Expenditure	11335	12176	15207	19469	22352	25622
2 (e) (i)	Subsidies	441	624	851	769	845	930
2 (e) (ii)	Power Subsidy	0	0	0	0	0	0
2 (e) (iii)	Maintenance and repair	734	734	791	748	860	989
2 (e) (iv)	Devolution to LSGs	2083	2971	3953	4845	6228	7843
2 (e) (v)	Administrative Expenditure	1154	1315	1553	2119	2331	2564
2 (e) (vi)	Other Revenue Expenditure	6924	6533	8059	10988	12087	13296
<b>3.</b>	<b>Revenue Surplus/Deficit</b>	<b>-5023</b>	<b>-3674</b>	<b>-5472</b>	<b>-3464</b>	<b>-1803</b>	<b>92</b>
<b>4.</b>	<b>Effective Revenue Surplus/Deficit</b>	<b>-2972.13</b>	<b>-1325.65</b>	<b>-2726.58</b>	<b>-189.51</b>	<b>NA</b>	<b>NA</b>
<b>5.</b>	<b>Capital Expenditure</b>	<b>2936</b>	<b>4126</b>	<b>5924</b>	<b>7371</b>	<b>11757</b>	<b>15612</b>
5 (a)	Capital outlay	2059	3364	4949	6555	10859	14625
5 (b)	Loan disbursements (Net)	877	762	974	816	898	987
5 (c)	Non Debt Capital Receipts	87	69	95	108	119	130
<b>6.</b>	<b>Fiscal Deficit/Surplus</b>	<b>-7872</b>	<b>-7731</b>	<b>-11300</b>	<b>-10727</b>	<b>-13441</b>	<b>-15390</b>
<b>7.</b>	<b>Primary Fiscal Deficit/Surplus</b>	<b>-2579</b>	<b>-2041</b>	<b>-4942</b>	<b>-3493</b>	<b>-5241</b>	<b>-6094</b>
8.	End of the period Debt	67120	67120	74821	95232	107900	122315
9.	Debt Service	5569	5965	6368	7234	8200	9296
10.	Salary + Pension + Interest	19797	22489	29852	32136	35512	39582
11.	Explicit Power subsidy	0	0	0	0	0	0
12.	Debt Stock	70969	78673	89284	101179	114620	130010
13.	Government Guarantees	7496	7426	NA	NA	NA	NA
14.	Interest/ Revenue ( <i>per cent</i> )	20.27	18.36	16.06	15.03	14.63	14.24
15.	Debt/ Revenue ( <i>per cent</i> )	271.81	253.86	225.53	210.17	204.46	199.11
16.	(Salary + Pension + Interest)/ Revenue ( <i>per cent</i> )	75.82	72.57	75.41	66.75	63.35	60.62
17.	(Salary + Pension + Interest)/ GSDP ( <i>per cent</i> )	8.52	8.12	9.14	8.21	7.93	7.72
18.	(Salary + Pension)/ GSDP ( <i>per cent</i> )	6.24	6.06	7.19	6.36	6.10	5.90
19.	Revenue Deficit/ Revenue Receipt ( <i>per cent</i> )	19.24	11.86	13.82	7.19	3.22	-0.14
<b>20.</b>	<b>RD/GSDP (<i>per cent</i>)</b>	<b>2.16</b>	<b>1.33</b>	<b>1.67</b>	<b>0.89</b>	<b>0.40</b>	<b>-0.02</b>
<b>21.</b>	<b>FD/GSDP (<i>per cent</i>)</b>	<b>3.39</b>	<b>2.79</b>	<b>3.46</b>	<b>2.74</b>	<b>3.00</b>	<b>3.00</b>
22.	Effective RD as percentage of GSDP	1.28	0.48	0.83	0.05	NA	NA
23.	Debt stock / GSDP ( <i>per cent</i> )	30.54	28.40	27.33	25.86	25.58	25.34
24.	GSDP	232381	276997	326693	391293	448030	512995
25.	Nominal GSDP Growth Rate ( <i>per cent</i> )	14.60	19.20	17.94	19.77	14.50	14.50
26.	Average Interest rate ( <i>per cent</i> )	7.89	7.60	7.57	7.60	7.60	7.60
27.	Domar Gap	6.71	11.59	10.37	12.18	6.90	6.90

Appendix 1.4

Part A : Abstract of receipts and disbursements for the year 2012-13  
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts				Disbursements					
2011-12			2012-13	2011-12		Non-Plan	Plan	Total	2012-13
	<b>Section – A: Revenue</b>								
<b>38010.36</b>	<b>I. Revenue Receipts</b>		<b>44137.30</b>	<b>46044.62</b>	<b>I. Revenue Expenditure</b>	<b>46639.41</b>	<b>6849.33</b>	<b>53488.74</b>	<b>53488.74</b>
25718.60	Own Tax Revenue	30076.61		<b>20300.02</b>	General Services	<b>22718.03</b>	<b>68.58</b>	<b>22786.61</b>	
2592.18	Non-Tax Revenue	4198.51		<b>16223.86</b>	Social Services	<b>14565.47</b>	<b>4312.02</b>	<b>18877.49</b>	
5990.36	State's share of Union Taxes and Duties	6840.65		9424.74	Education, Sports, Art and Culture	9567.66	964.36	10532.02	
1433.38	Non-Plan Grants	657.46		2779.99	Health and Family Welfare	2437.48	675.34	3112.82	
904.34	Grants for State Plan Schemes	1163.46		762.55	Water Supply, Sanitation, Housing and Urban Development	358.60	589.54	948.14	
1371.50	Grants for Central Plan and Centrally Sponsored Plan Schemes	1200.61		60.94	Information and Broadcasting	43.36	21.41	64.77	
				1058.92	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	251.32	966.59	1217.91	
				426.59	Labour and Labour Welfare	255.62	406.90	662.52	
				1653.78	Social Welfare and Nutrition	1593.71	687.88	2281.59	
				56.35	Others	57.72	..	57.72	
				<b>6131.66</b>	<b>Economic Services</b>	<b>5339.69</b>	<b>2468.73</b>	<b>7808.42</b>	
				3098.89	Agriculture and allied activities	2514.62	1272.53	3787.15	
				414.36	Rural Development	255.58	285.10	540.68	
				33.97	Special Areas Programmes	-0.08	94.41	94.33	
				362.17	Irrigation and Flood control	453.17	29.52	482.69	
				98.13	Energy	130.02	21.78	151.80	
				315.86	Industry and Minerals	132.87	240.25	373.12	
				1330.67	Transport	1619.97	216.78	1836.75	
				83.54	Science, Technology and Environment	46.44	71.61	118.05	
				394.07	General Economic Services	187.10	236.75	423.85	
				3389.08	<b>Grants-in-aid and Contributions</b>	<b>4016.22</b>	<b>..</b>	<b>4016.22</b>	
<b>8034.26</b>	<b>II. Revenue Deficit carried over to Section B</b>		<b>9351.44</b>		<b>Revenue Surplus carried over to Section B</b>				
<b>46044.62</b>	<b>Total - Section A</b>		<b>53488.74</b>	<b>46044.62</b>	<b>Total - Section A</b>	<b>46639.41</b>	<b>6849.33</b>	<b>53488.74</b>	<b>53488.74</b>

## Appendix 1.4 Part A – Contd.

(₹ in crore)

Receipts				Disbursements					
2011-12			2012-13	2011-12		Non-Plan	Plan	Total	2012-13
	<b>Section B: Others</b>								
5059.73	Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		3793.46	0.00	III. Opening Overdraft from Reserve Bank of India			Nil	0
16.05	IV. Miscellaneous Capital Receipts		14.81	3852.92	IV. Capital Outlay	1137.63	3465.66	4603.29	4603.29
				162.34	General Services	66.02	80.89	146.91	
				594.88	Social Services	0.50	561.39	561.89	
				79.52	Education, Sports, Art and Culture		138.21	138.21	
				117.65	Health and Family Welfare		130.65	130.65	
				197.62	Water Supply, Sanitation, Housing and Urban Development		114.79	114.79	
				0.92	Information and publicity	..	..	..	
				49.09	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		30.50	30.50	
				1.34	Social Welfare and Nutrition	0.50	2.11	2.61	
				148.74	Other Social Services		145.13	145.13	
				3095.70	<b>Economic Services</b>	<b>1071.11</b>	<b>2823.38</b>	<b>3894.49</b>	
				329.82	Agriculture and allied activities	65.60	152.15	217.75	
				29.05	Other rural development programmes		10.50	10.50	
				247.19	Irrigation and Flood Control	58.75	281.85	340.60	
				0.05	Power projects			0.00	
				314.47	Industry and Minerals	0.04	273.90	273.94	
				2052.23	Transport	912.60	2073.76	2986.36	
				0.19	Science, Technology and Environment		0.20	0.20	
				122.70	General Economic Services	34.12	31.02	65.14	

Appendix 1.4 Part A – Concl'd.

(₹ in crore)

Receipts				Disbursements			
2011-12			2012-13	2011-12			2012-13
54.90	V. Recoveries of Loans and Advances		73.61 <sup>44</sup>	998.54	V. Loans and Advances Disbursed		1136.15
--	From Power Projects			0.00	For Power Projects		
23.98	From Government Servants	40.34		144.52	To Government Servants	151.06	
30.92	From Others	33.27		854.02	To Others	985.09	
	VI. Revenue Surplus brought down			8034.26	VI. Revenue Deficit brought down		9351.44
9798.96	VII. Public Debt Receipts		13261.19	2893.06	VII. Repayment of Public Debt		2804.08
9391.81	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	12708.89		2522.52	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	2477.88	
Nil	Net transactions under Ways and Means Advances excluding overdraft			Nil	Net transactions under Ways and Means advances excluding overdraft		
407.15	Loans and Advances from Central Government	552.30		370.54	Repayment of Loans and Advances to Central Government	326.20	
	VIII. Appropriation from the Consolidated Fund				VIII. Appropriation to Contingency Fund		
33.92	IX. Amount transferred to Contingency Fund		20.80	20.80	IX. Expenditure from Contingency Fund		
95829.74	X. Public Account Receipts		105879.64	91200.26	X. Public Account Disbursements		100455.82
22981.93	Small Savings, Provident Funds, etc.	23820.83		19142.88	Small Savings, Provident Funds, etc.	20135.29	
284.59	Reserve Funds	382.37		137.66	Reserve Funds	527.95	
6370.75	Deposits and Advances	7839.67		6422.22	Deposits and Advances	6698.74	
56922.33	Suspense and Miscellaneous	64132.05		56069.96	Suspense and Miscellaneous	63419.61	
9270.14	Remittances	9704.72		9427.54	Remittances	9674.23	
	XI. Closing Overdraft from Reserve Bank of India			3793.46	XI. Cash Balance at end		4692.73
				19.83	Cash in Treasuries	9.29	
				-12.11	Local Remittances	0.62	
				-536.95	Deposits with Reserve Bank	76.23	
				4.34	Departmental cash balance including Permanent Advance	2.69	
				2709.85	Cash Balance Investment	3201.71	
				1608.50	Investment from earmarked funds	1402.19	
110793.30	<b>Total – Section B</b>		123043.51	110793.30	<b>Total – Section B</b>		123043.51

<sup>44</sup> including ₹ 0.14 crore written off

**Appendix 1.4**  
**Part B : Summarised financial position of the Government of Kerala**  
**as on 31 March 2013**  
**(Reference: Paragraphs 1.1.1; Page 2 and 1.10.1; Page 40)**

(₹ in crore)

As on 31 March 2012	Liabilities		As on 31 March 2013
55397.39	<b>Internal Debt</b>		65628.40
38239.27	Market Loans bearing interest	48809.86	
0.10	Market Loans not bearing interest	0.05	
3053.41	Loans from Life Insurance Corporation of India	2777.13	
318.39	Loans from General Insurance Corporation of India	296.30	
1626.35	Loans from National Bank for Agriculture and Rural Development	1807.12	
229.34	Loans from National Co-operative Development Corporation	108.98	
640.08	Loans from other institutions	506.19	
11290.45	Special securities issued to National Small Savings Fund of the Central Government	11322.77	
6395.69	<b>Loans and Advances from Central Government</b>		6621.79
1.16	Pre 1984-85 Loans	1.16	
28.31	Non-Plan Loans	26.16	
6366.22	Loans for State Plan Schemes	6594.47	
(*)	Loans for Central Plan Schemes		
-	Loans for Centrally Sponsored Plan Schemes		
79.20	<b>Contingency Fund(Net)</b>		100.00
27625.11	<b>Small Savings, Provident Funds, etc.</b>		31310.65
3374.02	<b>Deposits</b>		4514.95
1948.72	<b>Reserve Funds</b>		1803.14
1720.93	<b>Suspense and Miscellaneous</b>		2093.53
96541.06	<b>Total</b>		112072.46

(\*) ₹ 7,000 only.

Appendix 1.4 – Part B Concl'd.

(₹ in crore)

As on 31 March 2012	Assets		As on 31 March 2013
<b>24877.64<sup>45</sup></b>	<b>Gross Capital Outlay on Fixed Assets -</b>		<b>29466.18</b>
4385.08	Investments in shares of Companies, Corporations, etc.	4947.69	
20492.56	Other Capital Outlay	24518.49	
<b>9394.39<sup>45</sup></b>	<b>Loans and Advances -</b>		<b>10456.93</b>
2661.64	Loans for Power Projects	2661.64	
6496.23	Other Development Loans	7445.74	
236.52	Loans to Government servants and Miscellaneous loans	349.55	
<b>0.32</b>	<b>Advances</b>		<b>0.32</b>
<b>464.40</b>	<b>Remittance Balances</b>		<b>433.91</b>
<b>74.62</b>	<b>Adjustment on account of retirement/disinvestment</b>		<b>89.37<sup>46</sup></b>
<b>3793.46</b>	<b>Cash -</b>		<b>4692.73</b>
7.72	Cash in Treasuries and Local Remittances	9.91	
-536.95	Deposits with Reserve Bank	76.23	
3.95	Departmental Cash Balance	2.36	
0.39	Permanent Advances	0.33	
2709.85	Cash Balance Investments	3201.71	
1608.50	Reserve Fund Investments	1402.19	
<b>57936.23</b>	<b>Deficit on Government Account -</b>		<b>66933.02</b>
49918.02	Accumulated deficit at the beginning of the year	57936.23	
8034.26	<b>Add: (i) Revenue Deficit of the current year</b>	9351.44	
(*)	(ii) Miscellaneous Government account	-339.84	
16.05	<b>Less: Miscellaneous Capital Receipts</b>	14.81	
<b>96541.06</b>	<b>Total</b>		<b>112072.46</b>

(\*) ₹ 8,213

**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 ₹0.41 crore (net credit) between the figures reflected in the accounts (₹76.23 crore) and that communicated by the Reserve Bank of India (₹75.82 crore). Out of the difference an amount of ₹0.03 crore (net credit) has been cleared in 2013-14. The balance difference (₹0.38 crore) is under investigation.

<sup>45</sup> Balances as on 31 March 2012 differ from those shown in the previous year's account due to *pro forma* adjustments of ₹10.07 crore due to conversion of loans in to share capital which were explained in foot notes (b) and (c) of Statement no. 1 of Finance Accounts 2012-13.

<sup>46</sup> Represents the adjustments consequent on reducing the capital outlay due to retirement of capital vide foot note (l) of Statement no.17 of Finance Accounts 2012-13.

**Appendix 1.5**  
**Time series data on the State Government finances**  
**(Reference: Paragraphs 1.3; Page 9 and Paragraph 1.10.2; Page 40)**

(₹ in crore)

Particulars		2008-09	2009-10	2010-11	2011-12	2012-13
<b>Part A: Receipts</b>						
<b>1.</b>	<b>Revenue Receipts</b>	<b>24512</b>	<b>26109</b>	<b>30991</b>	<b>38010</b>	<b>44137</b>
<b>(i)</b>	<b>Tax Revenue</b>	<b>15990</b> (65)	<b>17625</b> (67)	<b>21722</b> (70)	<b>25719</b> (67)	<b>30077</b> (68)
	Taxes on Agricultural Income	12 <sup>47</sup>	28 <sup>47</sup>	47 <sup>47</sup>	43 <sup>47</sup>	19 <sup>47</sup>
	Taxes on Sales, Trade, etc.	11377 (71)	12771 (72)	15833 (73)	18939 (74)	22511 (75)
	State Excise	1398 (9)	1515 (9)	1700 (08)	1883 (8)	2314 (8)
	Taxes on Vehicles	937 (6)	1131 (6)	1331 (06)	1587 (6)	1925 (6)
	Stamps and Registration fees	2003 (13)	1896 (11)	2552 (12)	2987 (12)	2938 (10)
	Land Revenue	48 <sup>47</sup>	54 <sup>47</sup>	56 <sup>47</sup>	61 <sup>47</sup>	122 <sup>47</sup>
	Other Taxes	215 (01)	230 (01)	203 (01)	219 (1)	248 (1)
<b>(ii)</b>	<b>Non Tax Revenue</b>	<b>1559</b> (6)	<b>1852</b> (7)	<b>1931</b> (6)	<b>2592</b> (7)	<b>4198</b> (10)
<b>(iii)</b>	<b>State's share in Union taxes and duties</b>	<b>4276</b> (18)	<b>4399</b> (17)	<b>5142</b> (17)	<b>5990</b> (16)	<b>6841</b> (15)
<b>(iv)</b>	<b>Grants in aid from Government of India</b>	<b>2687</b> (11)	<b>2233</b> (9)	<b>2196</b> (7)	<b>3709</b> (10)	<b>3021</b> (7)
<b>2.</b>	<b>Miscellaneous Capital Receipts</b>	<b>9</b>	<b>49</b>	<b>25</b>	<b>16</b>	<b>15</b>
<b>3.</b>	<b>Recovery of Loans and Advances</b>	<b>36</b>	<b>38</b>	<b>44</b>	<b>55</b>	<b>74</b>
<b>4.</b>	<b>Total revenue and Non debt capital receipts (1+2+3)</b>	<b>24557</b>	<b>26196</b>	<b>31060</b>	<b>38081</b>	<b>44226</b>
<b>5.</b>	<b>Public Debt Receipts</b>	<b>6921</b>	<b>6616</b>	<b>7189</b>	<b>9799</b>	<b>13261</b>
	Internal Debt (excluding Ways & Means Advances and Overdraft)	6153	6053	6828	9392 (96)	12709 (96)
	Net transactions under Ways and Means Advances excluding Overdraft	...	...	...	...	...
	Loans and advances from Government of India	768	563	361	407 (4)	552 (4)
<b>6.</b>	<b>Total receipts in the Consolidated Fund (4+5)</b>	<b>31478</b>	<b>32812</b>	<b>38249</b>	<b>47880</b>	<b>57487</b>
<b>7.</b>	<b>Contingency Fund Receipts</b>	<b>80</b>	<b>6</b>	<b>26</b>	<b>34</b>	<b>21</b>
<b>8.</b>	<b>Public Account receipts</b>	<b>56285</b>	<b>61314</b>	<b>73754</b>	<b>95830</b>	<b>105880</b>
<b>9.</b>	<b>Total receipts of State (6+7+8)</b>	<b>87843</b>	<b>94132</b>	<b>112029</b>	<b>143744</b>	<b>163388</b>
<b>Part B: Expenditure/Disbursement</b>						
<b>10.</b>	<b>Revenue Expenditure</b>	<b>28224</b> (91)	<b>31132</b> (91)	<b>34665</b> (89)	<b>46045</b> (90)	<b>53489</b> (90)
	Plan	3212 (11)	4179 (13)	4196 (12)	5327 (12)	6849 (13)
	Non-Plan	25012 (89)	26953 (87)	30469 (88)	40718 (88)	46640 (87)
	General Services (incl. Interest payment)	12667 (45)	13935 (45)	15418 (44)	20300 (44)	22787 (43)
	Social Services	9363 (33)	10467 (34)	12111 (35)	16224 (35)	18878 (35)
	Economic Services	3929 (14)	4241 (14)	4358 (13)	6132 (13)	7808 (15)
	Grants-in-aid and Contributions	2265 (8)	2489 (8)	2778 (8)	3389 (8)	4016 (7)
<b>11.</b>	<b>Capital Expenditure</b>	<b>1696</b> (5)	<b>2059</b> (6)	<b>3364</b> (9)	<b>3853</b> (8)	<b>4603</b> (8)
	Plan	1671 (99)	1902 (92)	2766 (82)	3398 (88)	3466 (75)
	Non-Plan	25 (1)	157 (8)	598 (18)	455 (12)	1137 (25)
	General Services	53 (3)	67 (3)	119 (4)	162 (4)	147 (3)
	Social Services	291 (17)	363 (18)	479 (14)	595 (16)	562 (12)
	Economic Services	1352 (80)	1629 (79)	2766 (82)	3096 (80)	3894 (85)
<b>12.</b>	<b>Disbursement of Loans and Advances</b>	<b>984</b> (3)	<b>877</b> (3)	<b>762</b> (2)	<b>998</b> (2)	<b>1136</b> (2)
<b>13.</b>	<b>Total (10+11+12)</b>	<b>30904</b>	<b>34068</b>	<b>38791</b>	<b>50896</b>	<b>59228</b>

<sup>47</sup> Insignificant

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Part B: Expenditure/Disbursement</b>					
<b>14. Repayment of Public Debt</b>	<b>1650</b>	<b>1765</b>	<b>1975</b>	<b>2893</b>	<b>2804</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1358	1499	1667	2522	2478
Net transactions under Ways and Means Advances excluding Overdrafts	...	...	...	...	...
Loans and Advances from Government of India	292	266	308	371	326
<b>15. Appropriation to Contingency Fund</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>32554</b>	<b>35833</b>	<b>40766</b>	<b>53789</b>	<b>62032</b>
<b>17. Contingency Fund disbursements</b>	<b>6</b>	<b>26</b>	<b>34</b>	<b>21</b>	<b>...</b>
<b>18. Public Account disbursements</b>	<b>53628</b>	<b>57272</b>	<b>70558</b>	<b>91200</b>	<b>100456</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>86188</b>	<b>93131</b>	<b>111358</b>	<b>145010</b>	<b>162488</b>
<b>Part C: Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>3712</b>	<b>5023</b>	<b>3674</b>	<b>8035</b>	<b>9352</b>
<b>21. Fiscal Deficit (4-13)</b>	<b>6347</b>	<b>7872</b>	<b>7731</b>	<b>12815</b>	<b>15002</b>
<b>22. Primary Deficit (21+23)</b>	<b>1687</b>	<b>2580</b>	<b>2041</b>	<b>6521</b>	<b>7797</b>
<b>Part D: Other data</b>					
23. Interest Payments (included in revenue expenditure)	4660	5292	5690	6294	7205
24. Financial Assistance to local bodies, etc.	7591	8616	9798	12099	13716
25. Ways & Means Advances/Overdrafts availed (days)	90	18	Nil	Nil	Nil
Ways and Means Advances availed (days)	90	18	Nil	Nil	Nil
Overdraft availed (days)	Nil	Nil	Nil	Nil	Nil
26. Interest on WMA/Overdraft	5	0.54	Nil	Nil	Nil
27. Gross State Domestic Product (GSDP) at current prices <sup>48</sup>	202783	231999	269474	315206	363305
28. Outstanding Fiscal Liabilities (year-end)	66097	74223	82420	93132	108477
29. Outstanding guarantees (year-end)	7603	7495	7426	8277	9099
30. Maximum amount guaranteed (during the year)	11386	10226	12625	11332	11482
31. Number of incomplete projects/works	121	187	241	263	215
32. Capital blocked in incomplete projects/works <sup>49</sup>	1643	973	1117	484	539

<sup>48</sup> GSDP figures communicated by Director of Economics and Statistics Department of Government of Kerala. The figures for 2010-11 are provisional and that for 2011-12 are Quick Estimates. The figures for 2012-13 are adopted from the Budget documents 2013-14.

<sup>49</sup> Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

(*₹ in crore*)

		2008-09	2009-10	2010-11	2011-12	2012-13
<b>Part E: Fiscal Health Indicators</b>						
<b>I</b>	<b>Resource Mobilisation</b>					
	Own Tax revenue/GSDP	7.9	7.6	8.1	8.2	8.3
	Own non-tax revenue/GSDP	0.8	0.8	0.7	0.8	1.2
	Central Transfers/GSDP	3.4	2.9	2.7	3.1	2.7
<b>II</b>	<b>Expenditure Management</b>					
	Total Expenditure/GSDP	15.2	14.7	14.4	16.1	16.3
	Total Expenditure/Revenue Receipts	126.1	130.5	125.2	133.9	134.2
	Revenue Expenditure/Total Expenditure	91.3	91.4	89.4	90.5	90.3
	Revenue Expenditure on Social Services/Total Expenditure	30.3	30.7	31.2	31.9	31.9
	Revenue Expenditure on Economic Services/Total Expenditure	12.7	12.4	11.2	12.0	13.2
	Capital Expenditure/Total Expenditure	5.5	6.0	8.7	7.6	7.8
	Capital Expenditure on Social and Economic Services/Total Expenditure.	5.3	5.8	8.4	7.3	7.5
<b>III</b>	<b>Management of Fiscal Imbalances</b>					
	Revenue deficit/GSDP	(-) 1.8	(-) 2.2	(-) 1.4	(-)2.5	-2.6
	Fiscal deficit/GSDP	(-) 3.1	(-) 3.4	(-) 2.9	(-)4.1	-4.1
	Primary Deficit /GSDP	(-) 0.8	(-) 1.1	(-) 0.8	(-)2.1	(-)2.1
	Revenue Deficit/Fiscal Deficit	58.5	63.8	47.5	62.7	62.3
<b>IV</b>	<b>Management of Fiscal Liabilities</b>					
	Fiscal Liabilities/GSDP	32.6	32.0	30.6	29.5	29.9
	Fiscal Liabilities/RR	269.7	284.3	265.9	245.0	245.8
	Primary deficit vis-à-vis quantum spread	3136	1981	4565	1556	(-)160
	Debt Redemption (Principal +Interest)/ Total Debt Receipts (in <i>per cent</i> )	86.8	88.8	91.9	88.8	82.3
<b>V</b>	<b>Other Fiscal Health Indicators</b>					
	Return on Investment	1.1	0.8	2.0	1.6	1.1
	Balance from Current Revenue	(-) 2254	(-) 2155	(-) 910	(-)4974	(-)4867
	Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

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

**Appendix 1.6**  
**Gross collection in respect of major taxes and duties *vis-à-vis* budget estimates and the expenditure incurred on their collection**  
**(Reference: Paragraph 1.3.4; Page 14)**

(₹ in crore)

Sl. No.	Head of revenue	Year	Budget Estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage of expenditure to gross collection
1.	Tax on sales, trade etc.	2008-09	10616.39	11377.13	102.59	0.90	0.88
		2009-10	12733.94	12770.89	126.01	0.99	0.96
		2010-11	15125.69	15833.11	115.61	0.73	0.75
		2011-12	19427.90	18938.83	166.55	0.88	0.83
		2012-13	23450.52	22511.09	162.05	0.72	Not available
2.	Stamps (non-judicial) and registration fees	2008-09	2320.46	1931.75	82.97	4.30	2.77
		2009-10	2630.30	1812.89	100.70	5.55	2.47
		2010-11	2095.43	2477.19	101.56	4.10	1.60
		2011-12	3148.42	2906.90	144.85	4.98	1.89
		2012-13	3775.71	2862.06	128.73	4.50	Not available
3.	State excise	2008-09	1299.85	1397.64	72.84	5.21	3.66
		2009-10	1440.52	1514.81	83.31	5.50	3.64
		2010-11	1836.21	1699.54	92.51	5.44	3.05
		2011-12	2059.05	1883.18	144.69	7.68	2.98
		2012-13	2550.65	2313.95	146.81	6.34	Not available
4.	Taxes on vehicles	2008-09	1008.64	937.45	30.05	3.21	2.93
		2009-10	958.63	1131.10	33.96	3.00	3.07
		2010-11	1301.88	1331.37	35.55	2.67	3.71
		2011-12	1410.73	1587.13	53.26	3.36	2.96
		2012-13	1694.49	1924.62	58.30	3.03	Not available

## Appendix 1.7

**Details of Thirteenth Finance Commission award and release  
during 2010-11 to 2012-13  
(Reference: Paragraph 1.4.2; Page 15)**

(₹ in crore)

Sl.No	Name of the Sector	Award Amount by FC	Amount Released by GOI	Shortfall in Release
<b>I</b>	<b>Elementary Education.</b>	<b>80.00</b>	<b>80.00</b>	<b>Nil</b>
<b>II</b>	<b>Environmental related grants</b>			
1.	Forest	67.76	59.29	8.47
2.	Water Sector Management	88.00	44.00	44.00
	<b>Total</b>	<b>155.76</b>	<b>103.29</b>	<b>52.47</b>
<b>III</b>	<b>Improving Outcomes</b>			
1.	Improving justice delivery	84.03	42.02	42.01
2.	Incentive Grant for UID	29.76	4.96	24.80
3.	Incentive grant for reduction of IMR	14.84	14.84	Nil
4.	District Innovation Fund	7.00	7.00	Nil
5.	Improving Statistical Systems at Districts and State Level	8.40	2.80	5.60
6.	Database for employees and pensioners	2.50	2.50	Nil
	<b>Total</b>	<b>146.53</b>	<b>74.12</b>	<b>72.41</b>
<b>IV</b>	<b>Maintenance of Roads &amp; Bridges</b>	<b>452.00</b>	<b>220.00</b>	<b>232.00</b>
<b>V</b>	<b>State Disaster Response Fund</b>			
1.	Centre Share	309.91	309.91	Nil
2.	Grant for Capacity Building	12.00	8.00	4.00
	<b>Total</b>	<b>321.91</b>	<b>317.91</b>	<b>4.00</b>
<b>VI</b>	<b>Local Bodies Grant</b>			
1.	Basic grant	875.90	730.35	145.55
2.	Performance grant	330.60	293.41	37.19
	<b>Total</b>	<b>1206.50</b>	<b>1023.76</b>	<b>182.74</b>
<b>VII</b>	<b>State Specific Grants</b>	<b>750.00</b>	<b>403.07</b>	<b>346.93</b>
	<b>Grand Total</b>	<b>3112.70</b>	<b>2222.15</b>	<b>890.55</b>

**Appendix 2.1**  
**Details showing savings in Grants/Appropriation during the year**  
**(Reference: Paragraph 2.2: Page 64)**

(₹ in crore)

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings	
<b>Revenue - Voted</b>					
1.	II	Heads of States, Ministers and Headquarters Staff	375.44	299.50	75.94
2.	III	Administration of Justice	368.35	336.67	31.68
3.	IV	Elections	32.64	32.47	0.17
4.	VI	Land Revenue	353.37	326.12	27.25
5.	VII	Stamps and Registration	137.17	130.64	6.53
6.	VIII	Excise	153.96	146.88	7.08
7.	XI	District Administration and Miscellaneous	357.01	344.62	12.39
8.	XIV	Stationery and Printing and Other Administrative Services	321.49	291.13	30.36
9.	XV	Public Works	2249.24	2146.55	102.69
10.	XVIII	Medical and Public Health	2889.92	2800.85	89.07
11.	XIX	Family Welfare	398.55	323.75	74.80
12.	XX	Water Supply and Sanitation	665.25	531.02	134.23
13.	XXI	Housing	107.36	100.24	7.12
14.	XXII	Urban Development	1048.97	318.29	730.68
15.	XXIII	Information and Publicity	74.98	64.85	10.13
16.	XXIV	Labour, Labour Welfare and Welfare of Non-Residents	741.42	665.86	75.56
17.	XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1385.51	1225.71	159.80
18.	XXVI	Relief on Account of Natural Calamities	556.99	421.42	135.57
19.	XXVII	Co-operation	244.86	226.02	18.84
20.	XXVIII	Miscellaneous Economic Services	103.93	95.71	8.22
21.	XXIX	Agriculture	1983.45	1857.09	126.36
22.	XXX	Food	940.69	939.48	1.21
23.	XXXII	Dairy	142.01	135.59	6.42
24.	XXXIII	Fisheries	235.11	230.56	4.55
25.	XXXIV	Forest	376.32	359.40	16.92
26.	XXXV	Panchayat	274.85	229.88	44.97
27.	XXXVI	Rural Development	409.37	368.88	40.49
28.	XXXVII	Industries	426.95	393.87	33.08

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
29.	XXXVIII Irrigation	332.37	330.76	1.61
30.	XXXIX Power	175.50	151.82	23.68
31.	XL Ports	37.43	31.10	6.33
32.	XLI Transport	190.33	144.85	45.48
33.	XLIII Compensation and Assignments	4163.98	4026.28	137.70
34.	XLVI Social Security and Welfare	2167.46	2061.27	106.19
<b>Total</b>		<b>24422.23</b>	<b>22089.13</b>	<b>2333.10</b>
<b>Revenue - Charged</b>				
1.	II Heads of States, Ministers and Headquarters Staff	96.96	89.57	7.39
2.	III Administration of Justice	97.53	73.72	23.81
3.	V Agricultural Income Tax and Sales Tax	0.04	(*)	0.04
4.	VI Land Revenue	0.02	0.01	0.01
5.	VIII Excise	0.10	0.00	0.10
6.	IX Taxes on Vehicles	0.10	0.10	(*)
7.	Debt Charges	7257.33	7212.82	44.51
8.	XI District Administration and Miscellaneous	1.05	1.02	0.03
9.	XII Police	0.09	0.08	0.01
10.	XIV Stationery and Printing and Other Administrative Services	(*)	0.00	(*)
11.	XV Public Works	1.79	1.64	0.15
12.	XVI Pensions and Miscellaneous	18.62	16.16	2.46
13.	XVII Education, Sports, Art and Culture	0.10	0.00	0.10
14.	XVIII Medical and Public Health	0.13	0.07	0.06
15.	XXI Housing	(*)	0.00	(*)
16.	XXIX Agriculture	0.05	0.05	(*)
17.	XXXIV Forest	0.05	0.00	0.05
18.	XXXVI Rural Development	0.01	0.00	0.01
19.	XXXVII Industries	0.02	0.02	(*)
20.	XXXVIII Irrigation	0.08	0.05	0.03
21.	XLI Transport	15.03	15.00	0.03
<b>Total</b>		<b>7489.10</b>	<b>7410.31</b>	<b>78.79</b>
<b>Capital - Voted</b>				
1.	XII Police	2.57	1.55	1.02
2.	XIV Stationery and Printing and Other Administrative Services	2.50	1.79	0.71
3.	XV Public Works	2764.30	2223.39	540.91

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
4.	XVIII Medical and Public Health	146.33	130.41	15.92
5.	XXI Housing	332.64	297.72	34.92
6.	XXII Urban Development	13.60	3.60	10.00
7.	XXIII Information and Publicity	(*)	0.00	(*)
8.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	145.90	145.13	0.77
9.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	90.92	30.61	60.31
10.	XXVII Co-operation	85.85	67.26	18.59
11.	XXIX Agriculture	236.68	106.76	129.92
12.	XXX Food	63.43	58.58	4.85
13.	XXXI Animal Husbandry	11.44	4.57	6.87
14.	XXXII Dairy	0.35	0.30	0.05
15.	XXXIII Fisheries	161.64	108.47	53.17
16.	XXXIV Forest	29.10	25.64	3.46
17.	XXXV Panchayat	51.86	9.70	42.16
18.	XXXVII Industries	520.25	471.87	48.38
19.	XXXVIII Irrigation	554.13	259.83	294.30
20.	XXXIX Power	23.75	0.00	23.75
21.	XL Ports	570.78	263.64	307.14
22.	XLI Transport	1360.09	903.01	457.08
23.	XLII Tourism	70.86	63.20	7.66
24.	XLV Miscellaneous Loans and Advances	154.68	153.54	1.14
25.	XLVI Social Security and Welfare	2.79	2.62	0.17
<b>Total</b>		<b>7396.44</b>	<b>5333.19</b>	<b>2063.25</b>
<b>Capital-Charged</b>				
1.	XV Public Works	75.06	44.40	30.66
2.	XVII Education, Sports, Art and Culture	(*)	(*)	(*)
3.	XVIII Medical and Public Health	0.25	0.00	0.25
4.	XXXVII Industries	0.04	0.04	(*)
5.	XXXVIII Irrigation	1.79	1.68	0.11
6.	Public Debt Repayment	9682.47	2804.08	6878.39
<b>Total</b>		<b>9759.61</b>	<b>2850.20</b>	<b>6909.41</b>
<b>Grand Total</b>		<b>49067.38</b>	<b>37682.83</b>	<b>11384.55</b>

(\*) insignificant/token provision

**Appendix 2.2**  
**Statement of persistent savings for the last three years**  
**(Savings of ₹ five crore and above in each case)**  
**(Reference: Paragraph 2.3.2, Page 67)**

(₹ in crore)

Sl. No.	Grant number	Head of account	Financial year	Budget provision	Actual Expenditure	Savings
1.	III	2014-00-800-86-Improvement of Justice Delivery - 13th Finance Commission Recommendation (NP)	2010-2011	28.01	0.00	28.01
			2011-2012	28.01	2.78	25.23
			2012-2013	21.78	2.51	19.27
2.	VI	2029-00-102-95-Preparation of Land Records for the Implementation of Land Reforms-Resurvey of Areas where the Records are in bad condition (Cadastral Survey) (NP)	2010-2011	66.49	55.46	11.03
			2011-2012	90.20	80.47	9.73
			2012-2013	90.11	82.66	7.45
3.	VI	2029-00-102-99-Survey Department (General) (NP)	2010-2011	14.29	4.48	9.81
			2011-2012	13.14	6.85	6.29
			2012-2013	13.80	7.27	6.53
4.	XII	2055-00-104-98-India Reserve Battalion (NP)	2010-2011	16.84	2.17	14.67
			2011-2012	22.96	8.76	14.20
			2012-2013	25.02	14.20	10.82
5.	XII	2055-00-104-99-Armed Police (NP)	2010-2011	145.44	114.41	31.03
			2011-2012	202.44	188.14	14.30
			2012-2013	258.91	230.70	28.21
6.	XIV	2070-00-108-98-Protection and Control (NP)	2010-2011	65.51	46.18	19.33
			2011-2012	92.44	71.71	20.73
			2012-2013	98.50	74.22	24.28
7.	XV	5054-04-101-86-Projects under Anti-Recession Stimulus Package-Public Works(Bridges) (NP)	2010-2011	435.00	0.00	435.00
			2011-2012	75.00	0.00	75.00
			2012-2013	75.00	0.00	75.00
8.	XV	5054-04-800-88-Payment of Compensation for land acquisition (NP)	2010-2011	72.00	33.40	38.60
			2011-2012	125.00	24.22	100.78
			2012-2013	45.00	17.06	27.94
9.	XV	2059-80-001-97-Execution (NP)	2010-2011	69.41	61.79	7.62
			2011-2012	93.98	88.43	5.55
			2012-2013	103.82	90.08	13.74
10.	XVI	2071-01-102-99-Payments in India (NP)	2010-2011	700.01	502.90	197.11
			2011-2012	1050.01	994.43	55.58
			2012-2013	900.01	890.70	9.31
11.	XVII	2202-02-109-86-Higher Secondary Education (Plus Two Courses) (NP)	2010-2011	396.08	280.20	115.88
			2011-2012	579.06	402.20	176.86

Sl. No.	Grant number	Head of account	Financial year	Budget provision	Actual Expenditure	Savings
			2012-2013	525.01	460.37	64.64
12.	XVII	4202-02-800-95-I T I Buildings Works (P)	2010-2011	9.00	0.57	8.43
			2011-2012	11.25	1.73	9.52
			2012-2013	15.00	7.07	7.93
13.	XVII	2202-03-104-99-Salaries to the staff under the Direct Payment System (NP)	2010-2011	560.25	504.05	56.20
			2011-2012	957.48	754.08	203.40
			2012-2013	854.66	829.04	25.62
14.	XVII	3425-60-200-71-State Council for Science, Technology and Environment Grant-in-Aid (P)	2010-2011	48.25	20.08	28.17
			2011-2012	48.25	40.17	8.08
			2012-2013	62.75	52.29	10.46
15.	XVIII	2210-01-102-98-Dispensaries (NP)	2010-2011	71.88	56.78	15.10
			2011-2012	100.92	77.47	23.45
			2012-2013	106.48	85.37	21.11
16.	XVIII	4210-01-110-75-Completion of ongoing Construction Works (Major/ Minor)- GH / WCH / Other Hospitals under DHS (NABARD) (P)	2010-2011	16.40	0.00	16.40
			2011-2012	20.00	0.00	20.00
			2012-2013	16.40	1.81	14.59
17.	XVIII	2210-01-110-96-Allopathy Medical College Hospital, Kottayam (NP)	2010-2011	22.52	10.68	11.84
			2011-2012	31.74	18.33	13.41
			2012-2013	31.46	18.69	12.77
18.	XVIII	2210-01-110-97-Allopathy Medical College Hospital, Kozhikode (NP)	2010-2011	40.29	28.93	11.36
			2011-2012	47.31	40.04	7.27
			2012-2013	50.16	43.88	6.28
19.	XVIII	2210-06-101-91-Leprosy Control Scheme (NP)	2010-2011	23.05	6.24	16.81
			2011-2012	31.85	9.25	22.60
			2012-2013	32.61	10.29	22.32
20.	XIX	2211-00-101-96-Rural Family Welfare Centres and Post Partum Centres (Block PHCs) (NP)	2010-2011	42.03	35.31	6.72
			2011-2012	61.34	47.21	14.13
			2012-2013	75.62	48.94	26.68
21.	XX	2215-01-190-99-Grant-in-Aid to the Kerala Water Authority (P)	2010-2011	91.30	23.30	68.00
			2011-2012	139.20	63.60	75.60
			2012-2013	141.30	54.85	86.45
22.	XX	2215-01-800-67-Add-on project of 'Jalanidhi' (P)	2010-2011	100.00	6.00	94.00
			2011-2012	112.50	25.00	87.50
			2012-2013	109.82	40.00	69.82
23.	XXII	2217-03-191-74-Urban Infrastructure Development Scheme for Small and	2010-2011	169.20	90.44	78.76
			2011-2012	70.30	0.06	70.24

Sl. No.	Grant number	Head of account	Financial year	Budget provision	Actual Expenditure	Savings
		Medium Towns (ACA) (P)	2012-2013	129.21	0.00	129.21
24.	XXII	2217-05-191-80-Integrated Housing and Slum Development Programme (State Scheme) (P)	2010-2011	20.62	1.75	18.87
			2011-2012	16.50	0.00	16.50
			2012-2013	12.00	0.00	12.00
25.	XXII	2217-05-192-81-Integrated Housing and Slum Development Programme (State Scheme) (P)	2010-2011	48.12	38.92	9.20
			2011-2012	38.50	6.75	31.75
			2012-2013	28.00	13.90	14.10
26.	XXII	2217-05-192-82-Swarna Jayanthi Shahari Rozgar Yojana (S.J.S.R.Y.) (75 per cent CA) (P)	2010-2011	8.95	0.00	8.95
			2011-2012	9.46	2.36	7.10
			2012-2013	12.00	3.00	9.00
27.	XXII	2217-05-800-83-Basic Services to the Urban Poor (BSUP) (P)	2010-2011	102.00	74.82	27.18
			2011-2012	121.00	0.83	120.17
			2012-2013	57.28	43.14	14.14
28.	XXII	2217-05-800-89-Jawaharlal Nehru National Urban Renewal Mission(Central Assistance) (P)	2010-2011	223.59	32.49	191.10
			2011-2012	175.60	108.18	67.42
			2012-2013	374.67	66.62	308.05
29.	XXII	2217-80-192-91-Modernisation of Slaughter Houses(50 per cent CSS) (P)	2010-2011	13.00	4.59	8.41
			2011-2012	13.00	0.00	13.00
			2012-2013	15.00	0.00	15.00
30.	XXII	2217-80-800-91-Kerala Sustainable Urban Development Project (P)	2010-2011	279.67	71.00	208.67
			2011-2012	105.00	50.00	55.00
			2012-2013	273.00	100.00	173.00
31.	XXVI	2245-01-101-99-Supply of Seeds, Fertilizers and Agricultural Implements (NP)	2010-2011	13.00	0.55	12.45
			2011-2012	14.02	0.00	14.02
			2012-2013	6.19	0.53	5.66
32.	XXIX	2702-01-001-99-Establishment (NP)	2010-2011	47.51	39.89	7.62
			2011-2012	65.47	57.32	8.15
			2012-2013	67.52	52.90	14.62
33.	XXXV	2515-00-800-81-Engineering Wing for Local Self Government Institutions - Execution (NP)	2010-2011	67.40	61.63	5.77
			2011-2012	89.76	0.00	89.76
			2012-2013	107.76	0.00	107.76
34.	XXXVI	2515-00-001-49-Recurring expenditure on personnel retained on N.E.S pattern (NP)	2010-2011	83.73	67.55	16.18
			2011-2012	119.95	98.82	21.13
			2012-2013	113.67	103.98	9.69
35.	XXXVI	2515-00-102-61-Restructured Central Rural Sanitation Programme (CSS 75:25) (P)	2010-2011	40.00	11.32	28.68
			2011-2012	40.00	0.73	39.27
			2012-2013	40.00	0.00	40.00

Sl. No.	Grant number	Head of account	Financial year	Budget provision	Actual Expenditure	Savings
36.	XXXVII	4885-60-800-96-Provision for Revival/Diversification of State Public Sector Undertakings Lumpsum Provision (P)	2010-2011	101.13	1.99	99.14
			2011-2012	54.10	0.00	54.10
			2012-2013	70.20	0.54	69.66
37.	XXXVIII	4711-01-103-90-Kuttanadu package (75 per cent CSS) (P)	2010-2011	84.63	36.48	48.15
			2011-2012	350.00	2.78	347.22
			2012-2013	200.00	100.96	99.04
38.	XXXVIII	4701-80-800-79-AIBP-Support for other need based programme (P)	2010-2011	22.50	0.00	22.50
			2011-2012	114.50	0.00	114.50
			2012-2013	141.50	0.00	141.50
39.	XXXVIII	4701-80-800-80-AIBP-Assistance for MI class I Scheme (P)	2010-2011	7.50	0.00	7.50
			2011-2012	7.50	0.00	7.50
			2012-2013	7.50	0.00	7.50
40.	XLI	3056-00-001-98-Operation (NP)	2010-2011	26.52	18.37	8.15
			2011-2012	35.62	25.25	10.37
			2012-2013	31.96	25.04	6.92
41.	XLI	5075-60-800-84-Priority Scheme under 13th Finance Commission (P)	2010-2011	56.25	0.00	56.25
			2011-2012	50.00	0.90	49.10
			2012-2013	50.00	3.19	46.81
42.	XLI	5075-60-800-86-Development of feeder canals connecting the National Water Way III (RIDF scheme) (P)	2010-2011	40.00	0.00	40.00
			2011-2012	40.00	4.75	35.25
			2012-2013	40.00	11.62	28.38
43.	XLVI	2235-02-102-61-Integrated Child Protection Scheme (P)	2010-2011	23.66	5.51	18.15
			2011-2012	23.66	5.55	18.11
			2012-2013	15.00	0.02	14.98
44.	XLVI	2235-02-103-84-Conditional Maternity Scheme (100 per cent CSS) (P)	2010-2011	50.00	3.58	46.42
			2011-2012	50.00	23.32	26.68
			2012-2013	30.00	8.52	21.48
45.	XLVI	2235-60-200-76-National Social Assistance Programme (P)	2010-2011	100.34	16.22	84.12
			2011-2012	57.77	18.25	39.52
			2012-2013	42.24	23.93	18.31

**Appendix 2.3**  
**Excess over provision of previous years requiring regularisation**  
**(Reference: Paragraph 2.3.4; Page 69)**

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (PAC)
1990-91	1 Grant	Revenue - XXVIII	3658715	Notes considered by PAC. Appropriation Act not yet passed
1992-93	1 Grant	Capital - XXV	367400	Notes considered by PAC. Appropriation Act not yet passed
1995-96	1 Grant	Revenue - XXVI	211210533	Notes considered by PAC. Appropriation Act not yet passed
1996-97	1 Appropriation	Capital- XXV	32791	Notes considered by PAC. Appropriation Act not yet passed
1997-98	1 Grant	Capital - XXV	39265631	Notes considered by PAC. Appropriation Act not yet passed
1998-99	1 Grant	Revenue - XXV	78764570	Notes considered by PAC. Appropriation Act not yet passed
2000-01	1 Grant	Revenue - XXV	146560697	Notes considered by PAC. Appropriation Act not yet passed
2001-02	2 Grants	Revenue - XI	193559472	Notes considered by PAC. Appropriation Act not yet passed
		Capital - XVIII	97209059	Notes considered by PAC. Appropriation Act not yet passed
2003-04	3 Grants	Revenue - XVII	1218609617	Notes considered by PAC. Appropriation Act not yet passed
		Revenue - XI	41122987	Notes considered by PAC. Appropriation Act not yet passed
		Revenue - XLIII	26400000	Notes considered by PAC. Appropriation Act not yet passed
2006-07	1 Grant	Revenue - XLII	12772873	Notes considered by PAC. Appropriation Act not yet passed
2008-09	5 Grants	Revenue-VII	35486464	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-IX	2422867	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-XII	2837441	Notes considered by PAC. Appropriation Act not yet passed

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (PAC)
		Capital-XII	1986814	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-XV	992290290	Notes considered by PAC. Appropriation Act not yet passed
	1 Appropriation	Capital- XXXVIII	662216	Notes considered by PAC. Appropriation Act not yet passed
	2009-10	2 Appropriations	Revenue – XI	161640
Revenue – XVI			27128083	Notes considered by PAC. Appropriation Act not yet passed
8 Grants		Revenue-III	1040075	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-XXVIII	13036755	Notes considered by PAC. Appropriation Act not yet passed
		Revenue –XXXIV	32216217	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-IX	16630122	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-V	58149523	Notes considered by PAC. Appropriation Act not yet passed
		Revenue-VII	55510479	Notes considered by PAC. Appropriation Act not yet passed
		Capital-XIX	4016	Notes considered by PAC. Appropriation Act not yet passed
		Revenue – XXXI	26833060	Notes considered by PAC. Appropriation Act not yet passed
2010-11	1 Grant	Capital – XII	1439000	Notes considered by PAC. Appropriation Act not yet passed
	2 Appropriations	Capital-XXIX	54916	Notes considered by PAC. Appropriation Act not yet passed
		Capital-XXXII	83	Notes considered by PAC. Appropriation Act not yet passed
2011-12	15 Grants	Revenue – I	2382620	Notes considered by PAC. Appropriation Act not yet passed
		Revenue – V	26907419	Final copies of the notes not received. Not discussed by PAC

Year	Number of Grants/ Appropriations	Grant/ Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (PAC)
		Revenue – VII	6045000	Notes considered by PAC. Appropriation Act not yet passed
		Revenue – VIII	47489272	Final copies of the notes not received. Not discussed by PAC
		Revenue – XI	82823107	Initial notes not received. Not discussed by PAC
		Revenue – XII	1044742687	Final copies of the notes not received. Not discussed by PAC
		Revenue – XIII	10342841	Final copies of the notes not received. Not discussed by PAC
		Revenue – XVI	5701688879	Initial notes not received. Not discussed by PAC
		Revenue – XIX	488693678	Final copies of the notes not received. Not discussed by PAC
		Revenue – XXVIII	22791084	Initial notes not received. Not discussed by PAC
		Revenue – XLI	149073882	Initial notes not received. Not discussed by PAC
		Capital – XII	1181652	Final copies of the notes not received. Not discussed by PAC
		Capital – XIV	4104486	Initial notes not received. Not discussed by PAC
		Capital – XLII	95881595	Initial notes not received. Not discussed by PAC
		Capital – XLVI	115740	Initial notes not received. Not discussed by PAC
	2 Appropriations	Revenue – II	25530919	Final copies of the notes not received. Not discussed by PAC
		Revenue – XII	301000	Final copies of the notes not received. Not discussed by PAC
		<b>Total</b>	<b>11047520267</b>	<b>(₹1104.75 crore)</b>

**Appendix 2.4**

**Cases where supplementary provision (₹50 lakh or more in each case) proved unnecessary  
(Reference: Paragraph 2.3.5, Page 69)**

(₹ in crore)

Sl. No.	Number and name of Grant	Original Provision	Actual Expenditure	Savings out of original provision	Supplementary provision
<b>Revenue - Voted</b>					
1.	II Heads of States, Ministers and Headquarters Staff	366.61	299.50	67.11	8.83
2.	III Administration of Justice	364.23	336.67	27.56	4.12
3.	VI Land Revenue	345.66	326.12	19.54	7.71
4.	VII Stamps and Registration	136.38	130.64	5.74	0.80
5.	VIII Excise	153.25	146.88	6.37	0.71
6.	XI District Administration and Miscellaneous	355.53	344.62	10.91	1.48
7.	XIV Stationery and Printing and Other Administrative Services	307.58	291.13	16.45	13.91
8.	XVIII Medical and Public Health	2810.08	2800.85	9.23	79.85
9.	XXII Urban Development	1047.94	318.29	729.65	1.03
10.	XXIV Labour, Labour Welfare and Welfare of non-Residents	689.04	665.86	23.18	52.39
11.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1330.02	1225.71	104.31	55.49
12.	XXXIV Forest	369.90	359.40	10.50	6.41
13.	XXXV Panchayat	238.68	229.88	8.80	36.17
14.	XXXVI Rural Development	396.76	368.87	27.89	12.60
15.	XXXVII Industries	398.63	393.87	4.76	28.32
16.	XLI Transport	160.21	144.85	15.36	30.12
17.	XLIII Compensation and Assignments	4138.03	4026.28	111.75	25.96

Sl. No.	Number and name of Grant		Original Provision	Actual Expenditure	Savings out of original provision	Supplementary provision
<b>Capital - Voted</b>						
18.	XII	Police	2.00	1.55	0.45	0.57
19.	XV	Public Works	2666.99	2223.40	443.59	97.31
20.	XXIX	Agriculture	226.47	106.76	119.71	10.21
21.	XXXI	Animal Husbandry	10.25	4.57	5.68	1.19
22.	XXXIII	Fisheries	138.85	108.47	30.38	22.80
23.	XXXV	Panchayat	51.35	9.70	41.65	0.51
24.	XXXVIII	Irrigation	529.13	259.83	269.30	25.00
<b>Revenue - Charged</b>						
25.	XVI	Pensions and Miscellaneous	16.81	16.16	0.65	1.82
26.		Debt Charges	7234.33	7212.82	21.51	23.00
<b>Total</b>			<b>24484.71</b>	<b>22352.68</b>	<b>2132.03</b>	<b>548.31</b>

**Appendix 2.5**  
**Cases of excessive supplementary Grants/Appropriations**  
**(Savings of ₹ one crore and above)**  
**(Reference: Paragraph 2.3.5, Page 69)**

(₹ in crore)

Sl. No.	Number and name of Grant/Appropriation		Original	Supplementary	Total	Expenditure	Savings	Additional requirement actually needed (Expenditure – Original)
<b>Revenue - Voted</b>								
1.	XV	Public Works	1792.23	457.00	2249.23	2146.55	102.68	354.32
2.	XXI	Housing	91.14	16.22	107.36	100.24	7.12	9.10
3.	XXIII	Information and Publicity	52.28	22.70	74.98	64.84	10.14	12.56
4.	XXVI	Relief on Account of Natural Calamities	293.13	263.86	556.99	421.42	135.57	128.29
5.	XXVII	Co-operation	177.14	67.72	244.86	226.02	18.84	48.88
6.	XXIX	Agriculture	1811.80	171.65	1983.45	1857.09	126.36	45.29
7.	XXX	Food	639.01	301.68	940.69	939.48	1.21	300.47
8.	XXXII	Dairy	133.23	8.78	142.01	135.58	6.43	2.35
9.	XXXIII	Fisheries	201.82	33.29	235.11	230.56	4.55	28.74
10.	XXXIX	Power	100.50	75.00	175.50	151.82	23.68	51.32
11.	XLVI	Social Security and Welfare	1608.77	558.68	2167.45	2061.27	106.18	452.50
<b>Revenue – Charged</b>								
12.	III	Administration of Justice	72.52	25.01	97.53	73.72	23.81	1.20
<b>Capital - Voted</b>								
13.	XVIII	Medical and Public Health	92.70	53.62	146.32	130.41	15.91	37.71
14.	XXI	Housing	117.05	215.59	332.64	297.72	34.92	180.67
15.	XXX	Food	45.60	17.83	63.43	58.58	4.85	12.98
16.	XXXVII	Industries	441.62	78.63	520.25	471.87	48.38	30.25
17.	XLII	Tourism	29.65	41.21	70.86	63.20	7.66	33.55
18.	XLV	Miscellaneous Loans and Advances	150.87	3.82	154.69	153.55	1.14	2.68
<b>Total</b>			<b>7851.06</b>	<b>2412.29</b>	<b>10263.35</b>	<b>9583.92</b>	<b>679.43</b>	<b>1732.86</b>

**Appendix 2.6**  
**Statement of various Grants/Appropriations where Supplementary provision**  
**proved insufficient by more than ₹ one crore each**  
**(Reference: Paragraph 2.3.5, Page 69)**

(₹ in crore)

Sl. No.	Number and name of Grant	Original provision	Supplementary provision	Total	Expenditure	Excess
<b>Revenue - Voted</b>						
1.	V Agricultural Income Tax and Sales Tax	170.09	0.51	170.60	180.38	9.78
2.	X Treasury and Accounts	149.55	0.98	150.53	151.73	1.20
3.	XII Police	1778.59	40.58	1819.17	1975.32	156.15
4.	XVI Pensions and Miscellaneous	9265.99	1499.05	10765.04	11027.60	262.56
5.	XVII Education, Sports, Art and Culture	10428.59	205.63	10634.22	10663.93	29.71
6.	XXXI Animal Husbandry	364.90	7.04	371.94	376.73	4.79
7.	XLII Tourism	201.65	4.62	206.27	210.20	3.93
<b>Capital - Voted</b>						
8.	XVII Education, Sports, Art and Culture	137.22	4.00	141.22	142.40	1.18
<b>Total</b>		<b>22496.58</b>	<b>1762.41</b>	<b>24258.99</b>	<b>24728.29</b>	<b>469.30</b>

**Appendix 2.7**  
**Excess/Unnecessary/Insufficient re-appropriation of funds**  
**(Reference: Paragraph 2.3.6; Page 69)**

(₹ in crore)

Sl. No.	Grant number and description	Head of account	Re-appropriation	Final Excess (+) / Saving (-)
1.	II State Legislature	2051-00-102-99(NP)	1.33	(-) 7.05
2.		2052-00-090-99 (NP)	0.09	9.66
3.		2052-00-090-97 (NP)	0.02	3.93
4.		2251-00-090-99 (NP)	(-) 0.06	2.82
5.	V Agricultural Income Tax and Sales Tax	2040-00-101-97(NP)	0.34	7.94
6.	VI Land Revenue	2029-00-102-95 (NP)	(-) 11.11	3.66
7.	VII Stamps and Registration	2030-03-001-95 (NP)	(-) 0.20	(-) 3.78
8.	VIII Excise	2039-00-001-98 (NP)	(-) 9.75	4.86
9.		2039-00-001-99 (NP)	(-) 8.26	8.02
10.	IX Taxes on Vehicles	2041-00-001-99 (NP)	(-) 4.14	2.26
11.	X Treasury and Accounts	2054-00-097-99(NP)	0.12	4.28
12.		2054-00-098-99(NP)	(-) 0.07	2.79
13.	XII Police	2055-00-101-99(NP)	(-) 2.39	13.34
14.		2055-00-104-99 (NP)	(-) 24.88	(-) 3.34
15.		2055-00-109-99 (NP)	66.05	140.20
16.	XIV Stationery and Printing and Other Administrative Services	2058-00-103-99 (NP)	(-) 2.02	6.04
17.		2070-00-104-99 (NP)	1.21	4.95
18.	XV Public Works	3054-03-103-98 (NP)	(-) 21.75	2.54
19.		3054-03-337-93 (NP)	0.52	4.04
20.		3054-04-105-98 (NP)	(-) 26.29	(-) 4.32
21.		5054-03-337-99 (P)	5.52	(-) 5.52
22.		5054-04-101-96 (P)	(-) 19.61	(-) 8.84
23.		5054-04-337-99 (P)	537.87	2.51
24.		5054-05-337-97 (P)	100.91	5.84
25.		5054-80-800-66(NP)	(-) 996.37	(-) 3.63
26.		5054-80-800-67 (NP)	(-) 344.11	(-) 360.89
27.		XVI Pensions and Miscellaneous	2071-01-101-99 (NP)	(-) 67.58
28.	2071-01-104-99 (NP)		0.00	21.64
29.	2071-01-105-99 (NP)		36.14	34.93
30.	XVII Education, Sports, Art and Culture	2202-01-101-99 (NP)	(-) 0.68	51.58
31.		2202-01-101-98 (NP)	(-) 0.12	24.45
32.		2202-01-102-99 (NP)	(-) 0.88	98.17
33.		2202-01-196-50(NP)	0.40	(-) 2.50
34.		2202-02-001-98 (NP)	(-) 0.01	3.32

Sl. No.	Grant number and description	Head of account	Re-appropriation	Final Excess (+) / Saving (-)
35.		2202-02-001-94 (NP)	(-) 0.42	(-) 2.14
36.		2202-02-001-99 (NP)	(-) 1.07	2.79
37.		2202-02-109-78 (NP)	(-) 0.57	(-) 19.90
38.		2202-02-109-86 (NP)	(-) 0.06	(-) 64.59
39.		2202-02-109-99 (NP)	(-) 0.41	27.26
40.		2202-02-110-96 (NP)	(-) 0.04	2.06
41.		2202-02-110-94 (NP)	0.00	81.89
42.		2202-02-110-99 (NP)	(-) 0.36	208.42
43.		2202-02-196-50 (NP)	1.20	4.22
44.		2202-03-103-99 (NP)	(-) 35.10	4.24
45.		2202-03-104-99 (NP)	(-) 33.59	7.97
46.		2202-80-004-91 (P)	(-) 9.00	6.00
47.		2202-80-800-52(NP)	(-) 0.07	10.52
48.		2203-00-105-99 (NP)	(-) 14.84	20.63
49.		2203-00-105-91 (NP)	(-) 3.45	2.59
50.		2203-00-105-85 (P)	(-) 38.55	3.89
51.		2203-00-112-99 (NP)	(-) 5.21	12.25
52.		2203-00-112-81 (NP)	(-) 4.12	5.44
53.		2203-00-112-82 (NP)	(-) 1.04	3.82
54.		4202-02-105-99 (P)	15.84	3.27
55.		2210-01-104-99 (NP)	(-) 0.09	(-) 3.94
56.		2210-01-110-98 (NP)	(-) 4.35	(-) 7.19
57.		2210-01-110-95 (NP)	0.28	(-) 4.18
58.		2210-01-110-96 (NP)	(-) 2.30	(-) 10.46
59.		2210-01-110-97 (NP)	(-) 1.17	(-) 5.12
60.		2210-01-110-94 (NP)	(-) 0.06	(-) 3.16
61.		2210-01-110-99 (NP)	(-) 3.89	16.22
62.		2210-01-110-90 (NP)	(-) 0.03	(-) 3.96
63.		2210-03-103-99 (NP)	(-) 5.77	48.32
64.	XVIII Medical and Public Health	2210-05-105-95 (NP)	(-) 21.36	29.89
65.		2210-05-105-96 (NP)	(-) 26.81	5.70
66.		2210-05-105-97(NP)	2.99	12.98
67.		2210-05-105-98 (NP)	0.83	14.45
68.		2210-05-105-94 (NP)	1.45	4.91
69.		2210-05-105-93 (NP)	0.18	(-) 3.41
70.		2210-05-105-74 (NP)	0.33	(-) 2.18
71.		2210-05-800-61 (P)	(-) 2.50	(-) 5.50
72.		2210-06-003-97 (NP)	(-) 0.09	19.15
73.		2210-06-101-79 (NP)	(-) 0.01	(-) 6.58

Sl. No.	Grant number and description	Head of account	Re-appropriation	Final Excess (+) / Saving (-)
74.		2210-06-101-80 (NP)	(-) 0.02	2.32
75.		2210-06-101-97(NP)	(-) 0.17	(-) 5.11
76.		2210-06-101-85(NP)	(-) 0.06	(-) 5.51
77.		2210-06-101-91 (NP)	(-) 0.13	(-) 22.18
78.		2211-00-001-98(P)	(-) 0.11	(-) 5.37
79.		2211-00-003-98 (P)	(-) 0.06	(-) 9.44
80.	XIX Family Welfare	2211-00-101-96 (NP)	(-) 0.02	(-) 26.66
81.		2211-00-101-99 (P)	(-) 0.04	(-) 24.01
82.		2211-00-200-96 (NP)	(-) 0.09	(-) 4.86
83.	XX Water Supply and Sanitation	6215-01-190-98 (P)	(-) 60.00	16.91
84.		2217-03-051-99 (P)	5.00	(-) 5.00
85.	XXII Urban Development	2217-05-800-89 (P)	(-) 263.05	(-) 45.00
86.	XXIV Labour, Labour	2230-01-103-99 (NP)	(-) 0.90	(-) 2.92
87.	Welfare and Welfare of Non-Residents	4250-00-201-96 (P)	(-) 3.00	3.00
88.	XXV Welfare of Scheduled	2225-01-277-67 (NP)	(-) 3.32	2.35
89.	Castes, Scheduled Tribes, Other Backward Classes and Minorities	2225-04-102-96 (P)	76.00	(-) 76.00
90.		2425-00-001-98 (NP)	(-) 11.90	5.66
91.	XXVII Co-operation	2425-00-101-99 (NP)	(-) 12.56	11.61
92.		2401-00-001-96 (NP)	(-) 4.34	(-) 2.44
93.		2401-00-103-99 (NP)	(-) 0.02	8.98
94.		2401-00-104-99 (NP)	(-) 1.06	3.66
95.	XXIX Agriculture	2401-00-104-98 (NP)	(-) 0.88	5.80
96.		2401-00-104-86 (NP)	(-) 18.84	18.94
97.		2415-01-004-96 (NP)	(-) 3.09	2.18
98.		2702-02-005-99 (NP)	0.00	2.99
99.	XXX Food	4408-01-101-99 (NP)	(-) 0.28	2.85
100.		2403-00-101-98 (NP)	(-) 0.02	7.68
101.		2403-00-102-96(NP)	(-) 0.04	5.09
102.		2403-00-102-99 (NP)	0.04	3.64
103.	XXXI Animal Husbandry	2403-00-102-97 (NP)	(-) 0.05	2.52
104.		2403-00-103-99 (NP)	(-) 0.01	(-) 3.32
105.		2403-00-800-88 (NP)	(-) 0.01	2.84
106.		2403-00-800-88 (P)	(-) 0.07	(-) 2.81
107.	XXXII Dairy	2404-00-001-97 (NP)	(-) 7.13	2.06
108.		2406-01-001-95 (NP)	10.11	2.30
109.	XXXIV Forest	2406-01-101-99 (NP)	0.38	2.35

Sl. No.	Grant number and description	Head of account	Re-appropriation	Final Excess (+) / Saving (-)
110.	XXXV Panchayat	2515-00-001-92 (NP)	98.63	(-) 7.98
111.		2515-00-001-90 (NP)	18.17	8.74
112.	XXXVI Rural Development	2515-00-001-49 (NP)	(-) 16.98	7.28
113.	XXXVII Industries	2851-00-102-86 (NP)	(-) 2.83	2.68
114.		2851-00-102-84 (P)	(-) 1.60	(-) 2.53
115.		4859-02-800-98 (P)	(-) 0.51	(-) 12.23
116.		4860-01-190-90 (P)	27.60	(-) 27.60
117.	XL Ports	5051-02-200-74 (P)	6.06	(-) 6.25
118.		5051-02-200-73 (P)	0.90	5.75
119.	XLI Transport	5075-60-800-86 (P)	(-) 4.99	(-) 23.38
120.		5075-60-800-84 (P)	(-) 25.00	(-) 21.81
121.	XLIII Compensation and Assignments	3604-00-200-91 (NP)	(-) 1.85	(-) 132.40
122.	XLVI Social Security and Welfare	2235-02-102-98 (P)	85.33	10.61
123.		2235-02-198-50 (NP)	(-) 6.57	(-) 8.96
124.		2235-60-192-50 (P)	(-) 3.88	(-) 8.70
125.		2235-60-198-50 (NP)	(-) 7.00	119.07
126.		2235-60-198-50 (P)	(-) 4.38	(-) 140.33
127.	Debt Charges	2049-03-104-99 (NP)	69.41	6.80

**Appendix 2.8**  
**Results of review of substantial surrenders made during the year**  
**(Reference: Paragraph 2.3.7; Page 70)**

(₹ in crore)

Sl. No.	Number and title of the Grant	Name of the Scheme (Head of Account)	Amount of Surrender	Percentage of Surrender	Reasons
1.	III Administration of Justice	2014-00-114-91-ThFC Recommendation - Assistance to KELSA for improvement of Justice Delivery (NP)	5.42	100.00	Sanction was not received to transfer credit the amount to TP account of KELSA
2.	XI District Administration and Miscellaneous	2053-00-094-59-Special staff for acquisition of land for Rail Coach Factory, Palakkad (NP)	1.04	100.00	Expenditure less than anticipated
3.	XIV Stationery and Printing and Other Administrative Services	2070-00-108-92-Strengthening of fire & emergency services(75 per cent CSS) (P)	2.64	100.00	Purchase formalities could not be completed before the close of the financial year
4.		2070-00-108-94-Modernisation of Fire Force (P)	8.50	100.00	-do-
5.	XV Public Works	5054-04-101-86-Projects under Anti-Recession Stimulus Package-Public Works(Bridges) (NP)	75.00	100.00	Reasons not intimated
6.	XVII Education, Sports, Art and Culture	2202-02-107-91-Incentive to Girls for Secondary Education (100 per cent CSS) (P)	6.79	100.00	Plan activities could not be implemented due to administrative reasons
7.		2202-02-107-92-Means cum Merit Scholarship (100 per cent CSS) (P)	2.08	100.00	-do-

Sl. No.	Number and title of the Grant	Name of the Scheme (Head of Account)	Amount of Surrender	Percentage of Surrender	Reasons
8.		2202-02-800-49-Rashtriya Madhyamik Siksha Abhiyan (RMSA)-(50 per cent CSS) (P)	30.00	100.00	-do-
9.		2202-02-800-50-Right of children to free and compulsory education (90 per cent CSS) (P)	175.50	100.00	-do-
10.		2202-02-800-60-Right of Children to Free and Compulsory Education (10 per cent CSS) (P)	19.50	100.00	-do-
11.		2202-80-004-91-State Council of Education Research and Training (P)	9.00	100.00	-do-
12.		4210-02-110-85-Establishment of Hospital Building at Pumpa and Sannidhanam (NP)	5.00	100.00	Due to slow progress of work
13.	XVIII Medical and Public Health	4210-03-105-60-Lecture Theatre Complex and Auditorium for Medical College, Thiruvananthapuram and Kozhikode (P)	2.00	100.00	-do-
14.		4210-03-105-61-Super speciality Hospital of Biomedical Research Institute, Thalappady (P)	1.00	100.00	-do-
15.		4210-04-107-99-Public Health Laboratory - Land Acquisition and Buildings (P)	1.00	100.00	-do-
16.	XXI Housing	6216-80-190-98-Saphalyam housing scheme for EWS/LIG category (Right to shelter scheme for houseless people to be implemented by Housing Board.) (P)	17.00	100.00	Reasons not furnished
17.		6216-80-201-99-Loans to Kerala State Housing Board (P)	2.00	100.00	-do-

Sl. No.	Number and title of the Grant	Name of the Scheme (Head of Account)	Amount of Surrender	Percentage of Surrender	Reasons
18.	XXII Urban Development	2217-03-191-74-Urban Infrastructure Development Scheme for Small and Medium Towns (ACA) (P)	129.21	100.00	Sufficient amount was available in the TSB account of UIDSSMT. Hence this amount was resumed
19.		2217-05-191-80-Integrated Housing and Slum Development Programme (State Scheme) (P)	12.00	100.00	Due to non-implementation of the scheme
20.		2217-80-800-74-Integrated low cost sanitation project (100 per cent CSS) (P)	7.93	100.00	-do-
21.	XXIII Information and Publicity	2220-60-106-95-Video Wall Network (P)	2.75	100.00	Expenditure less than anticipated
22.		2220-60-800-65-Cyber Security Implementation (C-Safe) 100 per cent CSS (P)	5.23	100.00	-do-
23.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	4250-00-201-96-Construction of a Building for the Office of the Labour Commissioner (P)	3.00	100.00	Due to non-implementation of plan activities
24.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	4225-02-277-87-Model Residential School, Pookot, Wayanad District (100 per cent CSS) (P)	1.00	100.00	Construction works could not be undertaken due to technical reasons
25.		4225-02-800-93-Construction of Tribal Complex (100 per cent CSS) (P)	2.50	100.00	-do- and due to slow progress of works
26.	XXVI Relief on Account of Natural Calamities	2245-02-107-99-Repairs and restoration of damaged Government Office Buildings (NP)	1.50	100.00	Expenditure under relief activity was limited to necessity

Sl. No.	Number and title of the Grant	Name of the Scheme (Head of Account)	Amount of Surrender	Percentage of Surrender	Reasons
27.	XXXIII Fisheries	4405-00-104-65-Fishing Harbour at Muthalapozyhy (75 per cent CSS) (P)	6.00	100.00	Administrative sanction not received
28.		4405-00-104-66-Fishing Harbour at Thalai (75 per cent CSS) (P)	6.00	100.00	-do-
29.		4405-00-800-81-Integrated Coastal Area Development Project under RIDF (P)	11.00	100.00	Project under the scheme were not approved by NABARD
30.	XXXV Panchayat	2515-00-800-92-Setting up of Slaughter Houses in selected Panchayats (P)	5.00	100.00	No claims were received
31.	XXXVII Industries	2851-00-101-91-Acquiring New Land & Developing PPPP Mode (P)	2.00	100.00	Reasons not furnished
32.		2851-00-101-92-Improving Infrastructure in Existing DA/DP (P)	2.00	100.00	-do-
33.		2851-00-102-44-Interest Subsidy for project under Kerala State Entrepreneur Development Mission - Subsidies (NP)	25.00	100.00	Expenditure less than anticipated
34.	XXXVIII Irrigation	4700-29-800-97-Dam and Appurtenant works (P)	15.00	100.00	No approval projects under the scheme
35.		4701-80-800-80-AIBP-Assistance for MI class I Scheme (P)	7.50	100.00	-do-
36.	XL Ports	5051-01-001-98-Investment in Major Capital Projects (Ports) (NP)	300.00	100.00	Could not be implemented due to administrative reasons

<b>Sl. No.</b>	<b>Number and title of the Grant</b>	<b>Name of the Scheme (Head of Account)</b>	<b>Amount of Surrender</b>	<b>Percentage of Surrender</b>	<b>Reasons</b>
37.	XLI Transport	5055-00-800-86- Modernisation of Motor Vehicle Check Posts (P)	1.50	100.00	Due to administrative reasons
38.	XLII Tourism	5452-01-800-94-RIDF- Tourism Road Projects (P)	4.20	100.00	Due to non-completion of under processes by PWD
39.	XLV Miscellaneous Loans and Advances	7615-00-200-89-House Building Advance to MLAs (NP)	1.00	100.00	Due to delay in finalisation of rules regarding the scheme
	<b>Total</b>		<b>914.79</b>		

**Appendix 2.9**  
**Surrender (₹50 lakh or more in each case) in excess of actual savings**  
**(Reference: Paragraph 2.3.8; Page 70)**

(₹ in crore)

Sl. No.	Number and name of the Grant	Total Grant/	Savings	Amount surrendered	Amount surrendered in excess
<b>Revenue - Voted</b>					
1.	III Administration of Justice	368.35	31.68	32.68	1.00
2.	IV Elections	32.64	0.17	0.73	0.56
3.	VI Land Revenue	353.36	27.25	32.01	4.76
4.	VIII Excise	153.96	7.08	20.06	12.98
5.	XI District Administration and Miscellaneous	357.01	12.39	13.48	1.09
6.	XIV Stationery and Printing and Other Administrative Services	321.49	30.36	42.41	12.05
7.	XV Public Works	2249.24	102.69	211.63	108.94
8.	XVIII Medical and Public Health	2889.92	89.08	140.28	51.20
9.	XXIII Information and Publicity	74.98	10.13	10.32	0.19
10.	XXVII Co-operation	244.86	18.84	38.90	20.06
11.	XXVIII Miscellaneous Economic Services	103.93	8.22	10.86	2.64
12.	XXIX Agriculture	1983.45	126.36	143.12	16.76
13.	XXX Food	940.69	1.21	2.56	1.35
14.	XXXII Dairy	142.01	6.42	10.08	3.66
15.	XXXIV Forest	376.32	16.92	25.78	8.86
16.	XXXVI Rural Development	409.37	40.49	49.91	9.42
17.	XXXVII Industries	426.95	33.08	36.97	3.89
18.	XXXVIII Irrigation	332.37	1.61	7.01	5.40
19.	XXXIX Power	175.50	23.68	23.86	0.18
20.	XL Ports	37.42	6.33	6.63	0.30
<b>Capital - Voted</b>					
21.	XVIII Medical and Public Health	146.32	15.92	16.43	0.51
22.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	145.90	0.77	3.77	3.00
23.	XXX Food	63.43	4.85	7.69	2.84
24.	XXXIV Forest	29.10	3.46	3.67	0.21
25.	XLV Miscellaneous Loans and Advances	154.68	1.14	1.72	0.58
<b>Total</b>		<b>12513.25</b>	<b>620.13</b>	<b>892.56</b>	<b>272.43</b>

**Appendix 2.10**

**Statement of surrenders (₹10 lakh or more in each case) under various Grants which proved injudicious (Reference: Paragraph 2.3.9; Page 70)**

(₹ in crore)

Sl. No.	Number and name of the Grant	Total Grant	Actual expenditure	Excess	Amount surrendered
<b>Revenue - Voted</b>					
1.	I State Legislature	57.51	57.72	0.21	0.75
2.	IX Taxes on Vehicles	57.44	58.24	0.80	1.86
3.	X Treasury and Accounts	150.53	151.73	1.20	8.20
4.	XVII Education, Sports, Art and Culture	10634.22	10663.93	29.71	463.32
5.	XXXI Animal Husbandry	371.94	376.73	4.79	10.66
<b>Capital - Voted</b>					
6.	XXVIII Miscellaneous Economic Services	1.77	1.94	0.17	1.61
<b>Total</b>		<b>11273.41</b>	<b>11310.29</b>	<b>36.88</b>	<b>486.40</b>

**Appendix 2.11**  
**Statement of Grants/Appropriations in which savings occurred but no part of which**  
**had been surrendered**

(Reference: Paragraph 2.3.10, Page 70)

*(₹ in crore)*

Sl. No.	Number and name of Grant/Appropriation	Savings
<b>Revenue - Charged</b>		
1.	II Heads of States, Ministers and Headquarters Staff	7.39
2	Debt charges	44.51
<b>Capital - Voted</b>		
3.	XIV Stationery and Printing and Other Administrative Services	0.71
4.	XXII Urban Development	10.00
5.	XXXII Dairy	0.05
6.	XXXIX Power	23.75
<b>Capital - Charged</b>		
7.	XVIII Medical and Public Health	0.25
<b>Total</b>		<b>86.66</b>

**Appendix 2.12**  
**Details of saving of ₹ one crore and above not surrendered**  
**(Reference: Paragraph 2.3.10, Page 70)**

*(₹ in crore)*

Sl. No.	Number and name of the Grant/Appropriation	Savings	Amount surrendered	Savings which remained to be surrendered
<b>Revenue - Voted</b>				
1.	II Heads of States, Ministers and Headquarters Staff	75.94	46.20	29.74
2.	VII Stamp and Registration	6.53	2.80	3.73
3.	XIX Family Welfare	74.80	1.51	73.29
4.	XX Water Supply and Sanitation	134.23	132.60	1.63
5.	XXI Housing	7.12	5.34	1.78
6.	XXII Urban Development	730.68	647.60	83.08
7.	XXIV Labour, Labour Welfare and welfare of non-Residents	75.56	74.69	0.87
8.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	159.80	106.75	53.05
9.	XXVI Relief on Account of Natural Calamities	135.57	124.63	10.94
10.	XXXIII Fisheries	4.55	1.08	3.47
11.	XXXV Panchayat	44.97	29.61	15.36
12.	XLI Transport	45.48	6.90	38.58
13.	XLIII Compensation and Assignments	137.70	7.63	130.07
14.	XLVI Social Security and Welfare	106.19	50.59	55.60
<b>Total</b>		<b>1739.12</b>	<b>1237.93</b>	<b>501.19</b>
<b>Revenue -Charged</b>				
15.	III Administration of Justice	23.81	23.45	0.36
16.	XVI Pensions and Miscellaneous	2.46	2.42	0.04
<b>Total</b>		<b>26.27</b>	<b>25.87</b>	<b>0.4</b>

Sl. No.	Number and name of the Grant/Appropriation	Savings	Amount surrendered	Savings which remained to be surrendered
<b>Capital -Voted</b>				
17.	XII Police	1.02	... <sup>50</sup>	1.02
18.	XV Public Works	540.91	173.95	366.96
19.	XXI Housing	34.92	33.05	1.87
20.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	60.31	50.18	10.13
21.	XXVII Co-operation	18.59	18.08	0.51
22.	XXIX Agriculture	129.92	103.73	26.19
23.	XXXI Animal Husbandry	6.87	1.50	5.37
24.	XXXIII Fisheries	53.18	52.93	0.25
25.	XXXV Panchayat	42.16	37.85	4.31
26.	XXXVII Industries	48.38	27.61	20.77
27.	XXXVIII Irrigation	294.30	261.26	33.04
28.	XL Ports	307.13	306.43	0.70
29.	XLI Transport	457.08	384.40	72.68
30.	XLII Tourism	7.66	4.50	3.16
<b>Total</b>		<b>2002.43</b>	<b>1455.47</b>	<b>546.96</b>
<b>Capital-Charged</b>				
31.	XV Public Works	30.66	13.13	17.53
32.	Public Debt Repayment	6878.39	3877.56	3000.83
<b>Total</b>		<b>6909.05</b>	<b>3890.69</b>	<b>3018.36</b>
<b>Grand Total</b>		<b>10676.87</b>	<b>6609.96</b>	<b>4066.91</b>

<sup>50</sup> ₹2,000 only

**Appendix 2.13**  
**Cases of surrender of funds in excess of ₹10 crore on 31 March 2013**  
**(Reference: Paragraph 2.3.10, Page 70)**

(₹ in crore)

Sl. No.	Grant number and major head		Amount of surrender	Percentage of total provision
1.	II	3451 Secretariat-Economic Services	45.97	23.61
2.	III	2014 Administration of Justice	56.13	12.05
3.	VI	2029 Land Revenue	12.46	3.79
4.		2506 Land Reforms	19.56	80.86
5.	VIII	2039 State Excise	20.16	13.09
6.	XIV	2070 Other Administrative Services	36.15	16.50
7.	XV	2059 Public Works	17.21	6.95
8.		3054 Roads and Bridges	194.52	9.71
9.		5054 Capital Outlay on Roads and Bridges	177.85	6.62
10.	XVII	2202 General Education	357.11	3.72
11.		2203 Technical Education	75.72	12.82
12.		2205 Art and Culture	13.91	9.89
13.		3425 Other Scientific Research	12.71	10.64
14.	XVIII	2210 Medical and Public Health	140.34	4.86
15.		4210 Capital Outlay on Medical and Public Health	16.43	11.21
16.	XX	2215 Water Supply and Sanitation	132.60	19.93
17.	XXI	6216 Loans for Housing	30.76	9.93
18.	XXII	2217 Urban Development	647.60	61.74
19.	XXIII	2220 Information and Publicity	10.32	13.76
20.	XXIV	2230 Labour and Employment	74.69	10.07
21.	XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	106.75	7.70
22.		Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	50.04	55.13
23.	XXVI	2245 Relief on account of Natural Calamities	124.63	22.38
24.	XXVII	2425 Co-operation	38.90	15.89
25.	XXIX	2401 Crop Husbandry	91.90	7.56
26.		2702 Minor Irrigation	33.90	15.15
27.		4402 Capital Outlay on Soil and Water Conservation	24.94	55.15
28.		4702 Capital Outlay on Minor Irrigation	78.44	49.18

Sl. No.	Grant number and major head		Amount of surrender	Percentage of total provision
29.	XXXI	2403 Animal Husbandry	10.66	2.87
30.	XXXII	2404 Dairy Development	10.08	7.10
31.	XXXIII	4405 Capital Outlay on Fisheries	52.93	36.85
32.	XXXIV	2406 Forestry and Wildlife	25.80	6.85
33.	XXXV	2515 Other Rural Development Programmes	29.61	10.77
34.		4515 Capital Outlay on Other Rural Development Programmes	37.85	73.71
35.	XXXVI	2515 Other Rural Development Programmes	46.22	15.48
36.	XXXVII	2851 Village and Small Industries	36.73	10.88
37.		4851 Capital Outlay on Village and Small Industries	10.81	22.55
38.	XXXVIII	4700 Capital Outlay on Major Irrigation	16.75	19.41
39.		4701 Capital Outlay on Medium Irrigation	145.76	64.27
40.		4711 Capital Outlay on Flood Control Projects	98.81	40.69
41.	XXXIX	2810 New and Renewable Energy	23.86	50.58
42.	XL	5051 Capital Outlay on Ports and Light Houses	306.43	53.59
43.	XLI	5055 Capital Outlay on Road Transport	11.58	15.16
44.		5075 Capital Outlay on Other Transport Services	371.16	34.05
45.	XLVI	2235 Social Security and Welfare	50.59	2.33
<b>Total</b>			<b>3927.33</b>	

**Appendix 2.14**  
**Subheads of account showing rush of expenditure towards the end of the year**  
**(Reference: Paragraph 2.3.11, Page 71)**

*(₹ in crore)*

Sl. No.	Grant No	Head of account	Total Expenditure	Expenditure incurred during January - March 2013	Expenditure incurred during March 2013	Percentage of total expenditure incurred during	
						January-March 2013	March-2013
1.	XX	2215-01-800-67	40.00	40.00	40.00	100	100
2.	XVIII	2210-05-105-88	25.00	25.00	25.00	100	100
3.	XXXVII	4860-01-195-91	13.64	13.64	13.64	100	100
4.	XL	5051-01-001-99	223.68	223.68	223.68	100	100
5.	XXI	2216-80-800-89	40.00	40.00	40.00	100	100
6.	XXIX	2551-01-800-88	25.00	25.00	25.00	100	100
7.	XXIX	2551-01-800-90	11.30	11.30	11.30	100	100
8.	XVII	2202-02-800-64	40.73	40.73	40.73	100	100
9.	XXXVII	4851-00-101-91	15.00	15.00	15.00	100	100
10.	XVII	2202-80-800-51	27.09	27.09	27.09	100	100
11.	XVII	2202-02-109-75	12.79	12.79	12.79	100	100
12.	XXXIII	2405-00-800-89	45.69	45.69	45.69	100	100
13.	XLI	5075-60-800-79	52.00	52.00	52.00	100	100
14.	XXXVII	4860-01-190-99	13.96	13.96	13.96	100	100
15.	XXXVII	4859-02-190-94	17.00	17.00	17.00	100	100
16.	XVII	2202-03-102-70	12.50	12.50	12.50	100	100
17.	XXV	2225-01-277-59	19.84	19.84	19.84	100	100
18.	XVII	2202-02-800-62	30.00	30.00	30.00	100	100
19.	XXIX	2551-60-101-98	25.00	25.00	25.00	100	100
20.	XXXIX	2810-00-800-90	16.13	16.13	16.13	100	100
21.	XVII	2202-03-102-71	20.00	20.00	20.00	100	100
22.	XXV	2225-03-800-87	10.50	10.50	10.50	100	100
23.	XXXVI	2515-00-800-14	26.39	26.39	26.39	100	100
24.	XXXV	2515-00-800-75	11.28	11.28	11.28	100	100
25.	XV	5054-80-052-99	18.67	18.67	18.67	100	100
26.	XVIII	2210-01-110-30	35.00	35.00	35.00	100	100

Sl. No.	Grant No	Head of account	Total Expenditure	Expenditure incurred during January - March 2013	Expenditure incurred during March 2013	Percentage of total expenditure incurred during	
						January-March 2013	March-2013
27.	XVIII	2210-05-105-15	12.44	12.44	12.33	100.00	99.12
28.	XXIV	4250-00-800-99	141.00	140.25	139.75	99.47	99.11
29.	XVII	2202-80-800-47	26.30	25.31	24.81	96.24	94.33
30.	XV	5054-80-800-69	27.25	25.00	25.00	91.74	91.74
31.	XLVI	2235-02-800-92	24.15	22.16	22.10	91.76	91.51
32.	XVI	2075-00-103-98	891.47	817.53	796.04	91.71	89.3
33.	XXIX	2551-01-101-08	29.00	27.20	25.23	93.79	87
34.	XV	5054-80-800-65	294.01	281.97	255.52	95.90	86.91
35.	XVII	2202-02-107-93	87.64	75.14	75.14	85.74	85.74
36.	XLVI	2235-60-200-76	23.93	20.75	20.47	86.71	85.54
37.	XLI	5075-60-190-96	105.00	105.00	88.50	100.00	84.29
38.	XVII	2202-02-800-53	90.26	86.57	75.64	95.91	83.8
39.	XXII	2217-05-800-83	43.14	35.25	35.25	81.71	81.71
40.	XV	3054-03-103-98	55.79	44.49	43.58	79.75	78.11
41.	XL	5051-02-200-81	13.28	10.07	10.06	75.83	75.75
42.	XXXIII	2405-00-105-94	49.21	42.62	36.86	86.61	74.9
43.	XX	2215-01-102-97	35.00	25.00	25.00	71.43	71.43
44.	XXVII	4425-00-108-42	14.90	10.42	10.41	69.93	69.87
45.	XXXVII	4859-02-800-98	93.96	65.61	65.61	69.83	69.83
46.	XXXIV	2406-01-101-84	26.71	21.36	18.52	79.97	69.34
47.	XXXV	2515-00-101-68	35.50	24.50	24.50	69.01	69.01
48.	XLVI	2235-02-101-95	22.82	17.77	15.74	77.87	68.97
49.	XI	2250-00-103-87	22.49	22.49	14.99	100	66.65
50.	XV	3054-04-105-98	126.39	87.85	84.13	69.51	66.56
51.	XXXVII	2851-00-106-34	23.4	15.51	15.51	66.28	66.28
52.	XXVI	2245-02-101-95	19.09	15.54	12.38	81.4	64.85
53.	XXXIII	4405-00-800-80	41.53	27.14	25.61	65.35	61.67
54.	XXXVIII	2700-80-800-99	26.57	25.00	16.15	94.09	60.78
55.	XV	5054-80-800-81	23.94	13.93	13.93	58.19	58.19

Sl. No.	Grant No	Head of account	Total Expenditure	Expenditure incurred during January - March 2013	Expenditure incurred during March 2013	Percentage of total expenditure incurred during	
						January-March 2013	March-2013
56.	XXIX	2435-01-101-85	45.07	35.68	25.60	79.17	56.8
57.	XXIV	2230-03-101-87	28.95	17.99	16.39	62.14	56.61
58.	XVII	2203-00-112-71	33.57	19.05	19.00	56.75	56.6
59.	XLVI	2235-02-102-69	54.15	32.1	30.22	59.28	55.81
60.	XXV	2225-01-800-57	114.79	97.07	63.69	84.56	55.48

**Appendix 2.15**  
**Major heads in which rush of expenditure occurred towards the end of the**  
**financial year 2012-13**

(Reference: Paragraph 2.3.11, Page 71)

(₹ in crore)

Sl. No.	Major Head	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2013	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	2020 Collection of taxes on income and expenditure	0.14	0.14	100.00	0.14	100.00
2.	2216 Housing	100.24	66.08	65.92	53.31	53.18
3.	2245 Relief on account of natural calamities	421.42	328.09	77.85	300.49	71.30
4.	2250 Other social services	26.03	24.29	93.32	16.42	63.08
5.	2501 Special programmes for rural development	93.79	71.46	76.19	71.32	76.04
6.	2551 Hill areas	94.51	92.00	97.34	89.01	94.18
7.	2810 New and renewable energy	23.49	21.46	91.36	20.24	86.16
8.	4216 Capital outlay on housing	18.79	10.89	57.96	9.57	50.93
9.	4225 Capital outlay on welfare of scheduled castes, scheduled tribes, other backward classes and minorities	30.60	19.42	63.46	17.79	58.14
10.	4250 Capital outlay on other social services	145.13	141.13	97.24	140.43	96.76
11.	4401 Capital outlay on crop husbandry	1.34	0.85	63.43	0.76	56.72
12.	4402 Capital outlay on soil and water conservation	20.39	13.28	65.13	10.73	52.62
13.	4404 Capital outlay on dairy development	0.30	0.18	60.00	0.18	60.00
14.	4425 Capital outlay on co-operation	43.05	32.83	76.26	31.95	74.22
15.	4435 Capital outlay on other agricultural programmes	5.00	3.86	77.20	2.88	57.60
16.	4515 Capital outlay on other rural development programmes	10.50	9.97	94.95	8.97	85.43
17.	4851 Capital outlay on village and small industries	37.13	24.73	66.60	24.28	65.39

Sl. No.	Major Head	Total expenditure during the year	Expenditure during the last quarter of the year		Expenditure during March 2013	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
18.	4859 Capital outlay on telecommunication and electronic industries	142.55	97.04	68.07	85.04	59.66
19.	4860 Capital outlay on consumer industries	42.00	34.30	81.67	31.60	75.24
20.	5051 Capital outlay on ports and light houses	264.66	257.00	97.11	255.62	96.58
21.	5053 Capital outlay on civil aviation	256.08	230.72	90.10	208.02	81.23
22.	5056 Capital outlay on inland water transport	17.57	16.77	95.45	15.98	90.95
23.	5075 Capital outlay on other transport services	386.05	374.62	97.04	356.14	92.25
24.	5475 Capital outlay on other general economic services	1.94	1.84	94.85	1.84	94.85

**Appendix 2.16**  
**Drawal of funds during 2012-13 to avoid lapse of budget grant**  
**(Reference: Paragraph 2.3.13, Page 71)**

*(₹ in crore)*

Sl. No.	Name of the Drawing Officer	Head of account and purpose of drawal	Amount drawn and month of drawal	Amount un-utilised	Remarks
1.	Director of Archaeology	2205-00-103-80 - Archaeology/ Heritage Museums at District level	6.04 March 2013	6.04	The Government had entrusted Kerala Museum of History & Heritage, Park View, Trivandrum as the nodal agency for setting up Heritage Museum at district level. The MOU and monitoring mechanisms has not been finalized and ₹6.04 crore remained unutilised in TSB Account ( July 2013)
2.	The Drugs Controller	2210-06-104-98- Drugs Testing Laboratory	5.95 March 2013	5.95	The Drugs Controller informed that the tender proceedings going on (i) for purchase of equipments for Drug Testing Laboratory, Thiruvananthapuram and (ii) for procuring machinery and equipments for Regional Drug Testing Laboratory, Ernakulam. The amount transfer credited to TSB Account and ₹5.95 crore remained unutilised (July 2013)
3.	The Project Director, KSUDP	2217-05-800-89 Jawaharlal Nehru National Urban Renewal Mission(Central Assistance)	12.82 March 2013	10.38	The fund relates to the "Procurement of Buses" under JNNURM and the buses are being purchased by the Kerala State Road Transport Corporation since it is the implementing agency. The payments are made to the suppliers as and when KSRTC recommends payment and out of the total central assistance of ₹12.82 crore under JNNURM, ₹10.38 crore (81 per cent) remained unutilised (July 2013)

Sl. No.	Name of the Drawing Officer	Head of account and purpose of drawal	Amount drawn and month of drawal	Amount un-utilised	Remarks
4.	Additional Development Commissioner, Hill Area Development Agency	2551-01-800-88- Hill Area Development Agency (One time ACA) State Plan	25.00 March 2013	19.05	Amount transfer credited to TSB Account. ₹19.05 crore remained unutilised (July 2013). Since the Project directors of PAU did not intimate the requirements based on the progress of works, the balance amount could not be released.
5.	Director, Collegiate Education	2202-03-102-70- Performance fund for Universities	7.50 March 2013	7.38	Amount transfer credited to TSB Account and ₹7.38 crore remained unutilised (July 2013).
6.	Administrative Officer, Directorate of Scheduled Caste Development	2225-01-800-26 - Pooled fund for special project proposed by other Departments under SCP	44.99 January 2013, February 2013 & March 2013	44.99	Amount transfer credited to TSB Account. Details of utilisation not furnished (July 2013) by Special Officer, Palakkad to the Directorate.
7.	-Do-	2225-01-800-57- Pooled fund for SCP	11.25 March 2013	11.25	Sanction for purchase of 3750 laptops was received only in April 2013. The amount transfer credited to TSB Account and ₹11.25 crore remained unutilised (July 2013).
8.	Registrar of Co-operative Societies	4425-00-108-42 - Assistance to PACS, Primary Societies, Wholesale Stores and Federations (NCDC Assisted)	8.37 March 2013	8.37	Awaiting withdrawal proposal from Joint Registrars as of July 2013. Amount transfer credited to TSB Account and ₹8.37 crore remained unutilised (July 2013).
9.	-Do-	4425-00-108-32- Farmers service centre (one time ACA)	6.66 March 2013	6.23	Amount transfer credited to TSB Account and ₹6.23 crore remained unutilised (July 2013).
10.	Director of Panchayats	2515-00-101-68 - Clean Kerala Mission	24.50 March 2013	7.93	Amount transfer credited to TSB Account and ₹7.93 crore remained unutilised (July 2013).

Sl. No.	Name of the Drawing Officer	Head of account and purpose of drawal	Amount drawn and month of drawal	Amount un-utilised	Remarks
11.	Director of Social Justice	2235-02-103-80- Gender Park	6.00 March 2013	5.88	Amount transfer credited to TSB Account and ₹5.88 crore remained unutilised (July 2013).
12.	-Do-	2235-02-800-92 - Modernisation of Existing Social Welfare Institutions	20.13 March 2013	14.55	Amount transfer credited to TSB Account and ₹14.55 crore remained unutilised (July 2013).
13.	Director of Fisheries	2405-00-105-94 - XIII <sup>th</sup> Finance Commission Award - Development of model fishing village and setting up of fishing marketing centres	8.00 March 2013	5.18	Transfer credited to TSB Account and ₹5.18 crore remained unutilised (Sep 2013) due to non-execution of agreement deed by the beneficiaries
14.	-Do-	2405-00-800-89 - Integrated Development of fishing villages	37.91 March 2013	26.46	Transfer credited to TSB Account and ₹26.46 crore remained unutilised (Sep 2013)
		<b>Total</b>	<b>225.12</b>	<b>179.64</b>	

**Appendix 2.17**  
**Pendency in submission of Detailed Contingent bills against Abstract**  
**Contingent (AC) bills drawn from 2009-10 to 2012-13**  
**(Reference: Paragraph 2.4.1, Page 72)**

(In ₹)

Sl. No.	Name of Drawing and Disbursing Officer	Year	Number of AC bills	Amount
1.	Accounts Officer, City Police Office, Kochi	2012-13	1	6,88,850
2.	Block Development Officer, Mannarkkad	2012-13	1	5,91,279
3.	Cattle Sterility Officer, Alwaye	2012-13	1	2,00,000
4.	Chief Veterinary Officer, District Veterinary Centre, Ernakulam	2012-13	1	4,08,000
5.	Child Development Project Officer, ICDS Cell, Palakkad	2012-13	2	79,500
6.	Child Development Project Officer, ICDS, Kothamangalam	2012-13	1	50,750
7.	Child Development Project Officer, ICDS, Mannarkkad	2012-13	2	98,500
8.	Child Development Project Officer, Kannur (Urban)	2011-12	1	1,30,000
		2012-13	1	1,38,600
9.	Child Development Project Officer, Kondotty Addl., Cherukavu, Malappuram	2011-12	1	2,94,000
10.	Child Development Project Officer, Perinthalmanna (Addl.), Malappuram	2011-12	1	3,10,600
11.	Child Development Project Officer, Tirur, Malappuram	2011-12	1	2,72,800
12.	District Educational Officer, Malappuram	2010-11	1	5,50,000
13.	District Officer, Kerala Public Service Commission, Ernakulam.	2012-13	2	50,400
14.	District Police Officer, Thrissur	2012-13	4	7,95,000
15.	District Police Officer, Thrissur (Rural)	2012-13	3	5,39,350
16.	District Social Welfare Officer, Wayanad	2012-13	1	9,750
17.	Headmaster, Govt. Oriental High School, Edathunattukara	2012-13	1	55,000
18.	Headmistress, GHS, Alanallur	2012-13	1	55,000
19.	Joint Director, Curriculum Development Centre, Kalamassery	2012-13	1	2,50,000
20.	Personal Assistant to District Educational Officer, Kannur	2011-12	1	8,00,000
21.	Personal Assistant to District Educational Officer, Kozhikode	2011-12	1	10,97,050
22.	Personal Assistant to District Educational Officer, Palakad	2012-13	5	6,28,050
23.	Principal Agricultural Officer, Palakad	2011-12	1	2,50,000
		2012-13	1	30,000

Sl. No.	Name of Drawing and Disbursing Officer	Year	Number of AC bills	Amount
24.	Principal Agricultural Officer, Thrissur	2009-10	1	10,00,000
		2011-12	1	15,00,000
		2012-13	3	21,57,500
25.	Principal, Diet, R V Puram, Thrissur	2012-13	2	1,60,000
26.	Principal, Govt. Polytechnic College, Kothamangalam	2012-13	1	41,862
27.	Programme Officer, ICDS Level Cell, Malappuram	2011-12	2	11,49,500
28.	Regional Officer, Kerala Public Service Commission, Ernakulam.	2012-13	1	1,00,000
29.	Sr. Veterinary Surgeon, Veterinary Dispensary, Kothamangalam	2012-13	2	40,000
30.	Superintendent, Central Prison, Kannur	2011-12	2	11,00,000
31.	Superintendent, Central Prison, Viyyur	2012-13	3	5,99,500
32.	Superintendent, Central Prison, Viyyur	2012-13	3	4,24,000
33.	Superintendent, Open Prison, Chimeni	2011-12	1	2,70,000
34.	Superintendent, Sub Jail, Alathur	2012-13	2	1,00,000
35.	Superintendent, Sub Jail, Attingal	2012-13	1	10,000
36.	Superintendent, Sub Jail, Ottappalam	2012-13	1	40,000
37.	Tribal Development Officer, Palakad	2012-13	2	98,280
38.	Veterinary Surgeon, Veterinary Dispensary, Cherai	2012-13	1	11,475
39.	Veterinary Surgeon, Veterinary Dispensary, Chottanikara	2012-13	1	11,475
40.	Veterinary Surgeon, Veterinary Dispensary, Chranallur	2012-13	1	30,000
41.	Veterinary Surgeon, Veterinary Dispensary, Malayattur	2012-13	1	30,000
42.	Veterinary Surgeon, Veterinary Dispensary, Marady	2012-13	1	30,000
43.	Veterinary Surgeon, Veterinary Dispensary, Marathancode	2012-13	1	36,250
44.	Veterinary Surgeon, Veterinary Dispensary, Mazhuvannur	2012-13	1	28,000
45.	Veterinary Surgeon, Veterinary Dispensary, Oonnakal	2012-13	1	60,000
46.	Veterinary Surgeon, Veterinary Dispensary, Peringala	2012-13	1	60,000
47.	Veterinary Surgeon, Veterinary Dispensary, Varappatty	2012-13	1	10,000
<b>Total</b>			<b>75</b>	<b>1,74,70,321</b>

**Appendix 2.18**  
**List of controlling officers where amounts exceeding ₹10 crore in each case**  
**remained unreconciled during 2012-13**  
**(Reference: Paragraph 2.4.2, Page 73)**

Sl. No.	Name of the controlling officer	Amount not reconciled (₹ in crore)
1.	The Secretary to Government, Information Technology Department, Thiruvananthapuram	139.62
2.	The Secretary to Government, Water Resources Department, Thiruvananthapuram.	463.29
3.	The Secretary to Government, Local Self Government Department, Thiruvananthapuram.	21.65
4.	The Secretary, Revenue Department, Thiruvananthapuram.	211.04
5.	The Secretary to Government, Scheduled Castes and Scheduled Tribes Development Department, Thiruvananthapuram.	51.12
6.	The Chief Electoral Officer, Legislative Complex, Thiruvananthapuram	26.14
7.	The Director, Survey and Land Records, Thiruvananthapuram	90.03
8.	The Commandant General, Fire & Rescue Services Headquarters, Thiruvananthapuram	111.70
9.	The Director, Vocational Higher Secondary Education, Thiruvananthapuram	213.96
10.	The Director, Sports and Youth Affairs, Jimmy George Indoor Stadium, Thiruvananthapuram	52.93
11.	The Director of NCC, Vazhuthacaud, Thiruvananthapuram	31.96
12.	The Secretary, Kerala Sports Council, Thiruvananthapuram	46.25
13.	The Member Secretary, Kerala State Youth Welfare Board, Thiruvananthapuram	15.19
14.	The Director, Higher Secondary Education, Thiruvananthapuram	3448.90
15.	The Text Book Officer, Text Book Publications, Fort, Thiruvananthapuram	33.03
16.	The Director, Indigenous Medicines, Thiruvananthapuram	66.08
17.	The Director, Insurance Medical Services Department, Thiruvananthapuram	98.57
18.	The Director, Regional Cancer Centre, Thiruvananthapuram	56.58
19.	The Director, Indian Systems of Medicine, Thiruvananthapuram	79.93
20.	The Director, Kerala Sustainable Urban Development Project, Thiruvananthapuram	100.33
21.	The Director, Scheduled Caste Development Department, Thiruvananthapuram	740.76
22.	The Director, Scheduled Tribe's Development Department, Thiruvananthapuram	250.21

<b>Sl. No.</b>	<b>Name of the controlling officer</b>	<b>Amount not reconciled</b>
23.	The Director of Backward Communities Development Department, Thiruvananthapuram	46.76
24.	The Secretary to Government, Backward Classes Development Department, Secretariat, Thiruvananthapuram	10.90
25.	The Director, Groundwater Directorate, Thiruvananthapuram	41.79
26.	The Director, Mining and Geology Department	10.44
27.	The Director of Ports	47.30
28.	The District Collector, Ernakulam	328.27
29.	The Managing Director, Kerala Land Development Corporation Ltd.	15.39
30.	The Principal, Homoeo College, Thiruvananthapuram	16.17
<b>Total</b>		<b>6866.29</b>

Appendix 2.19

Substantial savings of ₹ one crore and above noticed under Grant no. XXIX - Agriculture  
(Reference: Paragraph 2.5.2; Page 74)

(₹ in crore)

Sl. No.	Head of account with nomenclature	Budget provision	Expenditure	Savings	Percentage of saving	Reason for saving
1.	2401-00-001-96-Strengthening of Agricultural Administration and introduction of training and visiting system of extension (NP)	190.16	183.39	6.77	3.56	Savings mainly in pay and dearness allowance.
2.	2401-00-001-97-Package Programme for Agricultural Demonstration and Propaganda (NP)	6.65	3.29	3.36	50.53	-Do-
3.	2401-00-001-98-Superintendence - Regional and District Control (NP)	9.48	7.59	1.89	19.94	Due to non-filling of vacancies.
4.	2401-00-102-92-Intensive Paddy Development Units (NP)	3.61	0.84	2.77	76.73	Savings mainly in pay and dearness allowance.
5.	2401-00-107-99-Pesticides Testing Laboratory (NP)	3.92	2.41	1.51	38.52	-Do-
6.	2401-00-108-96-Production of T x D Hybrid Coconut Seedling (Centrally Sponsored Scheme 50 per cent) (NP)	1.66	0.62	1.04	62.65	-Do-
7.	2401-00-108-98-Development of Coconut (NP)	4.39	2.65	1.74	39.63	-Do-
8.	2401-00-113-96-Expansion of Agricultural Engineering Service (NP)	6.22	5.08	1.14	18.32	-Do-
9.	2401-00-113-97-Purchase of Tractors and Bulldozers for hiring to Cultivators (NP)	2.23	1.05	1.18	52.91	-Do-
10.	2401-00-105-85-Organic Farming (P)	10.00	2.80	7.20	72.00	Due to lack of certification on account of technical reasons and non-marketing of organic produce.

Sl. No.	Head of account with nomenclature	Budget provision	Expenditure	Savings	Percentage of saving	Reason for saving
11.	2401-00-105-86-Establishment of Modern Laboratories (P)	4.40	2.42	1.98	45.00	Due to non-purchasing of Atomic Absorption Spectro-photo meter unit.
12.	2401-00-108-59-Development of Spices (P)	19.00	10.03	8.98	47.26	Saving of ₹606.80 lakh was due to non-achievement of area expansion component consequent on non-availability of good quality planting materials. Reasons for the balance saving of ₹290.70 lakh have not been intimated.
13.	2401-00-109-76-Farmers Welfare Fund Board. (P)	2.50	0.00	2.50	100.00	Due to non-receipt of sanction for implementing the scheme and delay in constituting the Farmer's Welfare fund Board.
14.	2401-00-109-80-Strengthening of agricultural extension (P)	17.25	12.44	4.81	27.88	Reasons not given.
15.	2401-00-113-83-Agro Service Centres and Service Delivery (P)	20.00	9.66	10.34	51.70	Mainly due to non-completion of the purchase of machineries included under the scheme.
16.	2401-00-800-26-Pilot Scheme on Income Support (P)	4.00	0.00	4.00	100.00	Reasons not given.
17.	2401-00-800-27-Wayanad Package (P)	25.00	22.53	2.47	9.88	Reasons not given.
18.	2401-00-800-28-Soil Health Management and Productivity Improvement (P)	7.00	1.09	5.91	84.43	Saving of ₹373.30 lakh were on account of non-completion of scheme due to delay in completing the studies on zonal productivity aspects. Reasons for the balance saving not given.

Sl. No.	Head of account with nomenclature	Budget provision	Expenditure	Savings	Percentage of saving	Reason for saving
19.	2401-00-800-32-XIII Finance Commission Award (P)	75.00	56.83	18.17	24.23	Administrative Sanction has not been obtained fully for the budget provision from the Government of Kerala.
20.	2401-00-800-37-Rashtriya Krishi Vikas Yojana (ACA) (P)	258.75	252.55	6.20	2.40	Reasons not given.
21.	2401-00-800-61-Centrally Sponsored Schemes under the Macro Management (90 per cent CSS) (P)	13.00	11.23	1.77	13.62	Saving mainly in Subsidy and Grants-in-aid
22.	2435-01-800-94-Value Addition (P)	15.00	11.11	3.89	25.93	Saving attributed to non-receipt of suitable value addition projects. The assistance sanctioned for establishment of Rice Mill at Wayanad could not be achieved.
23.	2435-01-800-99-Market Development (P)	25.00	18.60	6.40	25.60	Due to non-utilisation of amount earmarked for mobile market units.
24.	2551-01-101-08-Integrated Development for Watersheds of Western Ghats Region (P)	45.46	28.97	16.50	36.30	Reasons not given.
25.	2551-01-103-94-Forest based programmes for Western Ghats (P)	4.11	2.79	1.32	32.12	Reasons not given.
26.	2551-01-800-92-Other Programmes: Research, Monitoring & Evaluation and Training (P)	3.37	0.45	2.92	86.65	Reasons not given.
27.	4551-01-800-99-Hill Area Development Authority (RIDF) (P)	25.00	0.00	25.00	100.00	Due to the non-sanctioning of RIDF Scheme by Government.
28.	2705-00-101-81-Kanhirapuzha Project (Plan) (50 per cent CSS) (P)	2.10	1.09	1.01	48.10	Due to non-reclamation of water-logged areas and correction of system deficiency for want of approval of the Project Report by Government of India.

Sl. No.	Head of account with nomenclature	Budget provision	Expenditure	Savings	Percentage of saving	Reason for saving
29.	2705-00-101-82-Pazhassi Project (Plan) (50 per cent CSS) (P)	1.70	0.56	1.14	67.06	Out of the total saving of ₹114.15 lakh, saving of ₹88.46 lakh were mainly due to (i) slow progress of field channel works due to non-availability of water in the ayacut area (ii) non-enforcement of warabandhi due to shortage of water in the canal system. Reasons for the balance saving not furnished.
30.	4702-00-101-87-Renovation of Ponds (P)	35.00	8.16	26.84	76.69	Administrative sanction was accorded only during February and March 2013.
31.	4702-00-101-92-Minor Irrigation Works - NABARD Assisted Scheme (Lift Irrigation Works) (P)	5.00	0.02	4.98	99.60	No new works arranged under this scheme.
32.	2415-03-277-98-Infrastructure Development of Kerala Veterinary & Animal Sciences University - RIDF XVI (P)	20.00	0.00	20.00	100.00	Reasons not given.
33.	2415-03-277-99-Kerala veterinary and Animal sciences University (NP)	39.26	37.26	2.00	5.09	Reasons not given.
34.	4402-00-203-96-Infrastructure development in Kole lands - Marangattupadavu punja and Nooradithodu canal (P)	25.00	5.00	20.00	80.00	Saving of ₹1656.75 lakh was due to non-completion of tender formalities consequent on revision of schedule of rates. The revised Administrative sanction was given only in January 2013.
35.	4402-00-800-81-Drainage and Flood Protection Project under RIDF XV (P)	3.00	1.36	1.64	54.67	The work was terminated due to problems in execution.

Sl. No.	Head of account with nomenclature	Budget provision	Expenditure	Savings	Percentage of saving	Reason for saving
36.	4402-00-800-83-Drainage & Flood Protection Project by KLDC (P)	2.00	0.53	1.47	73.50	Non-availability of land for construction and non-receipt of sanction for transportation of red earth from the Revenue authorities.
37.	4402-00-800-86- Drainage and Flood Protection Project under RIDF XII NABARD Assisted Project (P)	3.00	0.30	2.70	90.00	Dropping of certain items of work due to the objection of local people, request of Padasekhara Samithy, non-availability of land ,etc.
38.	4402-00-800-88-Drainage and Flood Protection Project (P)	3.00	0.44	2.56	85.33	Due to site condition, non-availability of land and stay order of High Court for the works.
39.	2702-01-001-99-Establishment (NP)	67.52	52.90	14.62	21.65	Reasons not given.
40.	2702-01-800-88-Punja dewatering by pumps-subsidy (NP)	6.25	4.75	1.50	24.00	Reasons not given.
41.	2702-01-800-94-Minor Irrigation Projects Maintenance (NP)	80.91	76.16	4.75	5.87	Expenditure limited to actual for payment of bills.
42.	4702-00-101-84-Priority Works under Minor Irrigation (NP)	50.00	2.87	47.13	94.26	LC proposals upto October 2012 only issued.
43.	4702-00-101-88-Malabar Irrigation Package (MIRPA) - Special Package for Ernakulam - Revamping of Existing Lift Irrigation Schemes (NP)	10.00	6.53	3.47	34.70	-Do-
44.	4702-00-101-89-Malabar Irrigation Package (MIRPA) - Revamping and Rejuvenation of Lift Irrigation Schemes and Regulators (NP)	17.50	12.31	5.19	29.66	-Do-
	<b>Total</b>			<b>312.76</b>		

Source: VLC data, O/o the PAG (A&E), Kerala.

**Appendix 2.20**  
**Excess expenditure of ₹ one crore and above over budget allocation noticed under Grant No.**  
**XXIX – Agriculture**  
**(Reference: Paragraph 2.5.3; Page 74)**

(₹ in crore)

Sl. No	Head of account	Budget	Expenditure	Excess	Percentage	Reason
1.	2401-00-800-91-Contingency Programme to meet Natural Calamities (P)	0.80	2.11	1.32	165.00	To meet the expenses in connection with crop loss due to breach of bund in Kuttanad region in Alappuzha.
2.	2435-01-101-85 Market intervention support for Price stabilization (P)	5.00	45.07	40.07	801.40	Due to (i) providing fund for the release of procuring coconut through Krishi Bhavans, converting them to Kopra and issuing to NAFED (₹980 lakh) (ii) meeting the expenditure towards market interventions support made by Vegetable and Fruit Promotion Council, Kerala and HortiCorp and Kerafed (₹2537 lakh) and (iii) providing financial assistance to ginger cultivation under commodity safety net scheme (₹489.55 lakh).
3.	2401-00-103-99-Production and distribution of improved seeds (NP)	9.94	18.90	8.96	90.14	Major excess in pay, dearness allowances and wages.
4.	2401-00-104-98-District Agricultural Farms (NP)	4.15	9.07	4.92	118.55	Major excess in pay and wages.
5.	2401-00-104-99-Composite Farms (NP)	8.83	11.43	2.60	29.45	Major excess in wages.
6.	2702-02-005-99-Ground water Investigation and Development (NP)	19.91	22.89	2.98	15.01	Excess in pay, dearness allowances and wages.
7.	2702-02-005-77-Rajiv Gandhi Drinking Water Mission(State Plan) (P)	1.00	10.00	9.00	900	Due to regularization of additional expenditure incurred towards drought relief works undertaken by the Groundwater department.

Sl. No	Head of account	Budget	Expenditure	Excess	Percentage	Reason
8.	4402-00-800-80- Drainage and flood Protection project under RIDF XVI (P)	7.00	11.50	4.50	64.28	Excess expenditure occurred to (i) meet the re-imburement of claims submitted by Kerala land Development Corporation for the projects under RIDF XVII and (ii) to meet expenditure incurred towards release of funds to KLDC against the re-imburement sanctioned by NABARD.
9.	4702-00-101-93-Minor Irrigation Class I Works-NABARD Assisted Scheme (P)	25.21	30.25	5.04	19.99	Excess expenditure incurred to (i) provide funds for adjustment of establishment and tools and plant, share debit charges corresponding to works ( ₹319.44 lakh) (ii) for clearing pending bill of works having Nabard assistance (₹184.89 lakh).
10.	4702-00-101-99-Minor Irrigation Works (P)	2.00	3.13	1.13	56.50	Due to clearing of pending bills of contractors and providing funds for adjustment of establishment and tools and plant, share debit charges corresponding to works.
11.	2705-00-101-75-Muvattupuzha Valley Irrigation Project (P)	0.20	1.67	1.47	735.00	Mainly for meeting the additional expenditure towards salaries and other establishment charges of various irrigation projects.
	<b>Total</b>			<b>81.99</b>		

Source: VLC data, O/o the PAG (A&E), Kerala

**Appendix 2.21**  
**Rush of expenditure noticed under Grant No. XXIX – Agriculture**  
**(Reference: Paragraph 2.5.4; Page 74)**

(₹ in crore)

Sl. No.	Head of account	Total expenditure during the year	Expenditure during the last two months	Percentage of total expenditure	Reasons
1.	2401-00-800-31-Small Scale-nominal farmers pension (NP)	101.06	91.06	90.10	Reasons not given.
2.	2402-00-102-79-Thrissur Kole Development Samithi (NP)	0.35	0.35	100.00	-Do-
3.	6401-00-800-74-Loans to Malabar Market Committee (NP)	0.21	0.21	100.00	-Do-.
4.	2401-00-105-85-Organic Farming (P)	2.80	2.28	81.42	-Do-.
5.	2401-00-113-83-Agro Service Centres and Service Delivery. (P)	9.66	8.92	92.33	-Do-.
6.	2401-00-113-85-Promotion and Strengthening of Agricultural Mechanisation (100 per cent CSS) (P)	0.20	0.18	90.00	-Do-
7.	4401-00-107-97-Establishment of Modern Laboratories (P)	0.53	0.52	98.11	-Do-.
8.	2551-01-101-08-Integrated Development for Watersheds of Western Ghats Region (P)	29.00	26.56	91.59	Annual plan proposals from the Western Ghats Cell were received very late and funds were released only in December.
9.	2551-01-103-94-Forest based programmes for Western Ghats (P)	2.79	2.30	82.44	Annual plan proposals from the Western Ghats Cell were received very late and funds were released only in December.

Sl. No.	Head of account	Total expenditure during the year	Expenditure during the last two months	Percentage of total expenditure	Reasons
10.	2551-01-800-88-Hill Area Development Agency (One Time ACA) State Plan (P)	25.00	25.00	100.00	Administrative Sanction received in January 2013 and the funds were released according to the progress of work.
11.	2551-01-800-90-Hill Area Development Authority (P)	11.30	11.30	100.00	Administrative Sanction received in January 2013 and the funds were released according to the progress of work.
12.	2551-01-800-92-Other Programmes: Research, Monitoring & Evaluation and Training (P)	0.45	0.45	100.00	Annual plan proposals from the Western Ghats Cell were received very late and funds were released only in December 2012.
13.	2551-60-101-98-Sabarimala Master Plan (P)	25.00	25.00	100.00	Reasons not given.
14.	4402-00-203-98-Upgradation of Thrissur Kole Land (NP)	0.36	0.36	100.00	The fund was sanctioned at the end of the financial year.
15.	4402-00-203-96-Infrastructure development in Kole lands - Marangattupadavu punja and Nooradithodu canal (P)	5.00	5.00	100.00	Revised Administrative Sanction received in January 2013 only.
16.	4402-00-800-84-Purakkad Kari Land Development Project(NABARD Assisted RIDF) (P)	0.12	0.12	100.00	Reasons not given.
17.	4402-00-800-89-Improvements to Pazhangattuchal(north& south) in Pattanakkad Grama Panchayat (P)	0.38	0.38	100.00	-Do-

Sl. No.	Head of account	Total expenditure during the year	Expenditure during the last two months	Percentage of total expenditure	Reasons
18.	2415-05-277-99-Fisheries and Ocean Science University (P)	12.00	12.00	100.00	-Do-
19.	2702-02-005-77-Rajiv Gandhi Drinking Water Mission(State Plan) (P)	10.00	9.68	96.82	-Do-
20.	2702-02-005-80-Scheme for Ground Water Conservation and Recharge (P)	0.44	0.39	88.64	-Do-
21.	2702-02-005-93-Scheme for Control and Regulation of Ground Water (P)	0.11	0.09	90.00	-Do-
	<b>Total</b>	<b>236.76</b>	<b>222.15</b>		

Source: VLC data, O/o the PAG (A&E), Kerala

**Appendix 2.22**  
**Non-submission of vouchers in support of payments**  
**(Reference: Paragraph 2.6.2; Page 77)**

(In ₹)

Sl. No.	Name of Treasury	Item	Amount
1	Thiruvananthapuram	102	1,49,09,255
2	Kattakkada	6	1,21,368
3	Kollam	14	7,28,927
4	Alleppey	5	30,889
5	Chengannur	8	6,38,812
6	Kottarakkara	15	23,93,418
7	Pathanamthitta	5	54,270
8	Kottayam	8	35,716
9	Pala	2	9,562
10	Idukki	13	2,26,194
11	Ernakulam	47	21,61,266
12	Muvattupuzha	7	2,72,553
13	Malappuram	12	9,29,387
14	Kozhikode	11	15,19,279
15	Kozhikode Rural	6	3,02,566
16	Wayanad	6	7,37,248
17	Kannur	10	4,47,801
18	Mattannur	1	10,152
19	Kasargode	3	58,901
	<b>Total</b>	<b>281</b>	<b>2,55,87,564</b>

## Appendix 2.23

Statement showing scheme-wise fund allotment and status of implementation for the year 2012-13 in selected departments  
(Reference: Paragraph 2.7; Page 78)

(₹ in crore)

Sl. No.	Name of scheme	Amount announced in the budget speech	Provision	Expenditure	Status of implementation
<b>Sports and Youth Affairs department</b>					
1.	Sports Development Fund	1	Token	...	Government approval was not obtained for registration of the trust.
2.	Indoor Stadium at Peravoor	0.25	Token	0.76	Only a token provision was made in the budget. Amount was re-appropriated and transferred to NGS.
3.	Sports stadium of international standard at Kozhikode	1	Token	...	Proposal was not received.
4.	Sports Academy at Pulloorampara	0.10	Token	...	Administrative sanction was not obtained
5.	Stadium and bicycle velodrome at Painavu	1	Token	...	Land was not identified.
6.	Construction of Headquarters building for Youth Affairs Department	0.50	..	...	Land has been acquired. Construction yet to be started.
7.	Laying of synthetic track at High Altitude Training Centre at Munnar	1	Token	...	Proposal not received from National Games Secretariat.
8.	Acquiring double engine aircraft	6	...	...	Administrative sanction was received in March 2013. No fund was provided in the budget.
9.	Starting of new courses such as air craft maintenance	...	...	...	No provision was made in the budget and new courses were not commenced.
	<b>Total</b>	<b>10.85</b>	<b>...</b>	<b>0.76</b>	
<b>Agriculture department</b>					
10.	Hi-tech agriculture – green house scheme	45	12	11.97	Major portion of the fund was transferred to implementing agencies. Out of ₹5.075 crore transferred to State Horticulture Mission ₹3.32 crore was remained as balance amount.

Sl. No.	Name of scheme	Amount announced in the budget speech	Provision	Expenditure	Status of implementation
11.	Providing 25 per cent subsidy for two wheeler purchase		Token	....	Even though proposal was given during 2012-13, no fund was provided. The scheme will be implemented during 2013-14.
12.	25 per cent capital cost over and above the assistance given by Coconut Development Board		Token	2	Expenditure was met from another head of account. The amount was not fully utilized.
13.	Kerafed-FIT venture	5	Token	....	No fund was provided hence the scheme was not implemented
14.	Agri Super Malls at Anayara, Maradu and Vengeri.	50	Token	....	The scheme will commence during 2013-14.
15.	Pineapple Mission	1	Token	....	The scheme was not implemented.
16.	Rice bio-park	10	Token	....	Preliminary work started.
17.	Coconut bio-park	15	Token	....	Preliminary work started.
18.	International Research Centre for below sea level farming in Kuttanad	10	Token	....	Preliminary work started.
19.	Development of kole fields in Thrissur	400	Token	...	Scheme is being implemented with the assistance of NABARD.
	<b>Total</b>	<b>536</b>	<b>12</b>	<b>13.97</b>	
<b>Scheduled Caste Development department</b>					
20.	Financial assistance up to ₹ one lakh to poor those afflicted with fatal diseases	115	...	8.72	Since no separate provision was made in the budget, expenditure was met from the corpus fund of the department.
21.	QRG scheme by forming self help groups of SC women		...	0.60	Fund was transferred to Animal Husbandry Directorate from the Corpus fund of the department for 'Goat rearing'
22.	Toilet construction in SC families		Token	43.80	Only a token provision was available in the concerned head of account. Hence expenditure was met from the corpus fund.

Sl. No.	Name of scheme	Amount announced in the budget speech	Provision	Expenditure	Status of implementation
23.	Development of existing vocational training centres to skill development centres		...	...	Absence of clear guidelines from Government resulted in non-implementation of the scheme.
24.	Community College at Vandoor	...	Token	...	No proposal was received from Nettur Technical Training Foundation (NTTF). It was also stated that there was practical difficulty in implementation.
25.	Community Clinic	2.50	....	0.33	Expended from corpus fund
	<b>Total</b>	<b>117.5</b>	<b>....</b>	<b>53.45</b>	
<b>Social Justice department</b>					
26.	Setting up of Child Right Commission	1	Token	...	No expenditure during 2012-13. The commission started functioning only in June 2013.
27.	Model Anganwadi in each legislative assembly	5	..	Out of this ₹ 0.63 lakh was drawn from another account	Finance Department stated that expenditure for the scheme was to be met from 2235-02-102-56. But the department had drawn ₹54.52 crore from 2235-02-102-69 (P) 50 per cent CSS Supplementary Nutrition Programme under ICDS and transferred to the TSB account of the Director for construction of anganwadis.
28.	Children's Home in Idukki District	..	Token	...	Revised Administrative sanction was obtained only on 29 June 2013.
29.	Nirbhaya scheme	1.3	0.63	0.17	The scheme is for boy's home of ₹0.46 crore was kept in the TSB account of the Director.
30.	'Thantedom' Gender Park at Kozhikode	10	6	6	The scheme was announced in 2011-12 budget speech also. An amount of ₹ three crore and ₹ six crore was drawn during 2011-12 and 2012-13 respectively. The scheme was yet to be started. Rupees 7.52 crore remained unutilized as on April 2013 in the TSB account of the Director.
	<b>Total</b>	<b>17.3</b>	<b>6.63</b>	<b>6.80</b>	Balance amount spent

Sl. No.	Name of scheme	Amount announced in the budget speech	Provision	Expenditure	Status of implementation
<b>Scheduled Tribe Development department</b>					
31.	Training to unemployed young women in Auto rickshaw driving	..	Token	...	AS was received during 2012-13. Even though the department moved for additional authorization of ₹8.14 crore, no amount was provided during 2012-13.
32.	Monthly assistance of ₹1000 for sickle cell anemia patients	2	Token	0.27	Fund was given through additional authorization
33.	Tribal traditional medical education centre at Vithura	0.20	Token	...	AS for the project was received on 17 July 2013. Proposal for additional authorization of ₹20 lakh submitted to Government.
34.	Residential school at Kuttichal grama Panchayat	1	...	...	Land was identified. Further action is in progress
35.	Construction of Royal mansion for Kovilmala Raja Mannan	0.20	Token	...	Scheme was not implemented due to non-availability of suitable land
<b>Total</b>		<b>3.40</b>	<b>...</b>	<b>0.27</b>	
<b>Tourism department</b>					
36.	Setting up of Tourism Promotion Board	15	15	3.97	Tourism Promotion Board was not set up. Amount spent was for Trade Fairs, Advertisements, etc.
37.	Harippad Pilgrim Mega Tourism Project	0.20	Token	....	Preparation of the DPR for the project was under process.
38.	Developing Munderi Thaneerthadam in Kannur into a bird sanctuary		Token	...	The Department did not take up this project.
39.	Hop on Hop off	...	Token		Fund of ₹0.25 crore was drawn from another head of account.
40.	Integrated Pilgrim Tourist Circuit connecting Murukanmala, Thangalpara, etc. , with Kurisumutam Pilgrim Centre, etc.	0.25	Token	...	No fund was provided in the budget. This project was included in a mega tourism project 'Green Tourism Circuit'. No separate sanction was given for this project.
<b>Total</b>		<b>15.45</b>	<b>15</b>	<b>3.97</b>	
<b>Grand Total</b>		<b>700.50</b>	<b>33.63</b>	<b>79.22</b>	

**APPENDIX 3.1**  
**Utilisation Certificates outstanding as on 30 June 2013**  
**(Reference: Paragraph 3.1; Page 81)**

(₹ in crore)

Department	Year of payment of grant	Total grants paid		Utilisation certificates			
		Number	Amount	Received		Outstanding	
				Number	Amount	Number	Amount
Agriculture	2010-11	3	1.23	0	0.00	3	1.23
Agriculture	2011-12	5	25.00	2	10.00	3	15.00
Animal Husbandry	2012-13	5	29.90	0	0.00	5	29.90
Co-operation	2010-11	1	0.24	0	0.00	1	0.24
Co-operation	2012-13	4	6.55	0	0.00	4	6.55
Cultural Affairs	2009-10	17	2.78	13	1.75	4	1.03
Cultural Affairs	2010-11	89	45.88	80	35.98	9	9.90
Cultural Affairs	2011-12	74	21.90	66	16.00	8	5.90
Cultural Affairs	2012-13	76	25.42	6	0.36	70	25.06
Dairy Development	2011-12	1	5.00	0	0.00	1	5.00
Environment	2012-13	1	5.67	0	0.00	1	5.67
Fisheries	2010-11	4	1.00	0	0.00	4	1.00
Fisheries	2011-12	6	20.64	2	1.39	4	19.25
Food	2012-13	1	56.65	0	0.00	1	56.65
General Administration	2012-13	2	3.50	0	0.00	2	3.50
General Education	2010-11	16	17.43	14	17.07	2	0.36
General Education	2011-12	21	31.49	20	31.29	1	0.20
General Education	2012-13	5	71.04	2	23.22	3	47.82
General Service	2011-12	1	1.80	0	0.00	1	1.80
Health	2012-13	17	62.38	13	56.50	4	5.88
Higher Education	2010-11	19	33.14	17	33.03	2	0.11
Higher Education	2011-12	4	5.21	3	4.41	1	0.80
Higher Education	2012-13	37	185.86	16	111.46	21	74.40
Information Technology	2012-13	8	13.89	0	0.00	8	13.89
Labour	2012-13	1	1.00	0	0.00	1	1.00
Other Administrative Service	2012-13	7	2.28	0	0.00	7	2.28
Panchayat	2010-11	4	6.15	0	0.00	4	6.15
Panchayat	2011-12	2	8.55	0	0.00	2	8.55
Parliamentary Affairs	2012-13	4	0.65	0	0.00	4	0.65
Planning	2010-11	3	0.83	1	0.23	2	0.60
Planning	2011-12	1	0.20	0	0.00	1	0.20
Power	2012-13	1	50.93	0	0.00	1	50.93
Sales Tax	2012-13	4	3.19	0	0.00	4	3.19
Scheduled Caste & Tribe	2012-13	9	6.37	0	0.00	9	6.37
Social Welfare	2012-13	5	4.24	0	0.00	5	4.24

Department	Year of payment of grant	Total grants paid		Utilisation certificates			
				Received		Outstanding	
		Number	Amount	Number	Amount	Number	Amount
Sports & Youth Affairs	2010-11	3	0.85	0	0.00	3	0.85
Sports & Youth Affairs	2011-12	14	20.94	6	4.83	8	16.11
Sports & Youth Affairs	2012-13	4	0.97	0	0.00	4	0.97
Tourism	2012-13	2	2.75	0	0.00	2	2.75
Urban Development	2011-12	4	58.70	2	7.50	2	51.20
<b>Total</b>		<b>485</b>	<b>842.20</b>	<b>263</b>	<b>355.02</b>	<b>222</b>	<b>487.18</b>

**Appendix 3.2**  
**Statement showing names of bodies and authorities, the accounts of**  
**which had not been received as of March 2013**  
**(Reference: Paragraph 3.2; Page 82)**

(₹ in crore)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received
<b>Agriculture</b>			
1.	Kerala Veterinary and Animal Science University	2010-11	60.11
<b>Power</b>			
1.	Agency for non-conventional energy and rural technology	2009-10	27.94
<b>Tourism</b>			
1.	Thenmala Eco Tourism Promotion Society	2009-10	0.59
<b>Industries</b>			
1.	Public Sector Restructuring and Internal Audit Board	2010-11	0.50
<b>Social Welfare</b>			
1.	Kerala Anganwadi Workers Welfare Board, Thiruvananthapuram	2010-11 2011-12	1.46 1.96
<b>Science and Technology</b>			
1.	Kerala State Remote Sensing and Environment Centre, Thiruvananthapuram	2010-11 2011-12	0.50 1.09
<b>Revenue</b>			
1.	Project Director, Bhoomi Kerala Project, Thiruvananthapuram	2008-09 2009-10 2010-11	8.45 9.95 0.24
2.	CH Mohammed Koya memorial State Institute for mentally handicapped, Thiruvananthapuram	2011-12	0.95
<b>Labour and Rehabilitation</b>			
1.	Kerala Agricultural Workers' Welfare Fund Board	2011-12	1.22
2.	Kerala Cashew Workers' Welfare Fund Board	2011-12	-
<b>Total number of accounts : 10</b>			

**Appendix 3.3**  
**Statement showing performance of Autonomous Bodies**  
**(Reference: Paragraph 3.3; Page 82)**

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
1.	Kerala Khadi and Village Industries Board, Thiruvananthapuram	Up to 2014-15	2011-12	2009-10	Information not received		07.11.2013	30 months 11 days
2.	Command Area Development Authority, Thrissur	Up to 2014-15	2011-12	2009-10	Information not received		24.7.2013	12 months 24 days
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	2011-12	2011-12	2011-12	Information not received		23.1.2013	6 months 22 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	Up to 2011-12	2007-08	2007-08	Information not received		19.11.2010	28 months 18 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards	2009-10	2008-09	2007-08	22.9.2011	14.3.13	44 months 13 days
6.	Kerala State Human Right Commission, Thiruvananthapuram	1998-99 onwards	2011-12	2011-12	Information not received		22.11.2012	4 months 21 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards	2010-11	2009-10	2009-10	6.3.2012	4.1.2012	6 months 3 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards	2010-11	2009-10	2008-09	6.3.2012	16.11.2012	16 months 15 days
9.	District Legal Services Authority, Kollam	1998-99 onwards	2011-12	2009-10	2009-10	6.3.2012	30.1.2013	6 months 29 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards	2011-12	2009-10	2009-10	6.3.2012	4.1.2013	6 months 3 days
11.	District Legal Services Authority, Alappuzha	1998-99 onwards	2010-11	2009-10	2009-10	6.3.2012	12.8.2011	1 month 11 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards	2011-12	2009-10	Information not received		04.10.2012	3 months 3 days
13.	District Legal Services Authority, Idukki	1998-99 onwards	2011-12	2009-10	Information not received		25.6.2012	No Delay

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
14.	District Legal Services Authority, Ernakulam	1998-99 onwards	2010-11	2009-10	2009-10	23.3.2012	6.1.2012	6 months 5 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards	2010-11	2009-10	2008-09	18.7.2011	6.1.2012	6 months 5 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards	2010-11	2009-10	2009-10	23..3.2012	13.10.2011	3 months 12 days
17.	District Legal Services Authority, Malappuram	1998-99 onwards	2010-11	2009-10	Information not received		20.6.2011	No delay
18.	District Legal Services Authority, Kozhikode	1998-99 onwards	2010-11	2009-10	2009-10	18.7.2011	17.7.2012	12 months 16 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards	2010-11	2009-10	2008-09	22.12.2010	23.10.2012	15 months 22 days
20.	District Legal Services Authority, Kannur	1998-99 onwards	2010-11	2009-10	Information not received		29.3.2013	20 months 28 days
21.	District Legal Services Authority, Kasaragod	1998-99 onwards	2010-11	2009-10	Information not received		24.2.2012	7 months 23 days
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards	2010-11	2010-11	Information not received		4.1.2012	6 months 3 days
23.	Kerala Water Authority	1984-85 onwards	2008-09	2007-08	2007-08	09.12.2011	22.02.2013	43 months

**Appendix 3.4**

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

(Reference: Paragraph 3.4; Page 82)

(₹ in crore)

Sl.No.	Name of the undertaking	Accounts finalized up to	Government investment as per the last accounts finalized	Profit/loss as per the last accounts
1.	State Water Transport Department	2009-10	207.91	(-)20.52
2.	Kerala State Insurance Department	2011-12	Nil	223.58
3.	Text Book Office <sup>51</sup>	2003-04	21.26	(-) 5.61

Note: Besides, *pro forma* accounts in respect of rubber plantation activities of Open Prison, Nettukaltheri received upto 2011-12 showed a trading profit during the year amounting to ₹16.16 lakh.

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<sup>51</sup> 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 is pending with the Government (October 2013).

**Appendix 3.5**  
**Department /duration-wise break-up of cases of misappropriation, defalcation, etc.**  
**(Reference: Paragraph 3.5; Page 83)**

Sl. No.	Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years and above	Total number of cases
1.	Agriculture	5 (28.96)	3 (9.41)	2 (0.95)	3 (7.15)	1 (0.23)		14 (46.70)
2.	Animal Husbandry	1 (0.35)					1 (0.25)	2 (0.60)
3.	Co-operation				1 (11.30)			1 (11.30)
4.	Cultural Affairs -Archives						1 (0.20)	1 (0.20)
5.	Finance-National Savings						1 (0.45)	1 (0.45)
6.	Finance – Treasuries		5 (99.11)	3 (19.62)	5 (39.38)		4 (2.19)	17 (160.30)
7.	Fisheries and Ports				1 (1.32)			1 (1.32)
8.	Forest and Wildlife		1 (0.73)	3 (29.59)				4 (30.32)
9.	General Education	1 (5.25)	3 (11.93)	8 (1.41)	1 (1.51)	2 (0.16)	2 (4.52)	17 (24.78)
10.	Health and Family Welfare – Health Services	8 (42.83)	1 (3.91)	3 (151.16)	2 (4.98)	3 (2.37)	1 (0.55)	18 (205.80)
11.	Health and Family Welfare – Medical Education	1 (1.16)		2 (17.97)				3 (19.13)
12.	Health and Family Welfare - Indian Systems of Medicine				1 (1.84)			1 (1.84)
13.	Higher Education – Collegiate Education		1 (0.20)	1 (0.73)	1 (0.02)			3 (0.95)
14.	Higher Education - Technical Education		1 (7.44)					1 (7.44)
15.	Home Department – Police	1 (3.93)				1 (0.38)		2 (4.31)
16.	Industries			2 (0.47)				2 (0.47)
17.	Legal Metrology		1 (55.00)					1 (55.00)
18.	Local Self Government		2 (8.54)	4 (6.46)	1 (1.85)			7 (16.85)
19.	Public Works Department	1 (1.87)	1 (4.37)	2 (5.81)				4 (12.05)
20.	Revenue – Survey and Land Records						1 (5.60)	1 (5.60)
21.	Scheduled Castes and Scheduled Tribes Development	1 (2.58)				1 (0.17)		2 (2.75)
22.	Social Welfare		2 (9.25)					2 (9.25)
23.	Taxes – Lotteries				1 (2.61)			1 (2.61)
24.	Motor Vehicles			1 (10.20)				1 (10.20)
25.	Water Resources		14 (135.82)	2 (10.30)				16 (146.12)
	<b>Total</b>	<b>19 (86.93)</b>	<b>35 (345.71)</b>	<b>33 (254.67)</b>	<b>17 (71.96)</b>	<b>8 (3.31)</b>	<b>11 (13.76)</b>	<b>123 (776.34)</b>

Figures in brackets indicate ₹ in lakh

**Appendix 3.6**

**Department /category-wise details in respect of cases of loss to Government due to theft, misappropriation and loss of Government material  
(Reference: Paragraph 3.5; Page 83)**

(₹ in lakh)

Name of Department	Theft		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Agriculture			14	46.70	14	46.70
Animal Husbandry			2	0.60	2	0.60
Cultural Affairs -Archives			1	0.2	1	0.2
Co-operation			1	11.30	1	11.30
Finance-National Savings			1	0.45	1	0.45
Finance – Treasuries			17	160.30	17	160.30
Fisheries and Ports			1	1.32	1	1.32
Forest and Wildlife			4	30.32	4	30.32
General Education	8	0.99	9	23.79	17	24.78
Health and Family Welfare – Health Services	2	2.16	16	203.64	18	205.80
Health and Family Welfare - Medical Education			3	19.13	3	19.13
Health and Family Welfare – Indian Systems of Medicine			1	1.84	1	1.84
Higher Education – Collegiate Education	2	0.22	1	0.73	3	0.95
Higher Education - Technical Education			1	7.44	1	7.44
Home Department – Police			2	4.31	2	4.31
Industries			2	0.47	2	0.47
Legal Metrology			1	55.00	1	55.00
Local Self Government			7	16.85	7	16.85
Public Works Department			4	12.05	4	12.05
Revenue – Survey and Land Records			1	5.60	1	5.60
Scheduled Castes and Scheduled Tribes Development			2	2.75	2	2.75
Social Welfare	1	0.32	1	8.93	2	9.25
Taxes – Lotteries			1	2.61	1	2.61
Motor Vehicles			1	10.20	1	10.20
Water Resources	1	0.55	15	145.57	16	146.12
<b>Total</b>	<b>14</b>	<b>4.24</b>	<b>109</b>	<b>772.10</b>	<b>123</b>	<b>776.34</b>