

Appendix 1.1

State Profile

(Reference: Page 1, Paragraphs 1.3; Page 8 and 1.6.1; Page 17)

A. General Data

Sl. No.	Particulars		Figures
1.	Area		38863 sq. km.
2.	Population		
	a.	In 2006	3.34 crore
	b.	In 2015	3.56 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)	860 persons per sq. km.
4.	Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)		11.3 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 = 73.0 per cent)	94 per cent
6.	Infant mortality (per 1000 live births)(All India Average =39per 1000 live births)		12
7.	Life Expectancy at birth (All India Average = 67.5 years)		74.7 years
	Gini Coefficient		
8.	a.	Rural (All India = 0.29)	0.42
	b.	Urban (All India = 0.38)	0.50
	Gross State Domestic Product (GSDP) 2015-16 at current prices		₹5,85,467 crore
9.	Per capita GSDP Compounded Annual Growth Rate (2006-07 to 2015-16)	Kerala	15.20 per cent
		General Category States	15.75 per cent
10.	GSDP Compounded Annual Growth Rate (2006-07 to 2015-16)	Kerala	16.01 per cent
		General Category States	14.27 per cent
11.	Population Growth (2006 to 2015)	Kerala	6.50 per cent
		General Category States	12.24 per cent
12.	Per capita income at current prices (2015-16)	Kerala	₹1,64,462
		All India	Not available

B. Financial Data (In per cent)

Compounded Annual Growth Rate		Particulars			
		2006-07 to 2014-15		2014-15 to 2015-16	
		General Category States	Kerala	General Category States	Kerala
a.	Revenue Receipts	14.74	15.59	15.00	19.12
b.	Own Tax Revenue	15.08	14.48	13.28	10.70
c.	Non Tax Revenue	10.20	29.21	6.00	15.68
d.	Total Expenditure	16.71	16.85	16.42	13.41
e.	Capital Expenditure	13.21	21.39	25.80	76.28
f.	Revenue Expenditure on Education	17.08	15.94	12.17	10.35
g.	Revenue Expenditure on Health	18.70	17.54	13.44	12.80
h.	Salary and Wages	15.49	15.84	9.95	9.88
i.	Pension	18.59	16.60	11.79	16.09

Source: Information furnished by the Economic Advisor, O/o the C&AG of India, New Delhi

Appendix 1.2

Part A : Structure and form of Government Accounts (Reference: Paragraph 1.1; Page 2)

Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc., which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Part B : Layout of Finance Accounts

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

Statement No.	Details of Statements
1.	Statement of Financial Position
2.	Statement of Receipts and Disbursements
3.	Statement of Receipts (Consolidated Fund)
4.	Statement of Expenditure (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 Investments of the Government
9.	Statement of Guarantees given by the Government
10.	Statement of Grants-in-aid given by the Government.
11.	Statement of Voted and Charged Expenditure
12.	Statement on sources and application of funds for expenditure other than on revenue account
13.	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14.	Detailed Statement of Revenue and Capital Receipts by minor heads
15.	Detailed Statement of Revenue Expenditure by minor heads
16.	Detailed Statement of Capital Expenditure by minor heads and sub heads
17.	Detailed Statement on Borrowings and Other Liabilities
18.	Detailed Statement on Loans and Advances given by the Government
19.	Detailed Statement of Investments of the Government
20.	Detailed Statement of Guarantees given by the Government
21.	Detailed Statement on Contingency Fund and Other Public Account transactions
22.	Detailed Statement on Investments of earmarked balances

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:

	2011-12	2012-13	2013-14	2014-15	2015-16
GSDP ³⁶ (₹ in crore)	3,64,048	4,12,313	4,62,916	5,19,896	5,85,467
Growth rate of GSDP	..	13.26	12.27	12.31	12.61

Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2013-14 are provisional and that for 2014-15 are Quick Estimates.

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)	[(Current year Amount /Previous year Amount)-1] x 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] x 100
Interest received as <i>per cent</i> to Loans Outstanding	Interest Received/[(Opening balance + Closing balance of Loans and Advances)/2] x 100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances– Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenues (BCR)	Revenue Receipts minus all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Domar Gap	Nominal GSDP Growth Rate - Average interest Rate

³⁶ Base year 2011-12

Appendix 1.3
Part B : Outcome indicators set out in the Medium Term Fiscal Plan for the years
2015-16 to 2017-18

(Reference: Paragraphs 1.1; Page 2 and 1.3; Page 7)

(₹ in crore)

Item	2012-13 Accounts	2013-14 Accounts	2014-15 Revised Estimates	2015-16 Budget Estimates	Forward estimates	
					2016-17	2017-18
Revenue Receipts	44137	49177	63588	77427	94374	115602
Own Tax Revenue	30077	31995	38285	45428	52651	61023
Non Tax Revenue	4198	5575	7883	8931	12717	18108
Resources from Centre	9862	11607	17420	23068	29006	36472
Non Debt Capital Receipts	88	123	193	199	242	293
Revenue Expenditure	53489	60486	73852	85259	102643	123572
Salaries	17257	19280	22025	26594	32032	38583
Pensions	8867	9971	11515	13172	15809	18974
Interest	7205	8265	9536	10952	11790	13417
Subsidies	1265	1252	1109	852	1075	1355
Devolution to Local Governments	4739	5926	7507	7665	9648	12145
Other Revenue Expenditure	14156	15791	22161	26024	32290	39098
Capital Expenditure	5739	5759	5928	10066	12208	14918
Capital outlay	4603	4294	5063	9220	11156	13611
Loan disbursements	1136	1464	865	845	1051	1307
Revenue Surplus/Deficit	-9352	-11309	-10264	-7832	-8270	-7970
Fiscal Deficit/Surplus	-15003	-16944	-15999	-17698	-20236	-22595
Primary Deficit/Surplus	-7798	-8679	-6464	-6746	-8446	-9178
Debt Stock	103561	114777	128499	145009	165244	187839
Government Guarantees	9100	9763	11163	11946	12783	13679
GSDP (at market prices)	379417	430211	496886	570523	654618	751109
Interest/ Revenue Receipts (<i>per cent</i>)	16.32	16.81	15.00	14.15	12.49	11.61
Debt/ Revenue Receipts (<i>per cent</i>)	234.64	233.40	202.08	187.28	175.10	162.49
Revenue Deficit/ Revenue Receipt (<i>per cent</i>)	21.19	23.00	16.14	10.12	8.76	6.89
Revenue Deficit/GSDP (<i>per cent</i>)	2.46	2.63	2.07	1.37	1.26	1.06
Revenue Deficit /Fiscal Deficit (<i>per cent</i>)	62.33	66.74	64.15	44.25	40.87	35.27
Fiscal Deficit /GSDP (<i>per cent</i>)	3.95	3.94	3.22	3.10	3.09	3.01
Debt stock / GSDP (<i>per cent</i>)	27.29	26.68	25.86	25.42	25.24	25.01
Nominal GSDP Growth Rate (<i>per cent</i>)	11.69	13.39	15.50	14.82	14.74	14.74
Average Interest rate (<i>per cent</i>)	7.47	7.57	7.84	8.01	7.60	7.60
Domar Gap	4.22	5.82	7.66	6.81	7.14	7.14

Appendix 1.4

Part A : Abstract of receipts and disbursements for the year 2015-16
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts				Disbursements					
2014-15			2015-16	2014-15	2015-16				
	Section – A: Revenue					Non-Plan	Plan	Total	
57950.47	I. Revenue Receipts		69032.66	71746.43	I. Revenue Expenditure	66610.98	12078.49	78689.47	78689.47
35232.50	Own Tax Revenue	38995.15		31432.75	General Services	35967.70	116.98	36084.68	
7283.69	Non-Tax Revenue	8425.49		23718.11	Social Services	20011.73	7591.56	27603.29	
7926.29	State's share of Union Taxes and Duties	12690.67		12790.19	Education, Sports, Art and Culture	12601.49	1518.56	14120.05	
1984.10	Non-Plan Grants	5177.80		4035.10	Health and Family Welfare	3505.42	1046.15	4551.57	
4928.90	Grants for State Plan Schemes	3406.37		1049.84	Water Supply, Sanitation, Housing and Urban Development	372.49	962.35	1334.84	
594.99	Grants for Central Plan and Centrally Sponsored Plan Schemes	337.18		63.75	Information and Broadcasting	62.89	15.84	78.73	
				1772.63	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	407.80	1712.01	2119.81	
				762.60	Labour and Labour Welfare	316.76	490.15	806.91	
				3188.28	Social Welfare and Nutrition	2682.08	1846.50	4528.58	
				55.72	Others	62.80		62.80	
				10197.57	Economic Services	6728.47	4369.95	11098.42	
				4321.62	Agriculture and allied activities	3374.16	1424.78	4798.94	
				2305.05	Rural Development	371.87	2150.68	2522.55	
				135.95	Special Areas Programmes		109.03	109.03	
				391.75	Irrigation and Flood control	467.95	20.96	488.91	
				104.76	Energy	37.11	37.85	74.96	
				448.36	Industry and Minerals	175.73	169.73	345.46	
				1937.17	Transport	2030.68	126.07	2156.75	
				111.91	Science, Technology and Environment	49.95	86.70	136.65	
				441.00	General Economic Services	221.02	244.15	465.17	
				6398.00	Grants-in-aid and Contributions	3903.08		3903.08	
13795.96	II. Revenue Deficit carried over to Section B		9656.81		Revenue Surplus carried over to Section B				
71746.43	Total - Section A		78689.47	71746.43	Total - Section A	66610.98	12078.49	78689.47	78689.47

Appendix 1.4 Part A – Contd.

(₹ in crore)

Receipts				Disbursements					
2014-15			2015-16	2014-15	2015-16				
	Section B: Others					Non-Plan	Plan	Total	
2279.82	III. Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		1651.00	0.00	III. Opening Overdraft from Reserve Bank of India			Nil	0
28.17	IV. Miscellaneous Capital Receipts		28.08	4254.59	IV. Capital Outlay	981.56	6518.48	7500.04	7500.04
				134.66	General Services	84.53	172.07	256.60	
				875.26	Social Services	70.74	964.29	1035.03	
				307.33	Education, Sports, Art and Culture	55.60	384.15	439.75	
				193.20	Health and Family Welfare	9.14	210.53	219.67	
				128.30	Water Supply, Sanitation, Housing and Urban Development	6.00	132.36	138.36	
				5.29	Information and publicity		2.00	2.00	
				40.22	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		57.01	57.01	
				50.30	Social Welfare and Nutrition		21.95	21.95	
				150.62	Other Social Services		156.29	156.29	
				3244.67	Economic Services	826.29	5382.12	6208.41	
				398.42	Agriculture and allied activities	119.90	412.67	532.57	
				218.21	Other rural development programmes	242.79	199.61	442.40	
				270.24	Irrigation and Flood Control	68.37	457.86	526.23	
				0.86	Power projects		8.80	8.80	
				260.23	Industry and Minerals	1.25	333.69	334.94	
				1904.71	Transport	360.35	2966.62	3326.97	
				0.30	Science, Technology and Environment		0.75	0.75	
				191.70	General Economic Services	33.63	1002.12	1035.75	

Appendix 1.4 Part A – Concl.

(₹ in crore)

Receipts				Disbursements			
2014-15			2015-16	2014-15			2015-16
123.74	V. Recoveries of Loans and Advances		152.63	743.09	V. Loans and Advances Disbursed		842.25
--	From Power Projects			0.00	For Power Projects	--	
79.27	From Government Servants	101.10		208.55	To Government Servants	205.13	
44.47	From Others	51.53		534.54	To Others	637.12	
	VI. Revenue Surplus brought down			13795.96	VI. Revenue Deficit brought down		9656.81
18509.17	VII. Public Debt Receipts		19658.74	5842.77	VII. Repayment of Public Debt		6060.73
15105.63	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	17141.58		2842.07	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	3713.22	
2651.07	Net transactions under Ways and Means Advances excluding overdraft	1985.82		2651.07	Net transactions under Ways and Means advances excluding overdraft	1985.82	
752.47	Loans and Advances from Central Government	531.34		349.63	Repayment of Loans and Advances to Central Government	361.69	
	VIII. Appropriation from the Consolidated Fund				VIII. Appropriation to Contingency Fund		
67.39	IX. Amount transferred to Contingency Fund				IX. Expenditure from Contingency Fund		
141521.71	X. Public Account Receipts		168623.44	136242.59	X. Public Account Disbursements		162824.67
35107.65	Small Savings, Provident Funds, etc.	50247.43		31342.88	Small Savings, Provident Funds, etc.	41915.36	
290.66	Reserve Funds	322.75		224.65	Reserve Funds	257.85	
11248.34	Deposits and Advances	4546.57		9883.84	Deposits and Advances	7826.86	
86166.80	Suspense and Miscellaneous	103331.39		86108.90	Suspense and Miscellaneous	102557.11	
8708.26	Remittances	10175.30		8682.32	Remittances	10267.49	
	XI. Closing Overdraft from Reserve Bank of India			1651.00	XI. Cash Balance at end		3229.39
				4.47	Cash in Treasuries	5.43	
				1.02	Local Remittances	1.07	
				-11.07	Deposits with Reserve Bank	-45.88	
				2.09	Departmental cash balance including Permanent Advance	1.65	
				147.05	Cash Balance Investment	1636.75	
				1507.44	Investment from earmarked funds	1630.37	
162530.00	Total – Section B		190113.89	162530.00	Total – Section B		190113.89

Appendix 1.4
Part B : Summarised financial position of the Government of Kerala
as on 31 March 2016
(Reference: Paragraphs 1.1.1; Page 2 and 1.9.1; Page 30)

(₹ in crore)

As on 31 March 2015	Liabilities		As on 31 March 2016
89067.91	Internal Debt		102496.26
71960.10	Market Loans bearing interest	84845.72	
0.05	Market Loans not bearing interest	0.05	
2227.40	Loans from Life Insurance Corporation of India	1954.03	
253.00	Loans from General Insurance Corporation of India	231.80	
2254.32	Loans from National Bank for Agriculture and Rural Development	2484.53	
333.32	Loans from National Co-operative Development Corporation	300.65	
233.86	Loans from other institutions	142.66	
11805.86	Special securities issued to National Small Savings Fund of the Central Government	12536.82	
7065.05	Loans and Advances from Central Government		7234.71
1.16	Pre 1984-85 Loans	1.16	
22.04	Non-Plan Loans	20.07	
7041.85	Loans for State Plan Schemes	7213.48	
(*)	Loans for Central Plan Schemes	(*)	
-	Loans for Centrally Sponsored Plan Schemes		
100.00	Contingency Fund(Net)		100.00
39307.29	Small Savings, Provident Funds, etc.		47639.36
6066.92	Deposits		2786.66
1947.16	Reserve Funds		2012.06
1204.85	Suspense and Miscellaneous		1861.64
144759.18	Total		164130.69

(*) ₹ 7,000 only.

Appendix 1.4 – Part B Concl'd.

(₹ in crore)

As on 31 March 2015	Assets		As on 31 March 2016
38081.65³⁷	Gross Capital Outlay on Fixed Assets -		45553.61
6094.84 ³⁷	Investments in shares of Companies, Corporations, etc.	6733.85	
31986.81	Other Capital Outlay	38819.76	
12320.27^{37, 39}	Loans and Advances -		13009.89
2661.64	Loans for Power Projects	2661.64	
9032.70	Other Development Loans	9618.92	
625.93	Loans to Government servants and Miscellaneous loans	729.33	
0.36	Advances		0.39
576.44	Remittance Balances		668.64
136.72	Adjustment on account of retirement/disinvestment		164.80³⁸
1651.00	Cash -		3229.39
5.49	Cash in Treasuries and Local Remittances	6.50	
-11.07	Deposits with Reserve Bank	-45.88	
1.74	Departmental Cash Balance	1.27	
0.35	Permanent Advances	0.38	
147.05	Cash Balance Investments	1636.75	
1507.44	Reserve Fund Investments	1630.37	
91992.74³⁹	Deficit on Government Account -		101503.97
78224.94 ³⁹	Accumulated deficit at the beginning of the year	91992.74	
13795.96	Add: (i) Revenue Deficit of the current year	9656.81	
0.01	(ii) Miscellaneous Government account	-117.50	
28.17	Less: Miscellaneous Capital Receipts	28.08	
144759.18	Total		164130.69

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 ₹48.97 crore (debit) between the figures reflected in the accounts (credit item ₹45.88 crore) and that communicated by the Reserve Bank of India (credit item ₹3.09 crore). The net debit of ₹48.97 crore is under reconciliation.

³⁷ Balance as on 31 March 2015 differ from those shown in the previous year's account due to *pro forma* adjustment of ₹9.71 crore for conversion of loans into share capital which were explained in foot notes (b) of Statement no.1 of Finance Accounts 2015-16.

³⁸ Represents the adjustments consequent on reducing the capital outlay due to retirement of capital *vide* foot note (k) of Statement no.12 of Finance Accounts 2015-16.

³⁹ Increased *pro forma* by ₹2.52 crore being the conversion of loan into grant *vide* foot note (c)(ii) of Statement no.1 of Finance Accounts 2015-16.

Appendix 1.5
Time series data on the State Government finances
(Reference: Paragraph 1.3; Page 7 and Paragraph 1.9.2; Page 30)

(₹ in crore)

Particulars		2011-12	2012-13	2013-14	2014-15	2015-16
Part A: Receipts						
1.	Revenue Receipts	38010	44137	49177	57950	69033
(i)	Tax Revenue	25719 (67)	30077 (68)	31995 (65)	35232 (61)	38995 (57)
	Taxes on Agricultural Income	43 ⁴⁰	19 ⁴⁰	22 ⁴⁰	9 ⁴⁰	2 ⁴⁰
	Taxes on Sales, Trade, etc.	18939 (74)	22511 (75)	24885 (78)	27908 (79)	30737 (79)
	State Excise	1883 (7)	2314 (8)	1942 (6)	1777 (5)	1964 (5)
	Taxes on Vehicles	1587 (6)	1925 (6)	2161 (7)	2365 (7)	2814 (7)
	Stamps and Registration fees	2987 (12)	2938 (10)	2593 (8)	2659 (8)	2878 (7)
	Land Revenue	61 ⁴⁰	122 ⁴⁰	89 ⁴⁰	139 ⁴⁰	182 ⁴⁰
	Other Taxes	219 (1)	248 (1)	303 (1)	375 (1)	418 (1)
(ii)	Non Tax Revenue	2592 (7)	4198 (10)	5575 (11)	7284 (12)	8426 (12)
(iii)	State's share in Union taxes and duties	5990 (16)	6841 (15)	7469 (15)	7926 (14)	12691 (18)
(iv)	Grants in aid from Government of India	3709 (10)	3021 (7)	4138 (9)	7508 (13)	8921 (13)
2.	Miscellaneous Capital Receipts	16	15	19	28	28
3.	Recovery of Loans and Advances	55	74	104	124	153
4.	Total revenue and Non debt capital receipts (1+2+3)	38081	44226	49300	58102	69214
5.	Public Debt Receipts	9799	13261	14461	18509	19658
	Internal Debt (excluding Ways & Means Advances and Overdraft)	9392 (96)	12709 (96)	13950 (96)	15106 (82)	17141 (87)
	Net transactions under Ways and Means Advances excluding Overdraft	119 (1)	2651 (14)	1986 (10)
	Loans and advances from Government of India	407 (4)	552 (4)	392 (3)	752 (4)	531 (3)
6.	Total receipts in the Consolidated Fund (4+5)	47880	57487	63761	76611	88872
7.	Contingency Fund Receipts	34	21		67	
8.	Public Account receipts	95830	105880	124374	141522	168623
9.	Total receipts of State (6+7+8)	143744	163388	188135	218200	257495
Part B: Expenditure/Disbursement						
10.	Revenue Expenditure	46045 (90)	53489 (90)	60486 (91)	71746 (93)	78690 (90)
	Plan	5327 (12)	6849 (13)	7074 (12)	10282 (14)	12079 (15)
	Non-Plan	40718 (88)	46640 (87)	53412 (88)	61464 (86)	66611 (85)
	General Services (incl. Interest payment)	20300 (44)	22787 (43)	26605 (44)	31433 (44)	36085 (46)
	Social Services	16224 (35)	18878 (35)	20980 (35)	23718 (33)	27603 (35)
	Economic Services	6132 (13)	7808 (15)	7929 (13)	10197 (14)	11099 (14)
	Grants-in-aid and Contributions	3389 (8)	4016 (7)	4972 (8)	6398 (9)	3903 (5)
11.	Capital Expenditure	3853 (8)	4603 (8)	4294 (7)	4255 (6)	7500 (9)
	Plan	3398 (88)	3466 (75)	3497 (81)	3881 (9)	6518 (87)
	Non-Plan	455 (12)	1137 (25)	797 (19)	374 (91)	982 (13)
	General Services	162 (4)	147 (3)	148 (3)	135 (3)	257 (3)
	Social Services	595 (16)	562 (12)	617 (15)	875 (21)	1035 (14)
	Economic Services	3096 (80)	3894 (85)	3529 (82)	3245 (76)	6208 (83)
12.	Disbursement of Loans and Advances	998 (2)	1136 (2)	1464 (2)	743 (1)	842 (1)
13.	Total (10+11+12)	50896	59228	66244	76744	87032

⁴⁰ Insignificant

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

Appendix 1.5- Contd.

(₹ in crore)

	2011-12	2012-13	2013-14	2014-15	2015-16
Part B: Expenditure/Disbursement					
14. Repayment of Public Debt	2893	2804	3245	5843	6061
Internal Debt (excluding Ways and Means Advances and Overdrafts)	2522	2478	2774	2842	3713
Net transactions under Ways and Means Advances excluding Overdrafts	119	2651	1986
Loans and Advances from Government of India	371	326	352	350	362
15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	53789	62032	69489	82587	93093
17. Contingency Fund disbursements	21	...	67
18. Public Account disbursements	91200	100456	120992	136243	162825
19. Total disbursement by the State (16+17+18)	145010	162488	190548	218830	255918
Part C: Deficits					
20. Revenue Deficit (1-10)	8035	9352	11309	13796	9657
21. Fiscal Deficit (4-13)	12815	15002	16944	18642	17818
22. Primary Deficit (21-23)	6521	7797	8679	8872	6707
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	6294	7205	8265	9770	11111
24. Financial Assistance to local bodies, etc.	12099	13716	16138	19944	20101
25. Ways & Means Advances/Overdrafts availed (days)	Nil	Nil	1	30	23
Ways and Means Advances availed (days)	Nil	Nil	1	23	23
Overdraft availed (days)	Nil	Nil	Nil	7	Nil
26. Interest on WMA/Overdraft	Nil	Nil	0.02	2	Nil
27. Gross State Domestic Product (GSDP) at current prices ⁴¹	364048	412313	462916	519896	585467
28. Outstanding Fiscal Liabilities (year-end)	93132	108477	124081	141947	160539
29. Outstanding guarantees (year-end)	8277	9099	9763	11127	12439
30. Maximum amount guaranteed (during the year)	11332	11482	12275	13123	13713
31. Number of incomplete projects/works	263	215	228	229	263
32. Capital blocked in incomplete projects/works ⁴²	484	539	759	959	1198

⁴¹ GSDP figures are communicated by the Director of Economics and Statistics Department, Government of Kerala. The figures for 2013-14 are provisional and that for 2014-15 are Quick Estimates.

⁴² Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

Appendix 1.5- Concl.d.

(₹ in crore)

		2011-12	2012-13	2013-14	2014-15	2015-16
Part E: Fiscal Health Indicators						
I	Resource Mobilisation					
	Own Tax revenue/GSDP	7.1	7.3	6.9	6.8	6.7
	Own non-tax revenue/GSDP	0.7	1.0	1.2	1.4	1.4
	Central Transfers/GSDP	2.7	2.4	2.5	3.0	3.7
II	Expenditure Management					
	Total Expenditure/GSDP	14.0	14.4	14.3	14.8	14.9
	Total Expenditure/Revenue Receipts	133.9	134.2	134.7	132.4	126.1
	Revenue Expenditure/Total Expenditure	90.5	90.3	91.3	93.5	90.4
	Revenue Expenditure on Social Services/Total Expenditure	31.9	31.9	31.7	30.9	31.7
	Revenue Expenditure on Economic Services/Total Expenditure	12.0	13.2	12.0	13.3	12.8
	Capital Expenditure/Total Expenditure	7.6	7.8	6.5	5.5	8.6
	Capital Expenditure on Social and Economic Services/Total Expenditure	7.3	7.5	6.3	5.4	8.3
III	Management of Fiscal Imbalances					
	Revenue deficit/GSDP	(-2.2)	(-2.3)	(-2.4)	(-2.7)	(-1.6)
	Fiscal deficit/GSDP	(-3.5)	(-3.6)	(-3.7)	(-3.6)	(-3.0)
	Primary Deficit /GSDP	(-1.8)	(-1.9)	(-1.9)	(-1.7)	(-1.1)
	Revenue Deficit/Fiscal Deficit	62.7	62.3	66.7	74.0	54.2
IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	25.6	26.3	26.8	27.3	27.4
	Fiscal Liabilities/Revenue Receipts	245.0	245.8	252.3	244.9	232.6
	Primary deficit vis-à-vis quantum spread	18864	(-2023)	(-3038)	(-2668)	(-1348)
	Debt Redemption (Principal +Interest)/ Total Debt Receipts (in per cent)	88.8	82.3	86.5	87.6	89.7
V	Other Fiscal Health Indicators					
	Return on Investment (per cent)	1.6	1.1	1.8	1.2	1.2
	Balance from Current Revenue	(-4974)	(-4867)	(-6694)	(-9038)	(-622)
	Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

Appendix 1.6
Receipt and utilisation of GoI Flagship Programmes
(Reference: Paragraph 1.2.2; Page 6)

(₹ in crore)

Sl. No.	Programme/ Scheme and implementing agency	Unutilised balance at the end of March 2015	Amount received during the year		Interest/ other receipts	Amount utilised during 2015-16	Unutilised balance at the end of March 2016
			From GoI	From the State			
1	Mahathma Gandhi National Rural Employment Guarantee Scheme – MGNREGS State Mission	54.27	1525.89	25.01	9.58	1483.17	131.58
2	Pradhan Mantri Gram Sadak Yojana – Kerala State Rural Roads Development Authority	11.12	147.60	32.00	0.55	191.22	0.05
3	Rural Housing – Indira Awas Yojana – Poverty Alleviation Unit (Commissioner for Rural Development)	74.57	357.17	191.55	12.25	400.74	234.80
4	Rashtriya Madhyamik Shiksha Abhiyan – Secondary Education Development Authority, Kerala	14.36	23.83	19.18	0.06	39.34	18.09
5	Ajeevika - State Poverty Eradication Mission (Kudumbashree)	11.76	7.62	5.41	0.65	20.35	5.09
6	National Horticulture Mission - Kerala State horticulture Mission	26.79	25.00	2.64	0.25	45.42	9.26
7	National Rural Drinking Water Programme – Kerala Water Authority	53.97	45.28	346.26	0.02	360.88	84.65
8	Sarva Shiksha Abhiyan – Primary Education Development Society of Kerala	138.85	128.59	103.81	0.00	258.33	112.92
9	Swarna Jayanthi Shahari Rozgar Yojana – State Poverty Eradication Mission (Kudumbashree)	47.17	0.00	0.00	0.75	15.54	32.38
10	National Rural Health Mission – State Health and Family Welfare Society	91.92	219.19	70.00	2.69	342.54	41.26
11	Rashtriya Swasthya Bima Yojana – Comprehensive Health Insurance Agency of Kerala	0.00	105.64	34.36	0.00	140.00	0.00
12	Integrated Watershed Management Programme – Poverty Alleviation Unit (Commissioner for Rural Development)	4.87	20.80	13.33	0.07	31.29	7.78
Total		529.65	2606.61	843.55	26.87	3328.82	677.86

Appendix 1.7
Gross collection in respect of major taxes and duties vis-à-vis budget estimates and the expenditure incurred on their collection
(Reference: Paragraph 1.3.4; Page 12)

(₹ 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.	2011-12	19427.90	18938.83	166.55	0.88	0.83
		2012-13	23450.52	22511.09	162.05	0.72	0.73
		2013-14	28456.62	24885.25	178.23	0.72	0.88
		2014-15	31913.47	27908.33	210.16	0.75	0.91
		2015-16	34712.28	30736.78	225.09	0.73	Not available
2.	Stamps (non-judicial) and registration fees	2011-12	3148.42	2906.90	144.85	4.98	1.89
		2012-13	3775.71	2862.06	128.73	4.50	3.25
		2013-14	4086.44	2504.04	135.34	5.40	3.37
		2014-15	3612.37	2560.83	147.11	5.74	3.59
		2015-16	4165.77	2778.99	172.28	6.19	Not available
3.	State excise	2011-12	2059.05	1883.18	144.69	7.68	2.98
		2012-13	2550.65	2313.95	146.81	6.34	2.96
		2013-14	2801.75	1941.72	164.32	8.46	1.81
		2014-15	1513.36	1777.42	187.28	10.54	2.09
		2015-16	2600.66	1964.15	213.87	10.89	Not available
4.	Taxes on vehicles	2011-12	1410.73	1587.13	53.26	3.36	2.96
		2012-13	1694.49	1924.62	58.30	3.03	4.17
		2013-14	2570.65	2161.09	74.61	3.45	6.25
		2014-15	2799.82	2364.95	88.52	3.74	6.08
		2015-16	3087.35	2814.30	95.13	3.38	Not available

Appendix 2.1
Details showing savings in Grants/Appropriations during the year
(Reference: Paragraph 2.2: Page 48)

(₹ in crore)

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
Revenue – Voted				
1.	I State Legislature	89.46	77.68	11.78
2.	II Heads of States, Ministers and Headquarters Staff	630.27	437.62	192.65
3.	III Administration of Justice	576.36	525.82	50.54
4.	IV Elections	179.75	156.36	23.39
5.	V Agricultural Income Tax and Sales Tax	274.59	242.85	31.74
6.	VI Land Revenue	530.44	465.08	65.36
7.	VII Stamps and Registration	185.94	174.29	11.65
8.	VIII Excise	264.20	212.95	51.25
9.	IX Taxes on Vehicles	101.75	95.16	6.59
10.	X Treasury and Accounts	238.04	210.11	27.93
11.	XI District Administration and Miscellaneous	602.46	535.77	66.69
12.	XII Police	3154.58	2638.83	515.75
13.	XIII Jails	110.11	103.03	7.08
14.	XIV Stationery and Printing and Other Administrative Services	366.27	318.36	47.91
15.	XV Public Works	3274.31	2599.14	675.17
16.	XVI Pensions and Miscellaneous	19746.16	18541.70	1204.46
17.	XVII Education, Sports, Art and Culture	16655.14	14270.40	2384.74
18.	XVIII Medical and Public Health	4825.05	4121.48	703.57
19.	XIX Family Welfare	579.16	436.20	142.96
20.	XX Water Supply and Sanitation	1007.32	973.10	34.22
21.	XXI Housing	78.37	77.67	0.70
22.	XXII Urban Development	932.90	287.07	645.83
23.	XXIII Information and Publicity	115.15	79.50	35.65
24.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	901.97	833.89	68.08
25.	XXV Welfare of Scheduled Castes/ Scheduled Tribes/Other Backward Classes and Minorities	2543.33	2137.64	405.69

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
26.	XXVI Relief on Account of Natural Calamities	468.00	351.82	116.18
27.	XXVII Co-operation	313.44	279.59	33.85
28.	XXVIII Miscellaneous Economic Services	142.15	130.38	11.77
29.	XXIX Agriculture	2835.75	2337.51	498.24
30.	XXX Food	1216.55	1184.61	31.94
31.	XXXI Animal Husbandry	545.05	492.80	52.25
32.	XXXII Dairy	189.74	128.53	61.21
33.	XXXIII Fisheries	405.24	324.01	81.23
34.	XXXIV Forest	488.36	442.75	45.61
35.	XXXV Panchayat	551.66	348.85	202.81
36.	XXXVI Rural Development	2982.23	2242.19	740.04
37.	XXXVII Industries	460.78	351.71	109.07
38.	XXXVIII Irrigation	406.65	354.00	52.65
39.	XXXIX Power	161.43	74.98	86.45
40.	XL Ports	62.11	46.14	15.97
41.	XLI Transport	112.13	100.30	11.83
42.	XLII Tourism	214.26	138.63	75.63
43.	XLIII Compensation and Assignments	6493.05	4217.24	2275.81
44.	XLVI Social Security and Welfare	4973.68	4340.75	632.93
Total		80985.34	68438.49	12546.85
Revenue – Charged				
1.	I State Legislature	0.87	0.70	0.17
2.	II Heads of States, Ministers and Headquarters Staff	157.96	134.73	23.23
3.	III Administration of Justice	102.15	90.97	11.18
4.	V Agricultural Income Tax and Sales Tax	5.15	4.99	0.16
5.	VI Land Revenue	0.01	0.01	(*)
6.	VII Stamps and Registration	0.01	0.00	0.01
7.	VIII Excise	1.67	1.00	0.67
8.	IX Taxes on Vehicles	(*)	(*)	(*)
9.	XI District Administration and Miscellaneous	1.13	1.12	0.01
10.	XII Police	5.74	3.99	1.75

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
11.	XIV Stationery and Printing and Other Administrative Services	(*)	(*)	(*)
12.	XVII Education, Sports, Art and Culture	0.20	(*)	0.20
13.	XVIII Medical and Public Health	0.16	0.04	0.12
14.	XXI Housing	0.02	(*)	0.02
15.	XXIX Agriculture	0.10	0.03	0.07
16.	XXXIV Forest	0.19	(*)	0.19
17.	XXXVI Rural Development	(*)	(*)	(*)
18.	XXXVIII Irrigation	0.22	0.08	0.14
19.	XLI Transport	86.03	0.03	86.00
Total		361.61	237.69	123.92
Capital – Voted				
1.	XII Police	107.72	3.66	104.06
2.	XIV Stationery and Printing and Other Administrative Services	5.70	3.94	1.76
3.	XVII Education, Sports, Art and Culture	497.31	441.99	55.32
4.	XVIII Medical and Public Health	267.31	219.67	47.64
5.	XX Water Supply and Sanitation	335.18	160.28	174.90
6.	XXI Housing	63.72	24.81	38.91
7.	XXII Urban Development	55.61	39.23	16.38
8.	XXIII Information and Publicity	12.45	2.00	10.45
9.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	170.30	156.29	14.01
10.	XXV Welfare of Scheduled Castes/ Scheduled Tribes/Other Backward Classes and Minorities	283.63	57.01	226.62
11.	XXVII Co-operation	75.37	70.27	5.10
12.	XXVIII Miscellaneous Economic Services	2088.88	910.00	1178.88
13.	XXIX Agriculture	433.18	283.96	149.22
14.	XXX Food	89.52	77.59	11.93
15.	XXXI Animal Husbandry	42.51	28.54	13.97
16.	XXXIII Fisheries	330.90	308.06	22.84
17.	XXXIV Forest	82.47	59.49	22.98

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
18.	XXXV Panchayat	454.47	437.34	17.13
19.	XXXVI Rural Development	0.50	0.25	0.25
20.	XXXVII Industries	715.49	582.14	133.35
21.	XXXVIII Irrigation	445.72	338.44	107.28
22.	XXXIX Power	63.42	8.79	54.63
23.	XL Ports	253.78	197.88	55.90
24.	XLI Transport	1217.94	658.86	559.08
25.	XLII Tourism	155.16	126.53	28.63
26.	XLV Miscellaneous Loans and Advances	220.81	205.65	15.16
27.	XLVI Social Security and Welfare	106.31	21.95	84.36
Total		8575.36	5424.62	3150.74
Capital-Charged				
1.	XV Public Works	79.77	78.07	1.70
2.	XVIII Medical and Public Health	0.21	0	0.21
3.	XXIX Agriculture	0.09	0	0.09
4.	XXXVIII Irrigation	6.08	2.44	3.64
5.	XLI Transport	17.60	17.60	(*)
6.	Public Debt Repayment	14977.98	6060.74	8917.24
Total		15081.73	6158.85	8922.88
Grand Total		105004.04	80259.65	24744.39

(*) insignificant/token provision

Appendix 2.2
Details of Grant-wise Plan/Non-plan savings (exceeding ₹100 crore) during the year
(Reference: Paragraph 2.2: Page 49)

(₹ in crore)

Sl. No.	Grant	Original Budget	Supplementary	Final Expenditure	Savings	% of Savings
Revenue-Plan (Voted)						
1	II	273.66	6.00	114.70	164.96	59.0
2	XVII	2125.13	307.21	1605.26	827.08	34.0
3	XVIII	956.71	23.41	718.83	261.30	26.7
4	XIX	448.14	0.00	327.33	120.81	27.0
5	XXII	844.14	49.32	252.64	640.81	71.7
6	XXV	2049.65	27.66	1712.01	365.30	17.6
7	XXIX	1369.86	301.13	1016.86	654.13	39.1
8	XXXV	270.06	0.00	113.05	157.01	58.1
9	XXXVI	2228.97	526.18	2037.63	717.52	26.0
10	XLVI	1445.72	1030.50	1846.06	630.16	25.4
Total		12012.04	2271.41	9744.37	4539.08	31.8
Revenue-Non-Plan (Voted)						
11	XII	3036.90	41.98	2592.62	486.26	15.8
12	XV	2495.71	906.34	2094.81	1307.24	38.4
13	XVI	18212.91	1533.25	18533.39	1212.77	6.1
14	XVII	14180.87	41.93	12651.44	1571.36	11.0
15	XVIII	3810.77	42.15	3397.05	455.87	11.8
16	XXVI	559.05	64.79	216.88	406.96	65.2
17	XXXV	281.60	0.00	167.52	114.08	40.5
18	XXXVIII	456.57	23.20	303.94	175.83	36.6
19	XLIII	6493.05	0.00	3903.08	2589.97	39.9
Total		49527.43	2653.64	43860.73	8320.34	15.9
Capital-Plan (Voted)						
20	XII	40.69	61.64	2.20	100.13	97.9
21	XX	295.18	0.00	154.28	140.90	47.7
22	XXV	283.53	0.00	57.01	226.52	79.9
23	XXVIII	2005.00	0.00	878.80	1126.20	56.2
24	XXIX	215.09	163.32	236.76	141.65	37.4
25	XXXVII	584.92	114.32	573.36	125.88	18.0
26	XXXVIII	422.62	0.00	313.01	109.61	25.9
Total		3847.03	339.28	2215.42	1970.89	47.1
Capital-Non-Plan (Voted)						
27	XV	1432.40	15.00	353.51	1093.89	75.6
28	XVII	166.55	0.00	55.60	110.95	66.6
29	XLI	988.20	0.00	215.56	772.64	78.2
Total		2587.15	15.00	624.67	1977.48	76.0
Grand Total		67973.65	5279.33	56445.19	16807.79	22.9

Appendix 2.3
Statement of persistent savings for the last three years
(Reference: Paragraph 2.3.2, Page 51)

(₹ in crore)

Sl. No.	Scheme/Activity	Year	Allocation	Expenditure	Savings
Revenue voted					
Grant No. XIX Family Welfare					
1.	2211-00-001-98 (Plan)-City and district family welfare bureaus (including mobile IUCD unit)(100 % CSS)	2013-14	20.51	13.87	6.64
		2014-15	27.50	15.13	12.37
		2015-16	27.50	16.08	11.42
2.	2211-00-001-99 (Plan)-State level organisation (100 % CSS)	2013-14	6.00	3.73	2.27
		2014-15	7.14	4.21	2.93
		2015-16	7.14	4.99	2.15
3.	2211-00-003-98 (Plan)-Training of health visitors, ANMS and DAIS (100% CSS)	2013-14	38.29	1.64	36.65
		2014-15	5.36	1.84	3.52
		2015-16	5.36	1.69	3.67
4.	2211-00-003-99 (Plan)-Regional Family Welfare Training centres (100% CSS)	2013-14	3.14	1.73	1.41
		2014-15	4.19	1.84	2.35
		2015-16	4.19	2.02	2.17
5.	2211-00-101-98 (Plan) -Expansion of ICDS programme (100% CSS)	2013-14	16.74	9.54	7.20
		2014-15	22.42	10.72	11.70
		2015-16	22.42	11.08	11.34
6.	2211-00-104-96 (Plan)-Health Transport organisation (100% CSS)	2013-14	1.99	0.56	1.43
		2014-15	2.81	0.49	2.32
		2015-16	2.81	0.46	2.35
7.	2211-00-104-98 (Plan)-Maintenance and supply of vehicles to district family welfare bureau (100% CSS)	2013-14	1.50	0.34	1.16
		2014-15	1.65	0.30	1.35
		2015-16	1.65	0.05	1.60
8.	2211-00-104-99 (Plan)-Maintenance and supply of vehicles to PH centres (100% CSS)	2013-14	1.50	0.41	1.09
		2014-15	1.65	0.47	1.18
		2015-16	1.65	0.36	1.29
9.	2211-00-800-98 (Plan)-Grant-in-aid (100% CSS)	2013-14	3.18	1.22	1.95
		2014-15	3.98	1.28	2.70
		2015-16	3.98	1.60	2.38
Grant No. XXII Urban Development					
10.	2217-05-800-89 (Plan) Jawaharlal Nehru National Urban Renewal Mission (Central Assistance)	2013-14	471.17	25.00	446.17
		2014-15	535.13	85.59	449.54
		2015-16	474.67	114.53	360.14
11.	2217-80-001-97 (Plan) Municipal secretaries	2013-14	4.84	2.81	2.03
		2014-15	5.66	3.08	2.58
		2015-16	6.94	3.47	3.47
12.	2217-80-192-91 (Plan) Modernisation of slaughter houses (50% CSS)	2013-14	10.00	6.46	3.54
		2014-15	10.00	0.00	10.00
		2015-16	50.00	0.00	50.00
13.	2217-80-800-70 (Plan) -Rajiv Awas Yojana (RAY) (50% CSS)	2013-14	134.00	3.31	130.69
		2014-15	101.07	0.39	100.68
		2015-16	72.66	11.49	61.17

Sl. No.	Scheme/Activity	Year	Allocation	Expenditure	Savings
14.	2217-80-800-76 (Plan) -Ayyankali urban employment guarantee scheme	2013-14	12.16	2.29	9.87
		2014-15	30.00	2.04	27.96
		2015-16	15.00	10.12	4.88
15.	2217-80-800-91 (Plan) -Kerala Sustainable Urban Development Project	2013-14	250.00	50.00	200.00
		2014-15	150.00	50.00	100.00
		2015-16	140.00	62.99	77.01
Grant No.XXV Welfare of Scheduled Castes/Scheduled Tribes/Other Backward Classes and Minorities					
16.	2225-01-102-96 (Plan)-Assistance for training and employment	2013-14	30.00	6.01	23.99
		2014-15	37.01	10.51	26.50
		2015-16	40.00	24.41	15.59
17.	2225-01-793-99 (Plan)-Special Central assistance to special component plan (SCA to SCP)	2013-14	20.00	13.86	6.14
		2014-15	22.00	12.96	9.04
		2015-16	24.00	10.45	13.55
18.	2225-03-102-99 (Plan)-Career in automobile industry through public private participation	2013-14	2.00	0.01	1.99
		2014-15	1.00	0.02	0.98
		2015-16	1.00	0.08	0.92
19.	2225-03-277-91 (Plan)-Overseas scholarship for OBC	2013-14	2.00	0.03	1.97
		2014-15	2.00	0.64	1.36
		2015-16	2.00	0.61	1.39
20.	2225-03-277-92 (Plan)-Pre-matric scholarship for OBC (50% CSS)	2013-14	32.00	21.44	10.56
		2014-15	64.22	14.64	49.58
		2015-16	64.00	25.23	38.77
21.	2225-03-277-96 (Plan)-Post-metric scholarship to students belonging to OBCs (100% CSS)	2013-14	100.00	13.58	86.42
		2014-15	100.00	34.73	65.27
		2015-16	50.00	21.23	28.77
22.	2225-03-800-86 (Plan)-Assistance to voluntary organisation (90% CSS)	2013-14	15.00	0.00	15.00
		2014-15	15.00	0.00	15.00
		2015-16	1.00	0.01	0.99
Grant No. XXIX Agriculture					
23.	2401-00-107-78 (Plan)-Crop health management	2013-14	13.00	8.49	4.51
		2014-15	13.35	8.34	5.01
		2015-16	16.30	11.53	4.77
24.	2401-00-113-81 (Plan)-Sub Mission of Agricultural mechanisation	2013-14	5.00	0.57	4.43
		2014-15	10.00	0.001	9.99
		2015-16	4.00	0.00	4.00
25.	2415-03-277-98 (Plan)-Infrastructure development of Kerala Veterinary and Animal Sciences University - RIDF XVI	2013-14	20.00	12.18	7.82
		2014-15	26.00	17.02	8.98
		2015-16	20.00	8.80	11.20
26.	2415-05-277-99 (Plan)-Kerala University of fisheries and ocean studies	2013-14	20.00	14.43	5.57
		2014-15	27.00	5.00	22.00
		2015-16	27.00	18.00	9.00
27.	2551-01-103-94 (Plan)-Forest based programmes for western ghats	2013-14	2.43	1.50	0.93
		2014-15	3.59	1.60	1.99
		2015-16	3.59	0.00	3.59

Sl. No.	Scheme/Activity	Year	Allocation	Expenditure	Savings
28.	2551-01-800-92 (Plan)-Other programmes: research, monitoring and evaluation and training	2013-14	1.82	0.07	1.75
		2014-15	3.04	1.22	1.82
		2015-16	3.04	0.51	2.53
29.	2551-60-101-98 (Plan)-Sabarimala master plan	2013-14	25.00	12.50	12.50
		2014-15	25.00	0.00	25.00
		2015-16	25.00	12.82	12.18
30.	2705-00-101-79 (Plan)-Kallada project (50 % CSS)	2013-14	2.50	1.81	0.69
		2014-15	2.40	0.76	1.64
		2015-16	2.40	1.27	1.13
Capital Voted					
Grant No. XX Water Supply and Sanitation					
31.	4215-01-800-93 (Non plan)-Projects under LAC ADS	2013-14	3.00	0.00	3.00
		2014-15	29.00	8.95	20.05
		2015-16	40.00	6.00	34.00
32.	4215-01-800-95 (Plan)-Modernisation of water supply schemes	2013-14	2.00	0.00	2.00
		2014-15	2.00	0.00	2.00
		2015-16	2.00	0.00	2.00
Grant No. XXVIII Miscellaneous Economic Services					
33.	5475-00-800-91 (Non plan)-Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	2013-14	315.00	0.00	315.00
		2014-15	187.00	0.00	187.00
		2015-16	83.88	1.20	82.68
34.	5475-00-800-92 (Plan)-Major infrastructural development projects	2013-14	846.03	5.00	841.03
		2014-15	1225.00	53.85	1171.15
		2015-16	2000.00	873.86	1126.14
35.	5475-00-800-95 (Plan)-Buildings	2013-14	2.00	0.00	2.00
		2014-15	2.00	0.01	1.99
		2015-16	5.00	0.19	4.81
Grant No. XXXVII Industries					
36.	4851-00-101-91 (Plan)-Infrastructure development -construction of multistoried industrial estate (One time ACA)	2013-14	15.00	4.50	10.50
		2014-15	14.06	0.00	14.06
		2015-16	5.30	0.00	5.30
37.	4851-00-101-93 (Plan)-Small industry cluster development programme (20% SS)	2013-14	11.25	2.50	8.75
		2014-15	22.50	0.00	22.50
		2015-16	4.01	0.00	4.01
38.	4859-02-190-94 (Plan)-Kerala State Information Technology Infrastructure Limited	2013-14	24.05	17.00	7.05
		2014-15	26.00	0.00	26.00
		2015-16	40.00	21.00	19.00
39.	4885-01-190-99 (Plan)-The Kerala State Industrial Development Corporation (KSITL)	2013-14	70.82	51.82	19.00
		2014-15	40.04	0.00	40.04
		2015-16	69.01	24.09	44.92
40.	4885-60-800-96 (Plan) -Provision for revival/diversification of state public sector undertakings lump-sum provision	2013-14	80.00	0.00	80.00
		2014-15	100.00	0.00	100.00
		2015-16	100.00	0.00	100.00
Grant No. XXXVIII Irrigation					
41.	4700-29-800-87 (Plan)-NABARD assisted (RIDF) Mullaperiyar Project	2013-14	35.00	0.00	35.00
		2014-15	15.00	0.00	15.00
		2015-16	15.00	0.00	15.00

Sl. No.	Scheme/Activity	Year	Allocation	Expenditure	Savings
42.	4700-29-800-97 (Plan)-Dam and appurtenant works	2013-14	15.00	0.01	14.99
		2014-15	5.00	0.00	5.00
		2015-16	5.00	0.24	4.76
43.	4700-80-800-89 (Non plan)-Projects under LAC ADF	2013-14	3.00	0.09	2.91
		2014-15	10.00	0.00	10.00
		2015-16	10.00	4.85	5.15
44.	4701-25-800-97 (Plan)-Dam and appurtenant works	2013-14	10.00	0.00	10.00
		2014-15	10.00	0.01	9.99
		2015-16	10.00	0.01	9.99
45.	4701-80-800-77 (Plan)-Dam Rehabilitation and Improvement Project (DRIP)	2013-14	40.00	2.49	37.51
		2014-15	30.00	6.47	23.53
		2015-16	40.00	7.36	32.64
46.	4701-80-800-88 (Plan)-Formation of river basin organisation (MGP)	2013-14	13.18	5.81	7.37
		2014-15	1.00	0.08	0.92
		2015-16	1.00	0.03	0.97
Grant No. XLI Transport					
47.	5055-00-800-77 (Non plan)-Projects under legislative assembly constituency asset development scheme (LAC ADS)	2013-14	0.10	0.00	0.10
		2014-15	8.00	1.11	6.89
		2015-16	8.00	0.59	7.41
48.	5075-60-800-86 (Plan)-Development of feeder canals connecting the national water way III (RIDF scheme)	2013-14	40.00	9.97	30.03
		2014-15	44.00	12.33	31.67
		2015-16	44.00	13.31	30.69
49.	5075-60-800-94 (Plan)-Inland navigation (State sector) direction and administration	2013-14	27.17	1.16	26.01
		2014-15	29.82	1.66	28.16
		2015-16	41.82	5.78	36.04
Capital Charged - Public Debt Repayment					
50.	6003-00-110-96 (Non plan)-Overdrafts	2013-14	1000.00	0.00	1000.00
		2014-15	1500.00	724.78	775.22
		2015-16	1500.00	0.00	1500.00
51.	6003-00-110-97 (Non plan)-Shortfall in cash balances	2013-14	25.00	0.00	25.00
		2014-15	25.00	1.66	23.34
		2015-16	25.00	0.00	25.00
52.	6003-00-110-98 (Non plan)-Special Ways and Means advances	2013-14	3000.00	5.19	2994.81
		2014-15	4000.00	502.23	3497.77
		2015-16	4000.00	705.44	3294.56
53.	6003-00-110-99 (Non plan)-Ways and Means advances	2013-14	3000.00	113.74	2886.26
		2014-15	5500.00	1422.40	4077.60
		2015-16	5500.00	1280.38	4219.62

Appendix 2.4
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 52)

Year	Number of Grants/Appropriations	Grant/ Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (PAC)
2011-12	2 Grants	Revenue-XLI	14,90,73,882	Final copies of the notes received. Not discussed by PAC
		Capital-XLII	9,58,81,595	Final copies of the notes received. Not discussed by PAC
2012-13	5 Grants	Revenue-IX	80,65,569	Final copies of the notes received. Not discussed by PAC
		Revenue – XVII	29,71,81,076	Final copies of the notes received. Not discussed by PAC
		Revenue -XXXI	4,79,92,489	Final copies of the notes received. Not discussed by PAC
		Revenue – XLII	3,92,53,979	Final copies of the notes received. Not discussed by PAC
		Capital- XVII	1,18,49,442	Final copies of the notes not received. Not discussed by PAC
2013-14	6 Grants	Revenue-I	32,74,452	Final copies of the notes received. Not discussed by PAC
		Revenue-IV	2,10,27,603	Final copies of the notes received. Not discussed by PAC
		Revenue-XIII	3,74,75,050	Final copies of the notes received. Not discussed by PAC
		Revenue-XVI	3,71,23,54,719	Final copies of the notes received. Not discussed by PAC
		Capital-XV	72,52,76,458	Initial notes not received. Not discussed by PAC
		Capital-XXXII	19,774	Final copies of the notes received. Not discussed by PAC
	4 Appropriations	Revenue-I	7,79,857	Final copies of the notes received. Not discussed by PAC
		Revenue-Debt Charges	1,09,10,96,321	Final copies of the notes received. Not discussed by PAC
		Revenue-XV	27,21,676	Initial notes not received. Not discussed by PAC
		Revenue-XVI	1,27,63,774	Final copies of the notes received. Not discussed by PAC
2014-15	1 Appropriation	Revenue-Debt Charges	1,92,00,43,541	Final copies of the notes received. Not discussed by PAC
Total			8,17,61,31,257	

Appendix 2.5
Grants/Appropriations where supplementary provision (₹ one crore or more in each case)
proved unnecessary
(Reference: Paragraph 2.3.5, Page 52)

(₹ in crore)

Sl. No.	Grant number and description		Original Budget	Final Expenditure	Total SDG	SDG in Feb. '16
Revenue-Voted						
1	I	State Legislature	88.16	77.68	1.30	1.30
2	II	Heads of States, Ministers and Headquarters staff	618.75	437.62	11.52	2.52
3	V	Agricultural Income Tax and Sales Tax	266.59	242.84	8.00	6.00
4	VI	Land Revenue	528.44	465.08	2.00	2.00
5	VIII	Excise	248.24	212.95	15.96	15.96
6	XII	Police	3095.15	2638.83	59.43	41.98
7	XIV	Stationery and Printing and Other Administrative Services	361.27	318.36	5.00	5.00
8	XVII	Education, Sports , Art and Culture	16306.00	14270.39	349.13	131.73
9	XXII	Urban Development	883.59	287.06	49.31	19.99
10	XXV	Welfare of Scheduled Castes/ Scheduled Tribes/Other Backward Classes and Minorities	2386.13	2137.64	157.20	111.87
11	XXVIII	Miscellaneous Economic Services	140.93	130.38	1.22	1.16
12	XXXVII	Industries	441.78	351.71	19.00	17.00
13	XXXVIII	Irrigation	383.45	354.00	23.20	23.20
14	XXXIX	Power	132.79	74.98	28.64	28.64
Total					730.91	408.35
Revenue-Charged						
15	III	Administration of Justice	100.40	90.97	1.75	1.60
Capital-Voted						
16	XVIII	Medical and Public Health	261.81	219.67	5.50	0.00
17	XXI	Housing	62.10	24.81	1.62	1.62
18	XXXI	Animal Husbandry	37.20	28.54	5.31	5.31
19	XXXIX	Power	47.22	8.79	16.20	16.20
20	XLVI	Social Security and Welfare	86.50	21.95	19.81	1.44
Total					48.44	24.57
Grand Total					781.10	434.52

SDG-Supplementary Demands for Grants

Appendix 2.6
Cases of excessive supplementary Grants/Appropriations
(Savings of ₹ one crore and above)
(Reference: Paragraph 2.3.5, Page 55)

(₹ in crore)

Sl. No	Grant No	Original provision	Final Expenditure	Funds required as SDG	SDG obtained	Excess SDG
Revenue Voted						
1	IV	112.24	156.36	44.12	67.51	23.39
2	XI	501.73	535.77	34.04	100.73	66.69
3	XIII	101.44	103.03	1.59	8.67	7.08
4	XV	2304.81	2599.14	294.33	969.50	675.17
5	XVI	18212.91	18541.70	328.79	1533.25	1204.46
6	XXIII	70.53	79.50	8.97	44.62	35.65
7	XXVII	275.44	279.59	4.15	38.00	33.85
8	XXX	770.37	1184.61	414.24	446.18	31.94
9	XXXIII	300.01	324.01	24.00	105.23	81.23
10	XLI	59.85	100.30	40.45	52.28	11.83
11	XLVI	3635.73	4340.75	705.02	1337.95	632.93
Total		26345.06	28244.76	1899.70	4703.92	2804.22
Capital-Voted						
12	XVII	352.15	442.00	89.85	145.17	55.32
13	XXIV	141.75	156.29	14.54	28.55	14.01
14	XXIX	227.89	283.96	56.07	205.29	149.22
15	XXX	64.52	77.59	13.07	25.00	11.93
16	XXXIII	255.96	308.06	52.10	74.94	22.84
17	XXXV	336.47	437.34	100.87	118.00	17.13
18	XL	103.78	197.88	94.10	150.00	55.90
Total		1482.52	1903.12	420.60	746.95	326.35
Capital-Charged						
19	XV	30.00	78.07	48.07	49.77	1.70
Grand Total		27857.58	30225.95	2368.37	5500.64	3132.27

SDG-Supplementary Demands for Grants

Appendix 2.7
Re-appropriation of funds (in excess of ₹one crore) proved unnecessary as the final expenditure was less than original/supplementary budget allocation
(Reference: Paragraph 2.3.6; Page 55)

(₹ in crore)

Sl. No.	Grant No.	Scheme/Activity	Budget allocation	Reapp	Surrender	Net Budget	Expenditure
1	III	2014-00-114-93-Kerala State Legal Services Authority-(NP)	10.40	1.76	1.79	10.36	10.34
2	V	2045-00-103-99-Electrical Inspectorate-(NP)	24.05	1.05	0.11	24.99	21.39
3	VIII	2039-00-001-99-Superintendence-(NP)	104.35	2.88	28.37	78.85	91.47
4	IX	2041-00-102-99-Inspection of Motor Vehicles-(NP)	40.03	3.31	0.10	43.23	37.85
5	X	2054-00-095-99-Directorate of Treasuries-(NP)	6.06	2.54	0.11	8.50	5.62
6	XII	2055-00-104-99-Armed Police-(NP)	347.30	1.40	63.83	284.87	280.74
7	XII	2055-00-101-98-Special Branch C.I.D-(NP)	87.64	1.05	16.66	72.04	73.60
8	XII	2055-00-101-99-Criminal Investigation Branch-(NP)	74.12	6.48	13.19	67.41	70.83
9	XII	2055-00-104-98-India Reserve Battalion-(NP)	34.81	2.69	3.60	33.91	33.46
10	XV	3054-80-191-39-Fourth SFC – Assistance to Municipal Corporation-(NP)	85.75	2.75	42.09	46.42	46.18
11	XV	3054-80-192-39-Fourth SFC- Assistance to Municipalities-(NP)	122.39	6.58	27.84	101.13	95.81
12	XVII	2203-00-112-88-Government College of Engineering, Kannur-(NP)	17.05	1.36	2.56	15.85	14.83
13	XVII	2203-00-105-91-Setting up of Polytechnics by upgrading Technical High Schools-(NP)	29.00	2.01	1.23	29.78	27.63
14	XVII	2203-00-112-93-Part Time Course in Engineering College-(NP)	3.45	1.21	1.58	3.09	2.74
15	XXV	2225-02-283-90-Resettlement of Landless Tribals-(P)	20.00	1.71	2.14	19.57	19.57
16	XXIX	2401-00-109-72-National Mission on Agricultural Extension and Technology (NMAET)- (P)	20.30	2.50	7.77	15.04	15.04
17	XXX	3456-00-001-82-End to end Computerisation of Targeted Public Distribution System Operations (50% CSS)-(P)	5.07	7.30	4.94	7.43	4.06
18	XXXVI	2515-00-001-48-Strengthening of Block Administration-(NP)	12.52	1.84	0.08	14.28	10.87
19	XL	5051-02-200-83-Development of Azheekkal Port- (P)	10.00	4.00	6.59	7.41	7.42
20	XL	5051-02-200-74-Development of Beypore and Kozhikode Port-(P)	15.00	6.00	6.03	14.97	14.98
21	XLVI	2235-60-200-72-Kerala Social Security Mission-(P)	127.75	2.36	3.16	126.95	124.58

Appendix 2.8
Subheads in which injudicious re-appropriation led to final excess
(Reference: Paragraph 2.3.6; Page 56)

(₹ in crore)

Sl. No.	Scheme/Activity	Total Budget	Net Reapp. (-)	Net Budget	Expenditure	Net excess
1	2202-03-104-99-Salaries to the staff under the Direct Payment System-(NP)	1165.15	219.11	946.04	971.33	25.29
2	2040-00-101-97-Offices of Commercial Taxes-(NP)	206.96	41.00	165.96	182.93	16.97
3	2039-00-001-99-Superintendence-(NP)	97.47	24.54	72.93	85.50	12.56
4	2515-00-001-49-Recurring expenditure on personnel retained on N.E.S pattern-(NP)	162.91	28.02	134.90	143.88	8.99
5	2406-02-110-99-Wildlife Preservation Division-(NP)	12.29	1.29	11.00	16.17	5.17
6	2062-00-104-99-Vigilance-(NP)	66.76	12.77	53.99	58.07	4.08
7	2220-01-001-99-Directorate of Public Relations-(NP)	5.63	4.46	1.17	5.07	3.90
8	2055-00-101-99-Criminal Investigation Branch-(NP)	70.29	12.89	57.40	60.83	3.43
9	2406-01-101-99-Forest Consolidation and Acquisition of Private Forests-(NP)	32.60	4.92	27.68	30.79	3.10
10	2039-00-001-98-Range Offices-(NP)	133.57	27.51	106.06	108.99	2.93
11	2406-01-101-81-Forest protection-(NP)	40.18	8.79	31.39	34.32	2.93
12	2401-00-001-99-Directorate of Agriculture-(NP)	8.23	3.23	5.01	7.14	2.13
13	2202-03-001-99-Directorate of Collegiate Education-(NP)	9.72	1.98	7.74	9.72	1.98
14	2225-01-001-98-District Offices-(NP)	28.51	3.95	24.55	26.48	1.93
15	2203-00-112-84-Rajiv Gandhi Institute of Technology, Kottayam-(NP)	15.43	1.90	13.53	15.34	1.81
16	2055-00-101-98-Special Branch C.I.D-(NP)	84.43	16.53	67.90	69.59	1.69
17	2406-01-001-99-Office of the Chief Conservator-(NP)	12.41	1.19	11.22	12.73	1.51
18	2425-00-101-99-General-(NP)	105.48	21.68	83.80	85.20	1.41
19	2406-01-001-95-District Offices-(NP)	103.97	13.28	90.69	92.07	1.39
20	2210-01-102-99-Administrative Unit-(NP)	7.10	1.94	5.16	6.53	1.37
21	2406-01-102-98-Ecology Development (World Bank Assisted Social Forestry)-(NP)	23.45	4.83	18.62	19.97	1.35
22	2225-02-277-49-Running of Ashramam School/Model Residential Schools-(P)	13.85	1.58	12.27	13.59	1.32
23	2055-00-114-98-Computer Centre-(NP)	10.67	1.28	9.39	10.65	1.26
24	2230-01-001-98-District Offices-(NP)	16.02	2.87	13.14	14.36	1.22
25	2700-02-001-97-Execution-(NP)	7.91	1.42	6.50	7.69	1.20
26	2851-00-106-99-Development of Coir Industry-Supervision-(NP)	12.25	1.61	10.63	11.82	1.19

Appendix 2.9
Heads in which entire budget allocation (₹ five crore and above) surrendered
(Reference: Paragraph 2.3.7; Page 57)

(₹ in crore)

Sl. No.	Grant no.	Scheme/Activity	Budget Allocation	Amount Surrendered
1	II	3451-00-090-93-Incentive Grant for Unique Identification(UIDs)-XIV Finance Commission Award (P)	9.92	9.92
2	II	3451-00-101-37-Integration of Kerala Perspective Plan 2030 with the Annual Plans/Five Year Plan(P)	10.00	10.00
3	XII	2055-00-001-92-Upgradation of the Police Department (XIV Finance Commission)(P)	25.00	25.00
4	XII	4055-00-207-95-National scheme for modernisation of police and other forces (CSS)(P)	40.69	40.69
5	XVII	2202-01-101-80-Grant for Elementary Education - XIV Finance Commission Award(P)	31.00	31.00
6	XVII	2202-01-112-91-Mid Day Meal (100%CSS) (P)	222.46	222.46
7	XVII	2202-02-107-93-Pre-Matric Scholarship for Minorities (75% CSS)(P)	89.35	89.35
8	XVII	2202-02-109-67-Mission 100 - Elevation of 100 schools to international Standards (Nadakkavu Model)(P)	8.00	8.00
9	XVII	2202-02-109-68-ASWAS(P)	5.00	5.00
10	XVII	2202-03-107-85-Post-Matric Scholarship for Minorities (100% CSS)(P)	19.50	19.50
11	XVII	2202-80-800-75-Scheme for providing Quality Education in Madrassas (100% CSS) (P)	43.93	43.93
12	XVII	2203-00-112-68-Scholarship to GATE qualified PG students in other Engineering Colleges (100% CSS)(P)	5.19	5.19
13	XVII	2203-00-112-97-Scholarship to GATE qualified PG students in College of Engineering, Thiruvananthapuram (100% C.S.S)(P)	7.50	7.50
14	XVII	2204-00-104-24-35 th National Games(P)	33.71	33.71
15	XVII	3425-60-200-63-Karamana River-Scientific Management Project(Pilot)	8.00	8.00
16	XXII	2217-05-191-37-National Urban Livelihood Mission (NULM) Restructured Scheme of SJSRY (25% State Share)(P)	24.00	24.00

Sl. No.	Grant no.	Scheme/Activity	Budget Allocation	Amount Surrendered
17	XXII	2217-05-192-75-National Urban Livelihood Mission (NULM) Restructured Scheme (25% State Share)(P)	36.00	36.00
18	XXII	2217-80-192-91-Modernisation of Slaughter Houses (50% CSS)(P)	50.00	50.00
19	XXII	4217-60-052-99-Establishment of Gas Crematorium in Urban Areas-Plant and Machinery(P)	10.00	10.00
20	XXV	2225-02-800-13-XIV Finance Commission Award(P)	37.00	37.00
21	XXV	4225-01-277-89-Construction of Medical College, Palakkad(P)	150.00	150.00
22	XXV	4225-02-277-51-Construction of Ashramam schools and Model Residential Schools(P)	30.00	30.00
23	XXIX	2401-00-110-85-Comprehensive Crop Insurance for Paddy(P)	6.50	6.50
24	XXIX	4402-00-203-92-Improvements to Padasekharams deepening of inner Chals of Ponnani Kole(P)	6.50	6.50
25	XXIX	4702-00-101-70-XIV Finance Commission Award(P)	12.50	12.50
26	XXIX	4702-00-101-73-Rehabilitation of Lift Irrigation Schemes(P)	5.22	5.22
27	XXIX	4702-00-101-75-Repair, Renovation and Restoration (RRR) of water bodies (75% SS)(P)	26.67	26.67
28	XXIX	4702-00-101-77-Minor Irrigation Projects in Cauvery Basin(P)	21.00	21.00
29	XXIX	4702-00-102-96-Meenachil Check Dams(P)	7.00	7.00
30	XXXI	6403-00-190-92-Loans to Kerala State Poultry Development Corporation (RIDF)(P)	8.00	8.00
31	XXXII	2404-00-102-73-XIV Finance Commission Award(P)	37.50	37.50
32	XXXII	2404-00-102-74-National Programme for Dairy Development (100% CA)(P)	14.44	14.44
33	XXXIII	2405-00-800-86-Housing Scheme Assisted by National Fishermen Welfare Fund (50% State Share)(P)	6.00	6.00
34	XXXV	4515-00-800-95-Construction of Bus Terminal and AGRO Market at Cheruthoni in Idukki District(P)	8.00	8.00
35	XXXVII	2851-00-102-42-Seed Fund to Youth(P)	6.00	6.00

Sl. No.	Grant no.	Scheme/Activity	Budget Allocation	Amount Surrendered
36	XXXVII	4851-00-101-91-Infrastructure Development - Construction of Multistoried Industrial Estate (One Time ACA)(P)	5.30	5.30
37	XXXVII	6885-60-190-92-Loans to Bharath Earth Movers Limited(P)	9.44	9.44
38	XXXVIII	2701-80-799-99-Stock(NP)	7.00	7.00
39	XXXVIII	4700-29-800-87-NABARD Assisted (RIDF) Mullaperiyar Project(P)	15.00	15.00
40	XXXIX	2801-80-101-90-Rajeev Gandhi Grameen Vaidyuthikaran Yojana Scheme (RGGVY) (State Share)(P)	10.00	10.00
41	XLI	5075-60-800-69-Priority Scheme under XIV Finance Commission(P)	50.00	50.00
42	XLI	5075-60-800-71-Land Acquisition Purposes(NP)	100.00	100.00
43	XLII	3452-01-101-95-Product/Infrastructure development for Destination and Circuits (100% CSS)(P)	58.15	58.15
44	XLVI	2235-02-101-70-Model programme for support and rehabilitation of adults with disabilities including persons with Cerebral Palsy, Autism and Severely Mentally Retarded (One Time ACA)(P)	5.00	5.00
45	XLVI	4235-02-103-99-Construction of Nirbhaya homes(P)	8.00	8.00
46	Public Debt Repayment	6003-00-110-97-Short Fall in Cash Balances(NP)	25.00	25.00
Total			1354.47	1354.47

Appendix 2.10
Surrender (₹ one crore or more in each case) in excess of actual savings
(Reference: Paragraph 2.3.8; Page 58)

(₹ in crore)

Sl. No.	Grant number and Name		Total Grant/ Appropriation	Savings	Amount surrendered	Excessive surrender
Revenue Voted						
1	III	Administration of Justice	576.36	50.54	52.15	1.61
2	IV	Elections	179.75	23.39	25.58	2.19
3	V	Agricultural Income Tax and Sales Tax	274.59	31.74	44.27	12.53
4	VIII	Excise	264.2	51.25	66.79	15.54
5	XVI	Pensions and Miscellaneous	19746.16	1204.46	1212.63	8.17
6	XX	Water Supply and Sanitation	1007.32	34.22	36.02	1.8
6	XXIII	Information and Publicity	115.15	35.65	40.42	4.77
7	XXIV	Labour, Labour Welfare and Welfare of Non-Residents	901.97	68.08	70.25	2.17
8	XXVII	Co-operation	313.44	33.85	37.10	3.25
9	XXXIV	Forest	488.36	45.61	73.77	28.16
10	XXXVI	Rural Development	2982.23	740.04	743.93	3.89
11	XLIII	Compensation and Assignments	6493.05	2275.81	2754.97	479.16
Total			33342.58	4594.64	5157.88	563.24
Capital-Voted						
12	XXII	Urban Development	55.61	16.38	18.00	1.62
13	XXIV	Labour, Labour Welfare and Welfare of Non-Residents	170.3	14.01	17.25	3.24
14	XXXIV	Forest	82.47	22.98	24.13	1.15
15	XLII	Tourism	155.16	28.63	31.33	2.7
Total			463.54	82.00	90.71	8.71
Capital-Charged						
16		Public Debt Repayment	14977.98	8917.24	8921.97	4.73
Grand Total			48784.10	13593.88	14170.56	576.68

Appendix 2.11

Subheads in which injudicious surrender (exceeding ₹ one crore) led to excess expenditure
(Reference: Paragraph 2.3.8, Page 58)

(₹ in crore)

Sl. No.	Scheme/Activity	Budget allocation	Amount Re-appropriated	Amount Surrendered	Net Budget	Final Expenditure	Excess
1.	2040-00-101-97-Offices of Commercial Taxes-(NP)	227.76	-3.10	40.84	183.82	200.83	17.01
2.	2039-00-001-98-Range Offices-(NP)	138.07	0.75	28.11	110.71	113.66	2.95
3.	2039-00-001-99-Superintendence-(NP)	104.35	2.88	28.37	78.85	91.47	12.62
4.	2220-01-001-99-Directorate of Public Relations-(NP)	5.85	-1.01	3.51	1.33	5.23	3.90
5.	2220-60-800-76-Centre for Development of Imaging Technology - Grant-in-Aid-(P)	4.00	0.00	2.50	1.50	2.74	1.24
6.	2230-01-001-98-District Offices-(NP)	16.60	-0.26	2.76	13.58	14.79	1.21
7.	4250-00-800-99-Special Development Fund for MLAs-(P)	169.20	0.00	17.25	151.95	155.19	3.24
8.	2425-00-101-99-General-(NP)	106.19	-9.84	12.05	84.31	85.72	1.41
9.	2406-01-001-95-District Offices-(NP)	105.44	-5.03	8.87	91.54	93.08	1.54
10.	2406-01-001-99-Office of the Chief Conservator-(NP)	13.71	1.19	2.03	12.87	14.48	1.61
11.	2406-01-101-81-Forest protection-(NP)	40.30	-2.83	6.03	31.44	35.48	4.04
12.	2406-01-101-99-Forest Consolidation and Acquisition of Private Forests-(NP)	33.69	0.65	6.28	28.06	31.14	3.08
13.	2406-01-102-98-Ecology Development (World Bank Assisted Social Forestry)-(NP)	23.49	0.16	5.02	18.62	19.98	1.36
14.	2406-02-110-66-Agasthyamala Biosphere Reserve (100% CSS)-(P)	2.50	0.00	2.50	0.00	1.97	1.97
15.	2406-02-110-99-Wild Life Preservation Division-(NP)	12.49	0.41	1.82	11.08	16.27	5.19
16.	2515-00-001-49-Recurring expenditure on personnel retained on N.E.S pattern-(NP)	163.95	-4.15	24.14	135.66	144.61	8.95
17.	3604-00-200-90-Expansion and Development under XIV Finance Commission Recommendations-(NP)	796.30	0.00	273.42	522.88	940.16	417.28
18.	3604-00-200-91-Funds for Development Expenditure - 4 th SFC Recommendations-(NP)	3657.43	0.00	1974.41	1683.02	1704.76	21.74

Sl. No.	Scheme/Activity	Budget allocation	Amount Re-appropriated	Amount Surrendered	Net Budget	Final Expenditure	Excess
19.	3604-00-200-92-Funds for Maintenance Expenditure (Non-Road Assets) - 4 th SFC Recommendations-(NP)	574.49	0.00	282.85	291.65	300.01	8.36
20.	3604-00-200-93-General Purpose Fund/Funds for Traditional Functions - 4 th SFC Recommendations-(NP)	1119.83	0.00	56.54	1063.29	1096.26	32.97

Appendix 2.12
Details of savings of ₹ one crore and above not surrendered
(Reference: Paragraph 2.3.9, Page 58)

(₹ in crore)

Sl. No.	Grant number and Name	Savings	Amount surrendered	Amount not surrendered
Revenue-Voted				
1	I State Legislature	11.78	10.23	1.55
2	II Heads of States, Ministers and Headquarters Staff	192.65	69.32	123.33
3	VI Land Revenue	65.36	50.34	15.02
4	VII Stamps and Registration	11.65	0	11.65
5	IX Taxes on Vehicles	6.59	0.29	6.3
6	X Treasury and Accounts	27.93	21	6.93
7	XI District Administration and Miscellaneous	66.69	56.98	9.71
8	XII Police	515.75	505.92	9.83
9	XV Public Works	675.17	584.75	90.42
10	XVII Education, Sports, Art and Culture	2384.74	1404.67	980.07
11	XVIII Medical and Public Health	703.57	0	703.57
12	XIX Family Welfare	142.96	20.76	122.2
13	XXII Urban Development	645.83	622.28	23.55
14	XXV Welfare of Scheduled Castes/ Scheduled Tribes/Other Backward Classes and Minorities	405.69	386.24	19.45
15	XXVI Relief on Account of Natural Calamities	116.18	73.64	42.54
16	XXVIII Miscellaneous Economic Services	11.77	10.54	1.23
17	XXIX Agriculture	498.24	336.42	161.82
18	XXXI Animal Husbandry	52.25	31.76	20.49
19	XXXII Dairy	61.21	53.45	7.76
20	XXXIII Fisheries	81.23	74.15	7.08
21	XXXVII Industries	109.07	105.49	3.58
22	XXXVIII Irrigation	52.65	30.22	22.43
23	XXXIX Power	86.45	35.83	50.62
24	XLI Transport	11.83	6.22	5.61
25	XLII Tourism	75.63	73.72	1.91
26	XLVI Social Security and Welfare	632.93	613.14	19.79

Sl. No.	Grant number and Name	Savings	Amount surrendered	Amount not surrendered
Revenue – Charged				
27	II Heads of States, Ministers and Headquarters Staff	23.23	19.23	4.00
28	XLI Transport	86.00	0	86.00
Capital – Voted				
29	XIV Stationery and Printing and Other Administrative Services	1.76	0.10	1.66
30	XVII Education, Sports, Art and Culture	55.32	45.55	9.77
31	XVIII Medical and Public Health	47.64	41.03	6.61
32	XXI Housing	38.91	0	38.91
33	XXVIII Miscellaneous Economic Services	1178.88	1174.06	4.82
34	XXIX Agriculture	149.22	95.76	53.46
35	XXXIII Fisheries	22.84	20.18	2.66
36	XXXVII Industries	133.35	95	38.35
37	XXXVIII Irrigation	107.28	100.79	6.49
38	XXXIX Power	54.63	0.56	54.07
39	XLI Transport	559.08	515.58	43.50
40	XLV Miscellaneous Loans and Advances	15.16	13.25	1.91
41	XLVI Social Security and Welfare	84.36	45.44	38.92
Total		10203.46	7343.89	2859.57

Appendix 2.13
Cases of surrender of funds in excess of ₹10 crore on 31 March 2016
(Reference: Paragraph 2.3.9, Page 58)

(₹ in crore)

Grant No.	Major Head and Nomenclature	Budget Allocation	Amount Surrendered	Percentage of surrender
III	2014 Administration of Justice	678.52	63.06	9
V	2040 Taxes on Sales, Trades etc	254.16	44.31	17
VI	2029 Land Revenue	522.72	50.27	10
VIII	2039 State Excise	265.87	67.35	25
XI	2053 District Administration	396.22	34.64	9
XIV	2070 Other Administrative Services	222.64	30.97	14
	2058 Stationery and Printing	143.62	12.59	9
XVI	2071 Pensions and Other Retirement benefits	13477.07	411.17	3
	2075 Miscellaneous Government Service	6321.66	801.30	13
XVII	2202 General Education	14979.59	424.34	3
	2203 Technical Education	1130.22	167.43	15
	2205 Art and Culture	175.83	22.52	13
	3425 Other Scientific Research	149.17	41.30	28
	4202 Capital outlay on Educations, Sports, Art and Culture	495.51	45.55	9
XVIII	4210 Capital outlay on Medical and Public Health	267.52	41.03	15
XIX	2211 Family Welfare	579.16	20.76	4
XX	2215 Water Supply and Sanitation	1007.32	36.02	4
	4215 Capital outlay on Water Supply and Sanitation	135.18	55.59	41
	6215 Loans for Water Supply and Sanitation	200.00	119.31	60
XXV	2225 Welfare of SCs/STs/OBCs and Minorities	2543.33	386.23	15
	4225 Capital outlay on Welfare of SCs/STs/OBCs and Minorities	283.53	226.52	80
XXVII	2425 Co-operation	313.44	37.10	12
XXX	2408 Food, Storage and Warehousing	1175.85	21.45	2
XXXI	2403 Animal Husbandry	545.05	31.76	6
	6403 Loans for Animal Husbandry	26.64	10.00	38
XXXIII	2405 Fisheries	405.24	74.15	18
	4405 Capital outlay on Fisheries	312.90	20.18	6
XXXV	2515 Other Rural Development Programmes	1008.95	201.99	20
	4515 Capital outlay on Other Rural Development Programmes	454.97	17.18	4
Total		48471.88	3516.07	

Appendix 2.14
Pendency in submission of Detailed Contingent bills against Abstract
Contingent bills drawn from 2014-15 to 2015-16
(Reference: Paragraph 2.4.1, Page 59)

(In ₹)

Sl. No.	Name of Drawing and Disbursing Officer	Month of drawal	Amount
1.	Principal Agricultural Officer, Thrissur	November 2014	1500000
2.	Superintendent, District Jail Kollam	August 2015	100000
		January 2016	100000
3.	Superintendent, Sub Jail Ernakulam	January 2016	10000
4.	Superintendent, Special Sub Jail, Palakkad	January 2016	100000
		February 2016	100000
5.	Superintendent, Special Sub Jail, Chittur	December 2015	75000
		December 2015	75000
		January 2016	75000
6.	Superintendent, Central Prison, Thiruvananthapuram	February 2016	172971
7.	Superintendent, Sub Jail, Attingal	July 2015	30000
		September 2015	30000
		February 2016	5000
		March 2016	13791
8.	Superintendent, Central Jail, Viyyur	February 2016	200000
		February 2016	300000
		February 2016	200000
9.	Superintendent, Sub Jail, Viyyur	February 2016	50000
10.	Superintendent, Sub Jail, Alathur	December 2015	50000
		February 2016	50000
11.	Superintendent, Sub Jail, Chavakkad	April 2015	30000
12.	Superintendent, Prison headquarters, Thiruvananthapuram	May 2015	50000
		November 2015	50000
13.	Assistant Soil Chemist, Soil Testing Laboratory, Thrissur	September 2015	150000
14.	Assistant Executive Engineer (Agriculture), Thrissur	September 2015	363000
15.	Superintendent, District Jail, Viyyur	October 2015	30000
16.	Superintendent, Women's Prison, Viyyur	November 2015	25000
17.	Superintendent, Sub Jail, Ottapalam	December 2015	50000
Total			3984762

Appendix 2.15
List of Controlling Officers where amounts exceeding ₹50 crore in each case
remained un-reconciled during 2015-16
(Reference: Paragraph 2.4.2, Page 60)

Sl. No.	Name of the controlling officer	Amount not reconciled
		<i>(₹ in crore)</i>
1.	The Additional Chief Secretary, Water Resources Department	920.95
2.	The Additional Secretary, Higher Education Department (ASAP)	96.00
3.	The Chief Engineer, Revenue Complex	354.19
4.	The Chief Town Planner, Town and Country planning Department	113.06
5.	The Director of Employment	98.10
6.	The Director of Panchayats	583.09
7.	The Director of Public Instruction	8032.84
8.	The Director of Scheduled Caste's Development	1132.33
9.	The Director of Scheduled Tribe's Development	615.78
10.	The Director of Training	177.48
11.	The Director of Urban Affairs	133.63
12.	The Director of Printing	86.01
13.	The Director of Urban Affairs	71.25
14.	The Director of Sustainable Urban Development Project	68.09
15.	The Director of Sports and Youth Affairs	97.18
16.	The Director of Survey and Land Records Department	119.20
17.	The Director of Vocational Higher Secondary Education	274.13
18.	The District Collector, Kasaragod	73.65
19.	The Excise Commissioner	196.85
20.	The Inspector General of Registration	116.06
21.	The Principal Secretary to Government, Higher Education Department	66.64
22.	The Secretary to Government, Cultural Affairs Department	68.48
23.	The Secretary to Government, Power Department	74.35
24.	The Secretary to Government, Science and Technology Department	166.41
25.	The Secretary to Government, Health and Family Welfare Department	335.01
26.	The Secretary to Government, Industries Department	65.56
27.	The Secretary to Government, Local Self Government Department	133.14
28.	The Secretary, State Election Commission	86.65
29.	The Secretary, Transport Department	407.73
Total		14763.84

Appendix 2.16
Under-utilised supplementary grants
(Reference: Paragraph 2.5.2, Page 64)

(₹ in lakh)

Sl. No.	Year	Scheme/Activity	Supplementary Demands	Amount surrendered
1	2013-14	2235-02-101-99-Schools for the deaf, the dumb and the blind	0.30	8.33
2		2235-02-191-50 – Block grants for revenue expenditure	365.03	108.88
3		2235-02-192-50 – Block grants for revenue expenditure	563.07	97.42
4		2235-02-198-50 – Block grants for revenue expenditure	6065.63	1321.30
5		2235-60-110-99- State Insurance department	40.00	9.29
6	2014-15	2235-02-103-74 –Nirbhaya programme	104.00	19.33
7		2235-02-191-50 – Block grants for revenue expenditure	199.30	66.42
8		2235-02-192-50 – Block grants for revenue expenditure	227.60	48.45
9		4235-02-800-98- Modernization of Social Justice department-Spill over commitments of One Time ACA scheme	400.00	196.20
10	2015-16	2235-02-101-76-Establishing care homes/institutions to protect and treat mentally ill people	100.00	100.00
11		2235-02-103-90 – Flagship programme on Gender awareness	35.00	80.19
12		2235-60-200-70-Creation of barrier free environment to persons with disabilities	1500.00	1399.26
13		4235-02-102-94-Convergence of preschool and preprimary centers in anganwadies(NABARD-RIDF)	1720.00	1160.57

Appendix 3.1
Statement showing names of bodies and authorities, the accounts of
which had not been received as of March 2016
(Reference: Paragraph 3.2; Page 72)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received
1.	National Transportation Planning and Research Centre (NATPAC)	2011-12 to 2014-15
2.	Kerala Institute of Tourism and Travel Studies (KITTS)	2014-15
3.	Thenmala Eco Tourism Promotion Society	2014-15
4.	Public Sector Restructuring and Internal Audit Board (RIAB)	2014-15
5.	Agency for Non-conventional Energy and Rural Technology (ANERT)	2014-15
6.	Kerala Infrastructure Investment Fund Board (KIIFB)	2008-09 to 2014-15

Due date for submission of accounts is September 30 of succeeding year.

Appendix 3.2
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.3; Page 72)

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 2017-18	2013-14	2013-14	2010-11	3.12.14	01.12.2016	20 months
2.	Command Area Development Authority, Thrissur	Up to 2015-16	2013-14	2013-14	2012-13	16.12.15	10.9.2015	11 months
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Upto 2016-17	2014-15	2014-15	2012-13	1.12.15	31.03.2016	8 months 30 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	For five years from 2012-13	2014-15	2014-15	2007-08	17.2.16	22.06.2016	11 months 21 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards, Act enacted by Parliament	2014-15	2014-15	2012-13	18.7.16	14.03.2016	08 months 13 days
6.	Kerala State Human Rights Commission, Thiruvananthapuram	1998-99 onwards	2014-15	2014-15	2013-14	16.12.15	16.02.2016	7 months 15 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards	2014-15	2014-15	2014-15	20.10.16	22.01.2016	6 months 21 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards	2013-14	2013-14	2013-14	27.9.16	30.09.2015	14 months 29 days
9.	District Legal Services Authority, Kollam	1998-99 onwards	2013-14	2013-14	2012-13	1.12.15	30.03.2016	20 months 29 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards	2012-13	2012-13	2012-13	1.12.15	18.3.2015	20 months 17 days
11.	District Legal Services Authority, Alappuzha	1998-99 onwards	2014-15	2014-15	2014-15	27.9.16	15.03.2016	08 months 14 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards	2014-15	2014-15	2014-15	27.9.16	15.6.2015	No delay
13.	District Legal Services Authority, Idukki	1998-99 onwards	2014-15	2014-15	2013-14	1.12.15	09.12.2015	5 months 8 days

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
14.	District Legal Services Authority, Ernakulam	1998-99 onwards	2011-12	2011-12	2011-12	11.3.15	20.02.2014	19 months 19 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards	2013-14	2013-14	2012-13	18.7.16	21.07.2016	24 months 20 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards	2010-11	2010-11	2010-11	28.6.16	13.10.2011	3 months 12 days
17.	District Legal Services Authority, Malappuram	1998-99 onwards	2014-15	2014-15	2014-15	8.11.16	20.01.2016	6 months 9 days
18.	District Legal Services Authority, Kozhikode	1998-99 onwards	2014-15	2014-15	2013-14	16.12.15	22.02.2016	7 months 21 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards	2012-13	2012-13	2011-12	17.12.15	01.08.2016	37 months
20.	District Legal Services Authority, Kannur	1998-99 onwards	2013-14	2013-14	2009-10	12.12.12	10.06.2016	23 months 9 days
21.	District Legal Services Authority, Kasaragod	1998-99 onwards	2011-12	2011-12	2011-12	1.12.15	01.11.2013	16 months
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards	2014-15	2014-15	2014-15	20.10.16	27.08.2015	1 month 26 days
23.	Permanent Lok Adalath, Ernakulam	2011-12 onwards	2013-14	2013-14	2012-13	20.10.16	29.01.2016	18 months 28 days
24.	Permanent Lok Adalath, Kozhikode	2013-14 onwards	2014-15	2014-15	2014-15	20.10.16	05.02.2016	7 months 4 days
25.	Kerala Water Authority	Till 2019-20	2013-14	2013-14	2011-12	28.06.16	29.12.2015	17 months 28 days

Appendix 3.3
Statement of finalisation of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.4; Page 73)

(₹ 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	2013-14	359.13	(-) 39.11
2.	Kerala State Insurance Department	2013-14	Nil	0.02
3.	Text Book Office ⁴³	--	21.26	(-) 5.61

Note : Besides, *pro forma* accounts in respect of rubber plantation activities of Open Prison, Nettukaltheri received upto 2014-15 showed a trading loss of ₹0.76 crore.

⁴³ 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. Preparation of Accounts from 2003-04 onwards are entrusted with Institute of Public Auditors, but the same has not been submitted to Principal Accountant General (G&SSA) for certification.

Appendix 3.4
Department/duration-wise break-up of cases of misappropriation, defalcation etc.
(Reference: Paragraph 3.5; Page 73)

(₹ in lakh)

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	2	2.12	3	27.00	1	9.76	2	0.95	1	5.53	1	0.23	10	45.59
2	Animal Husbandry			1	0.35									1	0.35
3	Co-operation							1	3.80					1	3.80
4	Cultural Affairs - Archives											1	0.20	1	0.20
5	Finance – National Savings											1	0.45	1	0.45
6	Finance - Treasuries			2	1.98	5	96.95	5	58.55	1	0.07	4	2.19	17	159.74
7	Fisheries and Ports			1	-			1	1.32					2	1.32
8	General Education	3	10.84	2	1.73	2	10.34	7	1.27	2	0.16	2	4.52	18	28.86
9	Technical Education							1	-					1	0
10	Health and Family Welfare – Health Services	2	18.54	6	13.72	3	150.74			3	4.72	3	2.23	17	189.95
11	Health and Family Welfare – Medical Education	1	7.37	1	1.16	1	15.00	2	2.97					5	26.50
12	Health and Family Welfare – Indian System of Medicine	1	9.30					1	1.85					2	11.15
13	Higher Education – Collegiate Education					1	0.20	1	0.73	1	0.02			3	0.95
14	Home Department- Police											1	0.38	1	0.38
15	Industries and Commerce	1	40.00					1	0.31					2	40.31
16	Local Self Government					3	13.90	3	4.60	1	1.85			7	20.35
17	Public Works			1	1.87	3	5.88							4	7.75
18	Revenue – Survey and Land records											2	5.63	2	5.63
19	Scheduled Castes and Scheduled Tribes Development	2	2.52									1	0.17	3	2.69
20	Social Justice					1	8.92							1	8.92
21	Taxes - Lotteries									1	13.53			1	13.53
22	Motor Vehicles							1	7.93					1	7.93
23	Water Resources					16	139.64							16	139.64
Total		12	90.69	17	47.81	36	451.33	26	84.28	10	25.88	16	16.00	117	715.99

Appendix 3.5
Department/category-wise details in respect of cases of loss to Government due to theft, misappropriation and loss of Government material
(Reference: Paragraph 3.5; Page 73)

(₹ in lakh)

Sl. No.	Name of the Department	Theft		Misappropriation/Loss of Government material		Total	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Agriculture			10	45.59	10	45.59
2	Animal Husbandry			1	0.35	1	0.35
3	Co-operation			1	3.80	1	3.80
4	Cultural Affairs - Archives			1	0.20	1	0.20
5	Finance – National Savings			1	0.45	1	0.45
6	Finance - Treasuries			17	159.74	17	159.74
7	Fisheries and Ports			2	1.32	2	1.32
8	General Education	9	1.05	9	27.81	18	28.86
9	Technical Education	1	...			1	...
10	Health and Family Welfare – Health Services	3	1.74	14	188.21	17	189.95
11	Health and Family Welfare – Medical Education			5	26.50	5	26.50
12	Health and Family Welfare – Indian System of Medicine			2	11.15	2	11.15
13	Higher Education – Collegiate Education	2	0.22	1	0.73	3	0.95
14	Home Department- Police			1	0.38	1	0.38
15	Industries and Commerce			2	40.31	2	40.31
16	Local Self Government			7	20.35	7	20.35
17	Public Works			4	7.75	4	7.75
18	Revenue – Survey and Land records			2	5.63	2	5.63
19	Scheduled Castes and Scheduled Tribes Development			3	2.69	3	2.69
20	Social Justice			1	8.92	1	8.92
21	Taxes - Lotteries			1	13.53	1	13.53
22	Motor Vehicles			1	7.93	1	7.93
23	Water Resources	1	0.55	15	139.09	16	139.64
Total		16	3.56	101	712.43	117⁴⁴	715.99

⁴⁴ Includes four cases (two misappropriation cases under Fisheries & Ports and Health & Family Welfare – Medical Education departments and two theft cases under Technical Education and Health & Family Welfare – Health Services departments) for which amounts were not assessed.

Appendix 3.6
Division-wise deposit pending as of March 2016
(Reference: Paragraph 3.6.1; Page 75)

(in ₹)

SI No.	Name of Division	Opening balance under various heads as on 01 April 2008			Closing balance under various heads as on 31 March 2016		
		Deposit for works to be done	Security Deposit	Miscellaneous Deposits	Deposit for works to be done	Security Deposit	Miscellaneous Deposits
1	Roads Division, Thiruvananthapuram	174241383	9487551	20864735	1033337992	21975678	73202932
2	Buildings Division, Thiruvananthapuram	126722312	7267620	14940892	696646897	17150521	10824689
3	Roads Division, Kollam	102511883	28771292	11970217	505528225	30806582	13300500
4	Buildings Division, Thrissur	71290610	3534778	4608689	406871060	13931742	10906264
5	Roads Division, Kottayam	38581728	1608476	20301075	288309343	75153005	57573493
6	Buildings Division, Kozhikode	110635250	5272992	4001371	445098131	16446362	16771476
7	Roads Division, Alapuzha	70731813	17673570	39561136	259930345	17754659	4561802
8	Roads Division, Kannur	101289355	1855740	20803228	299299503	5492634	37118294
9	Roads Division, Thrissur	70979316	6898756	21143749	337942131	20419582	12515601
10	Roads Division, Ernakulam	*	*	*	313113709	42813148	37101885
11	Buildings Division, Thalassery	35733619	3228954	1985727	271679772	9755578	1446876
12	Roads Division, Kasaragod	34775818	848591	3674423	347395824	7065712	5238736
13	Buildings Division, Palakkad	-10955053	2384482	7208760	277466558	0 [#]	18280144
Total		926538034	88832802	171064002	5482619490	278765203	298842692
		1186434838			6060227385		

* Records not available

All security deposits released

Appendix 3.7
Instances of variations in the amount of balance available
(Reference: Paragraph 3.6.2; Page 80)

Name of LAO	Name of work	Amount allotted (₹)	Balance as per	
			LAO (₹)	Treasury (₹)
Spl. Tahsildar (LA), PWD, Thiruvananthapuram	LA for construction of bridge across Killi River near Attukal temple	1,64,58,498	2,06,291	1,14,851
	LA for construction of Mannanthala-Kesavadasapuram Road	6,77,77,950	50,47,022	35,74,532
	LA for VSSC	2,08,51,690	97,56,695	Nil
Spl. Tahsildar (LA), General, Thiruvananthapuram	LA for widening of road for TRIDA	1,10,00,000	10,05,028	86,415
	-do-	1,65,00,000	47,34,658	2,57,872
	LA for Kowdiyar-Peroorkada-Vazhayila Road	6,00,00,000	17,21,055	15,68,138
Spl. Tahsildar (LA), Additional LA Unit, Thiruvananthapuram	Widening of Pattoor-Vanchiyoor-Choorakkattupalayam Road	1,00,00,000	8,75,724	5,52,970
	LA for Ulloor-Kuzhivila-Neyyattinkara Bypass- Reach IV&V	8,50,00,000	46,770	30,828
Deputy Collector (LA), Thiruvananthapuram	LA for Sreevarahom-Eanchakkal-Attakulangara Road	5,00,00,000	1,91,35,574	1,88,99,989
	LA for construction of 66 KV sub station at Athiyanloor by KSEB	59,35,067	17,18,339	2,94,982
Spl. Tahsildar, SPVL No.III&LA, Thiruvananthapuram	LA for Technocity	120,00,00,000	25,93,65,071	25,93,52,617
Spl. Tahsildar (LA), General, Ernakulam	LA for Kakkanad-Kothamangalam Road	5,98,00,000	3,28,01,701	3,18,05,618
Spl. Tahsildar (LA), Kochi International Airport No. III	LA for Seaport -Airport Road Phase II	23,00,00,000	5,11,54,529	5,11,08,289
	LA for Seaport -Airport Road Phase II	75,06,09,870	23,82,35,187	22,89,36,178
Spl. Tahsildar (LA), NH No.II, Aluva	LA for Vengoor-Nayathode Road widening	15,20,00,000	9,89,769	5,21,292