

**Appendix I**  
**Summarised Financial Position of the Government of Kerala as on 31 March 2006**  
**(Reference: Paragraph 1.4.1; Page 5 and 1.8.1; Page 16)**

(Rupees in crore)

As on 31 March 2005	Liabilities	As on 31 March 2006
<b>21676.23</b>	<b>Internal Debt</b>	<b>25670.72</b>
	9597.30 Market Loans bearing interest	11059.49
	8.40 Market Loans not bearing interest	2.52
	2282.26 Loans from Life Insurance Corporation of India	2591.11
	273.93 Loans from General Insurance Corporation of India	298.64
	524.62 Loans from National Bank for Agriculture and Rural Development	341.15
	289.57 Loans from National Co-operative Development Corporation	273.66
	1416.60 Loans from other institutions	1406.40
	7048.30 Special securities issued to National Small Savings Fund of the Central Government	9697.75
	235.25 Ways and Means Advances from Reserve Bank of India excluding Overdrafts	--
	.. Overdrafts from Reserve Bank of India	--
<b>5410.82</b>	<b>Loans and Advances from Central Government</b>	<b>5417.40</b>
	3.04 Pre – 1984-85 Loans	1.16
	44.98 Non-Plan Loans	42.42
	5298.11 Loans for State Plan Schemes	5302.60
	10.01 Loans for Central Plan Schemes	8.94
	54.68 Loans for Centrally Sponsored Plan Schemes	62.28
<b>84.96</b>	<b>Contingency Fund</b>	<b>97.85</b>
<b>14790.83</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>14840.93</b>
<b>1496.96</b>	<b>Deposits</b>	<b>1468.26</b>
<b>321.72</b>	<b>Reserve Funds</b>	<b>439.46</b>
<b>--</b>	<b>Suspense and Miscellaneous Balances</b>	<b>342.87</b>
<b>43781.52</b>	<b>Total - Liabilities</b>	<b>48277.49</b>

**Appendix I – Concl.**  
**Summarised Financial Position of the Government of Kerala as on 31**  
**March 2006**  
**(Reference: Paragraph 1.4.1; Page 5 and 1.8.1 ; Page 16)**

(Rupees in crore)

As on 31 March 2005	Assets	As on 31 March 2006
<b>10289.81<sup>\$</sup></b>	<b>Gross Capital Outlay on Fixed Assets –</b>	<b>11106.76</b>
	2145.43 Investments in share of Companies, Corporations, etc. 2182.14*	
	8144.38 Other Capital Outlay 8924.62 <sup>#</sup>	
<b>5209.56<sup>\$</sup></b>	<b>Loans and Advances –</b>	<b>5445.18</b>
	2577.80 Loans for Power Projects 2644.08	
	2510.60 Other Development Loans 2706.72	
	121.16 Loans to Government servants and Miscellaneous loans 94.38	
<b>4.56</b>	<b>Reserve Fund Investments</b>	<b>4.56</b>
<b>0.47</b>	<b>Advances</b>	<b>0.41</b>
<b>31.90</b>	<b>Suspense and Miscellaneous Balances</b>	<b>--</b>
<b>422.61</b>	<b>Remittance Balances</b>	<b>459.72</b>
<b>(-93.96)</b>	<b>Cash-</b>	<b>215.14</b>
	47.81 Cash in Treasuries 48.29	
	(-130.06 Deposits with Reserve Bank 24.42	
	(-25.06 Remittances in transit - Local (-)16.86	
	0.69 Departmental Cash Balance 1.24	
	0.21 Permanent Advances 0.22	
	12.45 Cash Balance Investments 157.83	
<b>27916.57<sup>\$</sup></b>	<b>Deficit on Government Account –</b>	<b>31045.72</b>
	3668.92 (i) Revenue Deficit of the current year 3129.15	
	0.02 (ii) Less: Miscellaneous Capital Receipts --	
	75.00 (iii) Add: Appropriation to Contingency Fund --	
	24172.67 Accumulated deficit upto previous year 27916.57	
<b>43781.52</b>	<b>Total – Assets</b>	<b>48277.49</b>

<sup>\$</sup> Balances as on 31 March 2005 differ from those shown in Audit Report (Civil) 2004-05 consequent on *pro forma* adjustments carried out in the accounts by Accountant General (A&E) which were explained in footnote (\*\*) of Statement No. 2 and footnote (b) of Statement No. 5 of the Finance Accounts 2005-06.

<sup>\*</sup> Figures adopted as per Statement No.2 of the Finance Accounts 2005-06. However, the figures exhibited in Statement No. 14 differs by Rs. 42.10 crore owing to exclusion of investment in development of infrastructure facilities to Kannur Airport (Rs 7.10 crore) and Thiruvananthapuram Airport Development Society (Rs 35 crore)- Refer footnote (uu) of Statement No. 14 of the Finance Accounts 2005-06.

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

**Appendix II**  
**Abstract of Receipts and Disbursements for the year 2005-06**  
**(Reference: Paragraph 1.4.1; Page 5)**

(Rupees in crore)

Receipts				Disbursements					
2004-05			2005-06	2004-05		Non-Plan	Plan	Total	2005-06
	<b>Section – A: Revenue</b>								
<b>13500.49</b>	<b>I. Revenue Receipts</b>		<b>15294.53</b>	<b>17169.41</b>	<b>1. Revenue Expenditure</b>	<b>15200.96</b>	<b>3222.72</b>	<b>18423.68</b>	<b>18423.68</b>
8963.65	Own Tax Revenue	9778.62		<b>7985.81</b>	<b>General Services</b>	<b>8578.20</b>	<b>177.45</b>	<b>8755.65</b>	
819.09	Non-Tax Revenue	936.78		<b>5879.40</b>	<b>Social Services</b>	<b>4765.53</b>	<b>1130.85</b>	<b>5896.38</b>	
2404.95	State's share of Union Taxes and Duties	2518.20		3254.19	Education, Sports, Art and Culture	3277.00	179.86	3456.86	
379.84	Non-plan Grants	1260.76		890.99	Health and Family Welfare	752.83	188.27	941.10	
628.45	Grants for State Plan Schemes	485.81		654.08	Water Supply, Sanitation, Housing and Urban Development	192.17	419.35	611.52	
304.51	Grants for Central Plan and Centrally Sponsored Plan Schemes	314.36		11.91	Information and Broadcasting	7.02	6.95	13.97	
--				245.41	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	49.48	174.57	224.05	
				172.87	Labour and Labour Welfare	146.51	3.45	149.96	
				632.58	Social Welfare and Nutrition	324.97	158.10	483.07	
				17.37	Others	15.55	0.30	15.85	
				<b>3306.84</b>	<b>Economic Services:</b>	<b>1857.23</b>	<b>1914.42</b>	<b>3771.65</b>	
				756.30	Agriculture and allied activities	607.45	260.00	867.45	
				1290.15	Rural Development	357.26	980.28	1337.54	
				12.53	Special Areas Programmes		10.96	10.96	
				191.19	Irrigation and Flood control	210.40	18.27	228.67	
				61.71	Energy	1.00	98.61	99.61	
				194.24	Industry and Minerals	45.73	110.66	156.39	
				563.16	Transport	557.95	249.74	807.69	
				53.64	Science, Technology and Environment	17.45	44.15	61.60	
				183.92	General Economic Services	59.99	141.75	201.74	
				<b>(-) 2.64</b>	<b>Grants-in-aid and Contributions</b>	<b>--</b>	<b>--</b>	<b>--</b>	
<b>3668.92</b>	<b>II. Revenue Deficit carried over to Section B</b>		<b>3129.15</b>						
<b>17169.41</b>	<b>Total - Section A</b>		<b>18423.68</b>	<b>17169.41</b>	<b>Total - Section A</b>				<b>18423.68</b>

**Appendix II – Contd.**  
**Abstract of Receipts and Disbursements for the year 2005-06**  
**(Reference: Paragraph 1.4.1; Page 5)**

*(Rupees in crore)*

Receipts				Disbursements					
2004-05			2005-06	2004-05					2005-06
	<b>Section B:</b>					<b>Non-Plan</b>	<b>Plan</b>	<b>Total</b>	
(-) 226.64	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		(-) 93.96	280.64	III. Opening Overdraft from Reserve Bank of India				--
0.02	IV. Miscellaneous Capital Receipts		--	681.74	IV. Capital Expenditure	(-) 0.57	817.52	816.95	816.95
				41.93	<b>General Services:</b>	<b>1.11</b>	<b>68.72</b>	<b>69.83</b>	
				89.88	<b>Social Services:</b>	<b>(-) 1.04</b>	<b>133.96</b>	<b>132.92</b>	
				25.89	Education, Sports, Art and Culture		40.70	40.70	
				30.28	Health and Family Welfare		58.07	58.07	
				1.73	Water Supply, Sanitation, Housing and Urban Development	(-) 1.01	6.10	5.09	
				28.23	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		24.19	24.19	
				3.68	Social Welfare and Nutrition	(-) 0.03	4.25	4.22	
				--	Labour and Labour Welfare				
				0.07	Others		0.65	0.65	
				<b>549.93</b>	<b>Economic Services:</b>	<b>(-) 0.64</b>	<b>614.84</b>	<b>614.20</b>	
				33.20	Agriculture and allied activities	(-) 0.57	44.27	43.70	
				175.18	Irrigation and Flood Control		208.37	208.37	
				--	Energy		--	--	
				74.53	Industry and Minerals		31.25	31.25	
				252.00	Transport	(-) 0.06	311.05	310.99	
				15.02	General Economic Services	(-) 0.01	19.90	19.89	

**Appendix II – Concl.**  
**Abstract of Receipts and Disbursements for the year 2005-06**  
**(Reference: Paragraph 1.4.1; Page 5)**

(Rupees in crore)

Receipts			Disbursements			
2004-05			2005-06	2004-05		2005-06
95.23	<b>V. Recoveries of Loans and Advances</b>		51.50	196.49	<b>V. Loans and Advances Disbursed</b>	287.12
	From Power Projects	--		66.93	For Power Projects	66.28
36.93	From Government Servants	31.94		4.82	To Government Servants	5.16
58.30	From Others	19.56		124.74	To Others	215.68
	<b>VI. Revenue Surplus brought down</b>			<b>3668.92</b>	<b>VI. Revenue Deficit brought down</b>	<b>3129.15</b>
6596.22	<b>VII. Public Debt Receipts</b>		5823.52	2277.43	<b>VII. Repayment of Public Debt</b>	1822.45
5114.11	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	5220.23		528.73	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	990.49
	Net transactions under Ways and Means Advances excluding overdraft	..		49.45	Net transactions under Ways and Means Advances excluding overdraft	235.25*
1482.11	Loans and Advances from Central Government	603.29		1699.25	Repayment of Loans and Advances to Central Government	596.71
75.00	<b>VIII. Appropriation from the Consolidated Fund</b>		--	75.00	<b>VIII. Appropriation to Contingency Fund</b>	--
16.88	IX. Amount transferred to Contingency Fund		15.04	15.04	<b>IX. Expenditure from Contingency Fund</b>	2.15
33681.02	<b>X. Public Account Receipts</b>		37779.14	33136.43	<b>X. Public Account Disbursements</b>	37302.28
7896.44	Small Savings, Provident Funds, etc.	7777.24		7508.94	Small Savings, Provident Funds, etc.	7727.14
358.13	Reserve Funds	248.24		235.64	Reserve Funds	130.50
2231.11	Deposits and Advances	1602.16		2312.92	Deposits and Advances	1630.80
18318.31	Suspense and Miscellaneous	22378.43		18222.84	Suspense and Miscellaneous	22003.66
4877.03	Remittances	5773.07		4856.09	Remittances	5810.18
..	<b>XI.- Closing Overdraft from Reserve Bank of India</b>		..	(-) 93.96	<b>XI. Cash Balance at end</b>	215.14
				47.81	Cash in Treasuries	48.29
				(-) 25.06	Local Remittances	(-)16.86*
				(-) 130.06	Deposits with Reserve Bank	24.42
				0.90	Departmental cash balance including Permanent Advance	1.46
				12.45	Cash Balance Investment	157.83
40237.73	<b>Total – Section B</b>		43575.24	40237.73	<b>Total – Section B</b>	43575.24

\* Represents receipts: Rs 4414.09 crore and disbursements: Rs 4649.34 crore

\* Minus balance represents remittances between treasuries and currency chests remaining unadjusted on 31 March 2006.

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

(Rupees in crore)

2004-05	Sources	2005-06	
13500.49	<b>1. Revenue receipts</b>		15294.53
95.23	<b>2. Recoveries of Loans and Advances</b>		51.50
4318.79	<b>3. Increase in Public debt other than overdraft</b>		4001.07
..	<b>4. Increase in overdraft</b>		--
0.02	<b>5. Miscellaneous Capital Receipts</b>		--
544.59	<b>6. Net receipts from Public account</b>		476.86
387.50	Increase in Small Savings, Provident Funds, etc.	50.10	
(-) 81.81	Decrease in Deposits and Advances	(-) 28.64	
122.49	Increase in Reserve Funds	117.74	
95.47	Net effect of Suspense and Miscellaneous transactions	374.77	
20.94	Net effect of Remittance transactions	(-)37.11	
76.84	<b>7. Net effect of Contingency Fund transactions</b>		12.89
<b>18535.96</b>	<b>Total</b>		<b>19836.85</b>
	<b>Application</b>		
17169.41	<b>1. Revenue expenditure</b>		18423.68
196.49	<b>2. Lending for development and other purposes</b>		287.12
681.74	<b>3. Capital expenditure</b>		816.95
280.64	<b>4. Decrease in overdraft</b>		--
--	<b>5. Net effect of Contingency Fund transactions</b>		--
75.00	<b>6. Appropriation to Contingency Fund</b>		--
132.68	<b>7. Increase in cash balance</b>		309.10
<b>18535.96</b>	<b>Total</b>		<b>19836.85</b>

Explanatory Notes

- The abridged accounts in Appendices I to III 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 I, indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable, depreciation or variation in stock figures, etc., do not figure in the accounts.
- 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 Rs 6.86 crore (net credit) between the figures reflected in the accounts and that intimated by the Reserve Bank of India under "Deposit with Reserve Bank". Out of the difference, a net debit of Rs 0.04 crore had been cleared and the balance of Rs 6.90 crore (net credit) is under reconciliation.

**Appendix IV**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraph 1.4.1; Page 5 and 1.8.1; Page 16)**

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>9056</b>	<b>10634</b>	<b>11815</b>	<b>13500</b>	<b>15295</b>
<i>(i) Tax Revenue</i>	<i>5924 (65)</i>	<i>7303 (69)</i>	<i>8089 (68)</i>	<i>8963 (66)</i>	<i>9779 (64)</i>
Taxes on Sales, Trade, etc.	4441(75)	5343 (73)	5991 (74)	6701 (75)	7038 (72)
State Excise	541(09)	663 (09)	656 (08)	746 (08)	841 (9)
Taxes on Vehicles	452(08)	513 (07)	586 (07)	610 (07)	629 (6)
Stamps and Registration fees	394(07)	487(07)	550 (07)	775 (09)	1101 (12)
Land Revenue	35 <sup>(#)</sup>	38 <sup>(#)</sup>	40 <sup>(#)</sup>	44 <sup>(#)</sup>	44 <sup>(#)</sup>
Taxes on Agricultural Income	2 <sup>(#)</sup>	6 <sup>(#)</sup>	9 <sup>(#)</sup>	5 <sup>(#)</sup>	6 <sup>(#)</sup>
Other Taxes	59(01)	253 (04)	257 (04)	82 (01)	120 (1)
<i>(ii) Non Tax Revenue</i>	<i>543(06)</i>	<i>678 (06)</i>	<i>807 (07)</i>	<i>819 (06)</i>	<i>937 (6)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>1614(18)</i>	<i>1715 (16)</i>	<i>2012 (17)</i>	<i>2405 (18)</i>	<i>2518 (17)</i>
<i>(iv) Grants in aid from GOI</i>	<i>975(11)</i>	<i>938 (09)</i>	<i>907 (08)</i>	<i>1313 (10)</i>	<i>2061 (13)</i>
<b>2. Miscellaneous Capital Receipts</b>	--	<b>04</b>	--	-- <sup>(§)</sup>	--
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>9056</b>	<b>10638</b>	<b>11815</b>	<b>13500</b>	<b>15295</b>
<b>4. Recovery of Loans and Advances</b>	<b>55</b>	<b>77</b>	<b>73</b>	<b>95</b>	<b>52</b>
<b>5. Public Debt Receipts</b>	<b>2792</b>	<b>3966</b>	<b>6992</b>	<b>6596</b>	<b>5823</b>
Internal Debt (excluding Ways & Means Advances and Overdraft)	2011	2717	6023	5114	5220
Net transactions under Ways and Means Advances excluding Overdraft	*	56	1	--	--
Loans and advances from Government of India <sup>@</sup>	781	1193	968	1482	603
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>11903</b>	<b>14681</b>	<b>18880</b>	<b>20191</b>	<b>21170</b>
<b>7. Contingency Fund Receipts</b>	--	<b>22</b>	--	<b>92</b>	<b>15</b>
<b>8. Public Account receipts</b>	<b>18940</b>	<b>25528</b>	<b>26147</b>	<b>33681</b>	<b>37779</b>
<b>9. Total receipts of State (6+7+8)</b>	<b>30843</b>	<b>40231</b>	<b>45027</b>	<b>53964</b>	<b>58964</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>11662(94)</b>	<b>14756 (94)</b>	<b>15495 (89)</b>	<b>17169 (95)</b>	<b>18424 (94)</b>
Plan	1766(15)	3054 (21)	2394(15)	3106 (18)	3223 (17)
Non Plan	9896(85)	11702 (79)	13101 (85)	14063(82)	15201 (83)
General Services (incl. Interest payment)	5611(48)	6678 (45)	7398 (48)	7986 (47)	8756 (48)
Social Services	4076(35)	5038 (34)	5025 (32)	5879 (34)	5896 (32)
Economic Services	1908(16)	2982 (20)	2999 (19)	3307 (19)	3772 (20)
Grants-in-aid and Contributions	67(01)	58 (01)	73 (01)	(-) 03	--
<b>11. Capital Expenditure</b>	<b>558(05)</b>	<b>699 (04)</b>	<b>640 (04)</b>	<b>682 (04)</b>	<b>817 (4)</b>
Plan	547(98)	679 (97)	607 (95)	657 (96)	817 (100)
Non Plan	11(02)	20 (03)	33 (05)	25 (4)	--
General Services	26(04)	41 (06)	40 (06)	42 (6)	70 (9)
Social Services	59(11)	83 (12)	56 (09)	90 (13)	133 (16)
Economic Services	473(85)	575 (82)	544 (85)	550 (81)	614 (75)
<b>12. Disbursement of Loans and Advances</b>	<b>160(01)</b>	<b>250 (02)</b>	<b>1292 (07)</b>	<b>196 (01)</b>	<b>287 (2)</b>
<b>13. Total (10+11+12)</b>	<b>12380</b>	<b>15705</b>	<b>17427</b>	<b>18047</b>	<b>19528</b>

# Insignificant

§ Only Rs 2,28,800

\* Less than Rs 1 crore.

@ Includes Ways and Means Advances from GOI

**Appendix IV – Concl'd.**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraph 1.4.1 ; Page 5 and 1.8.1; Page 16)**

(Rupees in crore)

	2001-02	2002-03	2003-04	2004-05	2005-06
<b>14. Repayment of Public Debt</b>	<b>751</b>	<b>1262</b>	<b>2341</b>	<b>2277</b>	<b>1822</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	215	258	466	529	990
Net transactions under Ways and Means Advances excluding Overdrafts	--	--	--	49	235
Loans and Advances from Government of India <sup>@</sup>	536	1004	1875	1699	597
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>75</b>	<b>--</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>13131</b>	<b>16967</b>	<b>19768</b>	<b>20399</b>	<b>21350</b>
<b>17. Contingency Fund disbursements</b>	<b>22</b>	<b>--</b>	<b>17</b>	<b>15</b>	<b>2</b>
<b>18. Public Account disbursements</b>	<b>17467</b>	<b>23418</b>	<b>25482</b>	<b>33136</b>	<b>37302</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>30620</b>	<b>40385</b>	<b>45267</b>	<b>53550</b>	<b>58654</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>2606</b>	<b>4122</b>	<b>3680</b>	<b>3669</b>	<b>3129</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>3269</b>	<b>4990</b>	<b>5539</b>	<b>4452</b>	<b>4181</b>
<b>22. Primary Deficit (21-23)</b>	<b>780</b>	<b>2043</b>	<b>2211</b>	<b>839</b>	<b>382</b>
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	2489	2947	3328	3613	3799
24. Arrears of Revenue <sup>♦</sup> (Percentage of Tax & Non -Tax Revenue Receipts)	1037(16)	1411 (18)	105 <sup>9</sup> (1)	1748 (18)	65 (♦)
25. Financial Assistance to local bodies, etc.	2921	4213	5453	4707	5539
26. Ways & Means Advances/Overdrafts availed (days)	359	359	333	354	243
27. Interest on WMA/Overdraft	23	21	24	21	12
28. Gross State Domestic Product (GSDP) at current prices <sup>*</sup>	72402	81146	89461	100531	111633
29. Outstanding Fiscal Liabilities (year end)	29025	33782	39231	43697	48180
30. Outstanding guarantees including interest (year end)	11818	12623	14009	12316	11935
31. Maximum amount guaranteed (year end)	14122	14923	15613	14783	13752
32. Number of incomplete projects/works	101	89	104	98	100
33. Capital blocked in incomplete projects/works <sup>#</sup>	1808	938	1194	1250	1366

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

<sup>@</sup> Includes Ways and Means Advances from GOI.

<sup>♦</sup> Source: Audit Report (Revenue Receipts) of respective years.

<sup>9</sup> Electrical Inspectorate did not include arrears of electricity duty due from Kerala State Electricity Board as on 31 March 2002 because Government ordered (October 2002) netting off of the dues between the Board and Government as on 31 March 2002.

<sup>\*</sup> Revised GSDP figures for the years 2001-02 to 2004-05 are those furnished by the Directorate of Economics and Statistics in May 2006. Figures for 2003-04 are Provisional Estimates and that for 2004-05 are Quick Estimates. For 2005-06, GSDP figures as indicated in the Revised Budget 2006-07 presented in June 2006 have been adopted.

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

<sup>♦</sup> Less than one per cent.

**Appendix V**  
(Reference: Paragraph 1.4.1 ; Page 5)

**Part A – Government Accounts**

**I. Form of Annual Accounts**

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

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

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

**Appendix VI**  
**List of Autonomous Institutions which had not rendered accounts**  
**for the year 2005-06**

(Reference: Paragraph 1.7.8; Page 15)

Sl. No	Name of the Institution
1.	University of Kerala
2.	Mahatma Gandhi University
3.	Sree Sankaracharya University of Sanskrit
4.	Kannur University
5.	Kerala Cashew Workers Apex Industrial Co-operative Society Ltd.
6.	Matsyafed
7.	Institute of Management in Government, Thiruvananthapuram
8.	Institute for Human Resources Development in Electronics, Thiruvananthapuram
9.	State Institute of Language, Thiruvananthapuram
10.	Regional Cancer Centre
11.	Agency for Non-conventional Energy and Rural Technology, Thiruvananthapuram
12.	Kerala State Science and Technology Museum and Priyadarsini Planetarium, Thiruvananthapuram.
13.	Centre for Development of Imaging Technology, Thiruvananthapuram.
14.	Kerala Institute of Local Administration, Thrissur
15.	Agency for Development of Acquaculture, Thiruvananthapuram.
16.	Kerala Cashew Workers Relief and Welfare Fund Board, Kollam.
17.	Kerala Coir Workers Welfare Fund Board, Alappuzha.
18.	Society for Medical Assistance to Poor, Thiruvananthapuram.
19.	Trivandrum Development Authority, Thiruvnanthapuram.
20.	Calicut Development Authority, Kozhikkode
21.	Attappadi Hill Area Development Society, Palakkad.
22.	Food Craft Institute (Kerala) Society, Aluva.
23.	State Council of Educational Research and Training, Thiruvananthapuram.
24.	Kerala Sahitya Academy, Thrissur.
25.	State Institute of Children's Literature, Thiruvananthapuram.
26.	Kerala Ayurvedic Studies and Research Society, Kottakkal.
27.	Kerala Lalithakala Academy, Thrissur.
28.	Kerala Press Academy, Kochi.
29.	Kerala State Chalachitra Academy, Thiruvananthapuram.
30.	Sabarimala Sanitation Society, Pathanamthitta.
31.	Thenmala Eco-Tourism Promotion Society, Thiruvananthapuram.
32.	Kerala State Information Technology mission
33.	Kerala State Nirmithi Kendra, Thiruvananthapuram.
34.	Primary Education Development Society of Kerala, Thiruvnanthapuram.
35.	Co-operative Academy of Professional Education, Thiruvananthapuram.
36.	Energy Management Centre
37.	Kerala State Council for Science, Technology and Environment, Thiruvananthapuram.
38.	Kerala Road Fund Board, Thiruvananthapuram.

**Appendix VII**  
**Status of submission of accounts as of August 2006 by bodies/authorities**  
**(Reference: Paragraph 1.7.9; Page 15 )**

Sl. No.	Name of body	Section under which entrusted	Date of entrustment	Year up to which entrusted	Year up to which accounts were due	Year up to which accounts were submitted	Year up to which Audit Reports were issued
1	Command Area Development Authority	19(3)	1 February 2005	2009-10	2005-06	2004-05	2004-05
2	Kerala Institute of Labour and Employment	20(1)	29 June 2002	2006-07	2005-06	2004-05	2004-05
3	Kerala Khadi and Village Industries Board	19(3)	20 January 1999	2002-03	2005-06	2002-03	2001-02
4	Kerala State Commission for Backward classes	19(3)	25 March 2002	2006-07	2005-06	2004-05	2003-04
5	Kerala Water Authority	19(3)	3 March 2005	2008-09	2005-06	2002-03	2002-03
6	Kerala State Human Rights Commission	19(2)	4 August 1997	1998-99 onwards	2005-06	2004-05	2004-05
7	Kerala Building and Other Construction Workers' Welfare Board	19(2)	20 November 2001	1998-99 onwards	2005-06	2003-04	2003-04
8	(i) Kerala State Legal Services Authority (ii) Fourteen District Legal Services Authorities (DLSA)	19(2) 19(2)	3 December 1997 3 December 1997	1998-99 onwards 1998-99 onwards	2005-06 2005-06	2004-05 2003-04 @ 2004-05 \$	2004-05 2003-04 2004-05 #

@ Kollam and Palakkad DLSAs

\$ Thiruvananthapuram, Pathanamthitta, Alappuzha, Kottayam, Idukki, Ernakulam, Thrissur, Malappuram, Kozhikkode, Wayanad, Kannur and Kasaragod.

# In the case of Idukki, Kozhikkode and Kannur, Draft Audit Report for 2004-05 was sent to the respective DLSAs for their reply.

**Appendix VIII**  
**Statement showing cases of misappropriations, defalcations, etc., reported**  
**up to March 2006 and pending finalisation as at the end of June 2006**  
**(Reference: Paragraph 1.7.10 ; Page 15)**

(Rupees in lakh)

Sl. No.	Name of Department	Cases reported upto March 2002		Cases reported during								Total	
				2002-03		2003-04		2004-05		2005-06			
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1.	Agriculture	3	1.99	1	1.84	2	88.06	2	3.08	-	-	8	94.97
2.	Animal Husbandry	2	0.02	-	-	3	4.86	-	-	1	0.16	6	5.04
3.	Co-operation	-	-	-	-	-	-	-	-	1	11.30	1	11.30
4.	Cultural Affairs (Archives)	1	0.20	-	-	-	-	-	-	-	-	1	0.20
5.	Finance												
	(i) National savings	1	0.45	-	-	-	-	-	-	-	-	1	0.45
	(ii) Treasuries	12	110.98	1	0.29	-	-	2	76.17	3	8.85	18	196.29
6.	Fisheries and Ports	1	1.32	-	-	2	4.39	-	-	-	-	3	5.71
7.	Forest and Wildlife	1	8.06	-	-	7	26.29	-	-	-	-	8	34.35
8.	Food, Civil Supplies and Consumer Affairs Department	1	11.87	-	-	-	-	-	-	-	-	1	11.87
9.	General Education	21	36.76	1	0.15	-	-	2	10.28	2	1.14	26	48.33
10.	Health and Family Welfare												
	(i) Health Services	6	7.90	2	2.16	2	2.76	2	152	-	-	12	164.82
	(ii) Medical Education	3	3.67	-	-	-	-	1	15	-	-	4	18.67
	(iii) Indian Systems of Medicine			-	-	1	1.84	-	-	-	-	1	1.84
11.	Higher Education (Collegiate Education)	5	1.09	4	4.88	1	0.2	-	-	-	-	10	6.17
	Technical Education	-	-	-	-	-	-	1	7.44	-	-	1	7.44
12.	Home (Police)	2	0.42	-	-	-	-	-	-	-	-	2	0.42
13.	Industries	1	0.19	-	-	2	0.47	-	-	-	-	3	0.66
14.	Labour and Rehabilitation Department	-	-	-	-	-	-	-	-	-	-		
15.	Local Self Government (Rural)	2	2.63	-	-	2	2.68	-	-	2	3.82	6	9.13
16.	Public Works												
	(i) Buildings	-	-	1	2.50	1	4.37	1	0.08	-	-	3	6.95
	(ii) Roads and Bridges	-	-	1	3.31	-	-	-	-	-	-	1	3.31
17.	Revenue												
	(i) Land Revenue	2	7.86	-	-	-	-	-	-	-	-	2	7.86
	(ii) Survey and Land Records	1	5.60	-	-	-	-	-	-	-	-	1	5.60
18.	Scheduled Castes/ Scheduled Tribes Development	1	0.17	-	-	1	1.05	-	-	-	-	2	1.22
19.	Social Welfare(Child Development Project Office,Ekm)	-	-	-	-	-	-	-	-	1	8.92	1	8.92
20.	Taxes (Lotteries)	1	3.43	-	-	-	-	-	-	-	-	1	3.43
21.	Commercial Taxes	-	-	1	3.58	-	-	-	-	-	-	1	3.58
22.	Transport – Motor Vehicles	-	-	-	-	1	10.20	1	0.10	-	-	2	10.30
23.	Water Resources	1	0.06	2	10.30	2	0.36	2	13.39	-	-	7	24.11
<b>Total</b>		<b>68</b>	<b>204.67</b>	<b>14</b>	<b>29.01</b>	<b>27</b>	<b>147.53</b>	<b>14</b>	<b>277.54</b>	<b>10</b>	<b>34.19</b>	<b>133</b>	<b>692.94</b>

**Appendix IX**  
**Department-wise details of Writes off of losses, etc.**  
**(Reference: Paragraph 1.7.11-; Page 15)**

Sl. No.	Name of Department	Writes off		Waivers	
		Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
1.	Agriculture	5	0.78	3	0.55
2.	Animal Husbandry	2	0.98	0	0.00
3.	Collegiate Education	1	0.05	0	0.00
4.	Co-operation	3	50.89	1	0.33
5.	Education	25	0.93	0	0.00
6.	Finance	3	0.73	5	0.80
7.	Fisheries	2	0.05	0	0.00
8.	Fisheries & Ports	2	3.92	3	1.95
9.	Forest & Wildlife	4	0.49	1	0.11
10.	General Administration	7	4.02	1	0.84
11.	General Education	7	6.71	5	1.13
12.	Harbour Engineering	1	0.03	0	0.00
13.	Health and Family Welfare	5	2.18	5	3.28
14.	Higher Education	2	0.15	1	0.40
15.	Home	16	5.62	7	5.16
16.	Housing Board	32	15.54	1	1.96
17.	Indian Systems of Medicine	3	0.03	0	0.00
18.	Industries	7	2.22	79	18.87
19.	Judiciary	1	1.00	0	0.00
20.	Law	1	0.13	1	0.20
21.	Legislature	2	0.01	3	0.20
22.	Local Self Government	0	0.00	2	2.09
23.	Mining and Geology	0	0.00	3	7.07
24.	Planning&Economic Affairs	1	1.86	1	0.14
25.	Public Works	10	4.90	5	1.73
26.	Revenue	5	8.46	3	0.46
27.	Rural Development	1	0.01	0	0.00
28.	SC/ST Development	7	0.97	6	1.73
29.	Social Welfare	2	0.12	1	0.31
30.	Taxes	708	25.72	1	0.22
31.	Vigilance	0	0.00	2	0.32
32.	Water Resources	1	0.02	2	0.42
<b>Total</b>		<b>866</b>	<b>138.52</b>	<b>142</b>	<b>50.27</b>

**Appendix X**

**List of Statutory Corporations and Government Companies having accumulated loss and investment in them by Government  
(Reference: Paragraph 1.8.5; Page 17)**

Sl. No.	Name of concern	Government investment as of 31 March 2006 <sup>§</sup>	Accumulated loss <sup>#</sup>	Period up to which accounts were finalised
		<i>(Rupees in crore)</i>		
1.	The Kerala Financial Corporation	143.99	72.77	2005-06
2.	Kerala State Road Transport Corporation	124.74	1139.94	2002-03
3.	Kerala State Warehousing Corporation	4.75	4.57	2003-04
4.	The Kerala Fisheries Corporation Limited *	4.85	11.05	1984-85
5.	Kerala Tourism Development Corporation Limited	48.06	6.59	2001-02
6.	The Travancore – Cochin Chemicals Limited	16.91	13.85	2004-05
7.	Kerala Construction Components Limited	0.28	4.06	2005-06
8.	The Kerala Premo Pipe Factory Limited *	1.31	0.19	1985-86
9.	The Plantation Corporation of Kerala Limited	5.57	6.82	2004-05
10.	The Kerala Ceramics Limited	5.24	29.87	2002-03
11.	The Kerala Agro-Industries Corporation Limited	3.05	10.90	2000-01
12.	Trivandrum Spinning Mills Limited	7.73	17.28	2002-03
13.	Kerala Electrical and Allied Engineering Company Limited	44.58	61.78	2002-03
14.	Kerala Soaps and Oils Limited	3.00	37.40	1994-95
15.	Travancore Plywood Industries Limited	0.49	23.04	2001-02
16.	Trivandrum Rubber Works Limited	2.75	22.91	1999-2000
17.	Kerala State Handloom Development Corporation Limited	13.26	20.86	2003-04
18.	Handicrafts Development Corporation of Kerala Limited	1.94	3.34	1999-2000
19.	The Kerala State Cashew Development Corporation Limited	48.87	413.75	2002-03
20.	Chalakydy Refractories Limited *	3.47	3.36	1989-90
21.	Kerala State Coir Corporation Limited	8.05	9.22	2003-04
22.	Kerala State Drugs and Pharmaceuticals Limited	1.80	13.15	1995-96
23.	Sitaram Textiles Limited	5.94	38.49	2004-05
24.	Kerala State Textiles Corporation Limited	17.88	45.65	2004-05
25.	The Kerala Land Development Corporation Limited	6.71	44.82	2000-01
26.	Kerala State Electronics Development Corporation Limited	88.16	447.02	2004-05
27.	The Travancore Sugars and Chemicals Limited	0.32	5.31	2004-05
28.	The Kerala State Civil Supplies Corporation Limited	8.56	539.32	2004-05
29.	Scooters Kerala Limited	2.20	12.40	2002-03
30.	Kerala Automobiles Limited	3.47	0.08	2003-04
31.	Steel Industrials Kerala Limited	27.92	46.74	2004-05

<sup>§</sup> Source – Statement No. 14 of Finance Accounts 2005-06

<sup>#</sup> Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2006.

\* Under liquidation

## Appendix X – Concl.

Sl. No.	Name of concern	Government investment as of 31 March 2006 <sup>§</sup>	Accumulated loss <sup>#</sup>	Period up to which accounts were finalised
		(Rupees in crore)		
32.	Kerala State Construction Corporation Limited	0.88	21.68	2004-05
33.	Kerala State Film Development Corporation Limited	18.68	17.67	2001-02
34.	Kerala Livestock Development Board Limited	6.03	0.47	2001-02
35.	Kerala State Coconut Development Corporation Limited	2.85	11.38	1993-94
36.	Kerala Small Industries Development Corporation Limited	18.16	40.96	2002-03
37.	Kerala Fishermen's Welfare Corporation Limited <sup>*</sup>	0.42	1.00	1982-83
38.	Kerala State Engineering Works Limited <sup>*</sup>	0.46	1.51	1991-92
39.	Metropolitan Engineering Company Limited	2.52	9.30	2000-01
40.	The Kerala State Handicapped Persons' Welfare Corporation Limited	2.07	0.59	1994-95
41.	Kerala Artisans' Development Corporation Limited	2.20	2.17	2000-01
42.	Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited	16.80	0.63	1993-94
43.	Transformers and Electricals Kerala Limited	11.20	51.49	2004-05
44.	The Metal Industries Limited	0.47	1.73	2004-05
45.	Meat Products of India Limited	0.98	6.34	2002-03
46.	Kerala Special Refractories Limited <sup>*</sup>	2.91	2.08 <sup>*</sup>	2005-06
47.	Kerala State Poultry Development Corporation Limited	1.00	3.59	2003-04
48.	Kerala State Women's Development Corporation Limited	7.89	0.31	1994-95
49.	Kerala State Horticultural Products Development Corporation Limited	5.53	1.92	1998-99
50.	Kerala Hitech Industries Limited	20.56	16.18	2003-04
51.	Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited	0.50	1.16	2003-04
52.	Steel Complex Limited	3.00	50.84	2005-06
53.	Kerala State Wood Industries Limited <sup>*</sup>	1.35	6.54	1989-90
54.	Kerala State Maritime Development Corporation	8.86	2.97	2003-04
55.	Kerala State Mineral Development Corporation Limited	1.26	0.41 <sup>♦</sup>	2005-06
56.	Autokast Limited	1.00	127.33	2004-05
57.	Kerala State Ex-servicemen Development and Rehabilitation Corporation	0.50	0.25	2004-05
58.	Kerala State Bamboo Corporation Limited	6.59	1.74	2002-03
59.	Bekal Resorts Development Corporation Limited	41.95	0.75	2005-06
60.	Traco Cable Company Limited	12.82	23.35	2003-04
61.	United Electrical Industries Limited	3.88	1.16	2004-05
62.	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited	0.87	0.21	2003-04
<b>Total</b>		<b>860.04</b>	<b>3514.24</b>	

<sup>§</sup> Source – Statement No. 14 of Finance Accounts 2005-06

<sup>#</sup> Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2006.

<sup>\*</sup> Under liquidation

<sup>♦</sup> Based on figures in Statement No.14 of Finance Accounts 2005-06

<sup>\*</sup> Under lockout from 1<sup>st</sup> June 1993.

**Appendix XI**  
**Arrears in preparation of Pro forma Accounts by Departmental**  
**Commercial Undertakings**  
**(Reference: Paragraph 1.8.7; Page 18)**

Department	Number of undertakings	Name of undertaking/trading scheme	Year for which accounts are due
Finance	1	Kerala State Insurance Department	1997-98 to 2005-06
General Education	1	Text Book Office, Thiruvananthapuram.	1987-88 to 2005-06
Public Works and Transport	1	State Water Transport Department, Alappuzha.	2002-03 to 2005-06
Home	1	Rubber Plantation at Open Prison, Nettukaltheri	2005-06
Agriculture (Animal Husbandry)	3	Intensive Poultry Development Block, Muvattupuzha.	1993-94 to 1996-97, 2003-04 to 2005-06
		Intensive Poultry Development Block, Pettah	1994-95, 1995-96, 2001-02, 2002-03 and 2003-04** (up to 31.10.2003)
		Feed Compounding Unit, Chengannur*	2005-06

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

\* Formerly Poultry Feed Manufacturing and Distribution Scheme, Chengannur.

**Appendix XII**  
**Areas in which major saving occurred**  
**(Reference: Paragraph 2.3.1; Page 28)**

(Rupees in crore)

Grant No./ Major Head	Areas in which major saving occurred	Saving
<b>REVENUE VOTED</b>		
<b>II Heads of States, Ministers and Headquarters staff</b>		
3451	Other items for detailed implementation plan under MGP	22.73
3451	Rashtriya Sam Vikas Yojana	15.00
<b>VI Land Revenue</b>		
2029	Survey and settlement operation	19.84
2029	Service Delivery improvement under MGP	7.94
2029	Survey Department	5.11
<b>XII Police</b>		
2055	District Police	44.58
2055	Special Police	26.18
2055	Modernisation of Police	25.26
<b>XV Public Works</b>		
3054	Strategic Option Studies	330.44
<b>XVII Education, Sports, Art and Culture</b>		
2202	Secondary Schools	76.20
2202	Higher Secondary Schools	66.05
2202	Upper Primary Schools	64.39
2202	Lower Primary Schools	54.09
2202	Government Vocational Higher Secondary Schools	25.41
2202	Computer Literacy and studies in schools	24.90
<b>XVIII Medical and Public Health</b>		
2210	Hospitals and Dispensaries	87.37
2210	District and Taluk Hospitals	29.17
2210	Primary Health Units and Health Centres	20.52
<b>XX Water Supply and Sanitation</b>		
2215	Grant in aid to Kerala Water Authority	87.00
<b>XXII Urban Development</b>		
2217	Recommendation of Second state Finance Commission—Maintenance Grant	64.26
2217	Assistance to Municipalities	30.01
<b>XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>		
2225	Pooled fund for SCP	35.19
2225	Economic Development Scheme for Scheduled Caste utilising Special Central Assistance	13.30
<b>XXVI Relief on Account of Natural Calamities</b>		
2245	Rescue relief and restoration operations consequent on Tsunami disaster	100.18
2245	Relief/Restoration activities under ADB assisted Tsunami Emergency Assisted Project.	24.50
<b>XXIX Agriculture</b>		
2401	Commercial Crops	52.24
2401	Centrally sponsored scheme under the Macro management	50.04
<b>XXXV Panchayat</b>		
2515	Plan assistance for Local Area Plan Programme	180.09
2515	Assistance to Zilla Parishads/District Level Panchayat	81.18
2515	Assistance to Block Panchayat	51.41
2515	Other expenditure	34.18
<b>XXXVI Community Development</b>		
2515	Integrated and sustainable economic development at Attappady	17.51
2515	Restructured Central Rural Sanitation Programme	11.38
<b>REVENUE CHARGED</b>		
<b>Debt Charges</b>		
2049	Interest on loans and advances from Central Government	561.97
2049	State Saving Bank Deposits	57.94
<b>CAPITAL VOTED</b>		
<b>XV Public Works</b>		
5054	Rehabilitation and Reconstruction under Tsunami Emergency Assistance Project	14.24

<b>Grant No./ Major Head</b>	<b>Areas in which major saving occurred</b>	<b>Saving</b>
<b>XX Water Supply and Sanitation</b>		
6215	Loan to Kerala Water Authority for JBIC assisted scheme	350.96
<b>XXXVII Industries</b>		
4885	Kerala State Industrial Development Corporation	24.70
4885	Kerala Financial Corporation	11.00
<b>CAPITAL CHARGED</b>		
<b>Public Debt Repayment</b>		
6003	Ways and Means Advances from RBI	459.71
6004	Loans from State/Union territory Plan Scheme	64.49

**Appendix XIII**  
**Significant cases of saving in Grants/Appropriations**  
**(Reference: Paragraph 2.3.1; Page 29)**

<i>(Rupees in crore)</i>				
Sl. No.	Number and Name of Grant/Appropriation		Total grant/ appropriation	Amount of saving (Percentage)
<b>Revenue-Voted</b>				
1.	II	Heads of States, Ministers and Headquarters Staff	214.91	57.83 (27)
2.	IV	Election	65.80	6.94 (11)
3.	VI	Land Revenue	179.09	38.24 (21)
4.	VII	Stamps and Registration	58.33	10.41 (18)
5.	XII	Police	709.82	114.75 (16)
6.	XIII	Jails	34.70	10.79 (31)
7.	XIV	Stationery and Printing and Other Administrative Services	113.43	12.99 (11)
8.	XV	Public Works	1346.04	361.07 (27)
9.	XVII	Education, Sports, Art and Culture	4003.61	475.02 (12)
10.	XVIII	Medical and Public Health	1092.11	246.95 (23)
11.	XX	Water Supply and Sanitation	318.85	94.21 (30)
12.	XXII	Urban Development	508.25	208.82 (41)
13.	XXIV	Labour and labour welfare	197.62	45.23 (23)
14.	XXV	Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	807.97	125.94 (16)
15.	XXVI	Relief on account of natural calamities	426.94	194.17 (46)
16.	XXVIII	Miscellaneous Economic Services	97.20	62.04 (64)
17.	XXX	Food	64.87	23.93 (37)
18.	XXXIII	Fisheries	54.91	11.24 (20)
19.	XXXIV	Forest	182.35	36.92 (20)
20.	XXXV	Panchayats	1802.22	615.39 (34)
21.	XXXVI	Community Development	220.74	39.04 (18)
<b>Capital-Voted</b>				
22.	XX	Water Supply and Sanitation	447.00	350.96 (79)
23.	XXVII	Co-operation	34.45	5.43 (16)
24.	XXVIII	Miscellaneous Economic Services	116.42	116.24 (99)
25.	XXX	Food	25.85	6.00 (23)
26.	XXXI	Animal Husbandry	8.15	5.07 (62)
27.	XXXIII	Fisheries	25.33	7.93 (31)
28.	XLI	Transport	61.15	26.85 (44)
<b>Total</b>			<b>13218.11</b>	<b>3310.40</b>

**Appendix XIV**  
**Persistent saving**  
**(Reference: Paragraph 2.3.2; Page 29)**

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Amount of saving (Percentage)		
		2003-04	2004-05	2005-06
<b>Revenue-Voted</b>				
1	VI Land Revenue	28.55 (23)	42.92 (29)	38.24 (21)
2	XX Water Supply and Sanitation	75.14 (24)	216.48 (45)	94.21 (30)
3	XXII Urban Development	116.82 (35)	123.39 (28)	208.82 (41)
4	XXIV Labour and Labour Welfare	83.04 (48)	44.46 (20)	45.23 (23)
5	XXX Food	130.73 (77)	127.87 (75)	23.93 (37)
6	XL Ports	11.07 (62)	2.43 (25)	2.01 (20)
<b>Revenue-Charged</b>				
7	XV Public Works	1.48 (91)	1.45 (91)	1.21 (64)
<b>Capital-Voted</b>				
8	XIX Family Welfare	1.85 (62)	0.61 (40)	0.57 (36)
9	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	36.81 (69)	9.41 (23)	16.90 (37)
10	XXXI Animal Husbandry	4.03 (99)	2.25 (91)	5.07 (62)
11	XL Ports	3.59 (43)	2.98 (28)	7.20 (36)

**Appendix XV**  
**Excess over provision relating to previous years requiring regularisation**  
**(Reference: Paragraph 2.3.3; Page 29)**

(Rupees in lakh)

Year	No. of Grants/ Appropriations	Grant/Appropriation Numbers	Cases for which notes/final copies not received
1985-86	1	XVII CCh	0.11
1988-89	1	XVIII – RV	4.18
1990-91	2	VI – RV, XXVIII – RV	54.75
1991-92	1	XVIII – CV	25.74
1992-93	2	XXV – CV, XXX – RV	30.70
1993-94	2	XVII – CCh, XX – CV	72.77
1994-95	2	XVIII – CV&CCh	146.82
1995-96	6	XIV – RV, XX – RV, XXVI – RV, XLI – RV & CV, XLII – RV	2292.06
1996-97	3	XIV – CV, XVIII – CV, XXV – CCh	39.40
1997-98	2	XVIII – CV, XXV – CV	416.18
1998-99	2	XXV – RV, XXVIII – CV	788.77
2000-01	1	XXV – RV	1465.61
2001-02	3	XI – RV, XVIII – CV, XIX – RV	7656.01
2002-03	4	I – RV, III – RV and RCh, XVIII – CV	2559.71
2003-04	11	I-RV, III -RV, V-RV, XI- RV, XVII-RV, XIX-RV, XII-RV, II-RCh, DC - RCh, PDR-CCh, XLIII-RV	130784.35
2004-05	4	XV - CV, XIX - RV, XXIX - CCh, PDR - CCh	583990.79
<b>Total</b>	<b>47</b>		<b>730327.95</b>

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

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

**Appendix XVI**  
**Cases of unnecessary supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.6; Page 30)**

(Rupees in crore)

Sl. No.	Number and Name of Grant	Original grant	Supplementary grant	Total	Expenditure	Saving
<b>Revenue Voted</b>						
1.	II Heads of States, Ministers and Headquarters Staff	203.48	11.43	214.91	157.09	57.82
2.	VI Land Revenue	142.72	36.37	179.09	140.86	38.23
3.	VII Stamps and Registration	55.43	2.90	58.33	47.92	10.41
4.	X Treasury and Accounts	60.52	2.48	63.00	57.70	5.30
5.	XI District Administration and Miscellaneous	155.48	3.38	158.86	152.19	6.67
6.	XII Police	692.49	17.33	709.82	595.07	114.75
7.	XIII Jails	34.57	0.13	34.70	23.91	10.79
8.	XIV Stationary and Printing and other Administrative Services	110.86	2.57	113.43	100.44	12.99
9.	XV Public Works	1020.32	325.72	1346.04	984.97	361.07
10.	XVI Pensions and Miscellaneous	3288.51	242.11	3530.62	3185.20	345.42
11.	XVII Education, Sports, Art and Culture	3944.71	58.89	4003.60	3528.58	475.02
12.	XVIII Medical and Public Health	1060.60	31.51	1092.11	845.16	246.95
13.	XX Water Supply and Sanitation	309.88	8.96	318.84	224.63	94.21
14.	XXII Urban Development	500.35	7.90	508.25	299.43	208.82
15.	XXIV Labour and Labour Welfare	193.70	3.92	197.62	152.39	45.23
16.	XXVI Relief on Account of Natural Calamities	363.46	63.48	426.94	232.77	194.17
17.	XXVIII Miscellaneous Economic Services	40.64	56.55	97.19	35.15	62.04
18.	XXIX Agriculture	570.19	71.96	642.15	484.09	158.06
19.	XXX Food	45.93	18.94	64.87	40.95	23.92
20.	XXXI Animal Husbandry	126.97	4.08	131.05	126.41	4.64
21.	XXXIII Fisheries	44.83	10.08	54.91	43.67	11.24
22.	XXXIV Forest	177.35	5.00	182.35	145.43	36.92
23.	XXXV Panchayat	1800.22	2.00	1802.22	1186.83	615.39
24.	XXXVII Industries	178.04	11.47	189.51	159.56	29.95
25.	XLI Transport	18.17	1.32	19.49	18.16	1.33
<b>Revenue Charged</b>						
26.	III Administration of Justice	21.40	0.39	21.79	20.51	1.28
27.	Debt Charges	4022.13	222.88	4245.01	3954.75	290.26
28.	XV Public Works	1.59	0.29	1.88	0.67	1.21
<b>Capital Voted</b>						
29.	XXI Housing	13.78	1.88	15.66	10.95	4.71
30.	XXV Social Welfare including welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	42.83	3.21	46.04	29.14	16.90
31.	XXXI Animal Husbandry	5.16	2.99	8.15	3.08	5.07
32.	XXXIII Fisheries	22.32	3.00	25.32	17.39	7.93
33.	XXXIV Forest	8.32	0.15	8.47	7.09	1.38
34.	XXXVII Industries	96.38	37.71	134.09	89.76	44.33
35.	XLI Transport	38.57	22.58	61.15	34.30	26.85
<b>Total</b>		<b>19411.90</b>	<b>1295.56</b>	<b>20707.46</b>	<b>17136.20</b>	<b>3571.26</b>

**Appendix XVII**  
**Cases of excessive supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.6; Page 30)**

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Original Grant/Appropriation	Supplementary Grant/Appropriation	Total	Expenditure	Saving
<b>Revenue-Voted</b>						
1.	I State Legislature	20.37	1.00	21.37	20.95	0.42
2.	III Administration of Justice	106.11	6.60	112.71	109.29	3.42
3.	IV Elections	51.30	14.50	65.80	58.86	6.94
4.	V Agricultural Income Tax and Sales Tax	61.80	7.75	69.55	67.59	1.96
5.	XXI Housing	80.68	14.04	94.72	92.25	2.47
6.	XXIII Information and Publicity	13.87	1.50	15.37	13.98	1.39
7.	XXV Social Welfare including Welfare of Scheduled Castes/Scheduled Tribes and Other backward classes.	649.81	158.16	807.97	682.03	125.94
8.	XXVII Co-operation	63.30	140.00	203.30	189.72	13.58
9.	XXXII Dairy	18.40	2.03	20.43	20.14	0.29
10.	XXXVIII Irrigation	144.58	15.16	159.74	147.05	12.69
11.	XXXIX Power	67.96	25.58	93.54	93.40	0.14
12.	XLII Tourism	80.37	3.19	83.56	82.80	0.76
<b>Revenue Charged</b>						
13.	II Heads of States, Ministers and Headquarters Staff	29.32	4.32	33.65	31.89	1.76
14.	XVI Pensions and Miscellaneous	4.20	4.43	8.63	8.07	0.56
<b>Capital Voted</b>						
15.	XV Public Works	82.31	308.71	391.02	352.59	38.43
16.	XVII Education, Sports, Art and Culture	23.19	19.28	42.47	40.71	1.76
17.	XVIII Medical and Public Health	26.14	38.53	64.67	58.15	6.52
18.	XXII Urban Development	3.00	2.99	5.99	3.79	2.20
19.	XXIX Agriculture	5.08	25.54	30.62	25.92	4.70
20.	XXXVIII Irrigation	97.51	88.62	186.12	178.12	8.00
21.	XL Ports	10.76	9.00	19.76	12.56	7.20
22.	XLII Tourism	8.01	13.77	21.78	19.72	2.06
<b>Capital Charged</b>						
23.	XXXVIII Irrigation	2.21	22.63	24.84	21.23	3.61
24.	Public Debt Repayment	5859.45	2247.78	8107.23	7968.70	138.53
<b>Total</b>		<b>7509.73</b>	<b>3175.11</b>	<b>10684.84</b>	<b>10299.51</b>	<b>385.33</b>

**Appendix XVIII**  
**Excessive/unnecessary reappropriation of funds**  
**(Reference: Paragraph 2.3.7; Page 30)**

(Rupees in crore)

Sl. No	Number, Name of Grant/ Appropriation and Head of account	Original plus supplementary provision	Reappropriation	Final grant/ appropriation	Actual expenditure	Excess (+)/ Saving (-)
<b>II Heads of States, Ministers and Headquarters staff</b>						
1	2051-00-101-82	40.00	(-) 23.58	16.42	17.27	(+) 0.85
<b>III Administration of Justice</b>						
2	2014-00-105-99	57.89	(-) 2.34	55.56	56.40	(+) 0.85
<b>IV Elections</b>						
3	2015-00-109-99	10.35	(+) 33.85	44.20	43.33	(-) 0.86
<b>V Agriculture Income Tax and Sales Tax</b>						
4	2040-00-101-97	54.57	(-) 5.35	49.22	52.72	(+) 3.50
<b>X Treasury and Accounts</b>						
5	2054-00-097-95	5.00	(+) 1.53	6.53	5.94	(-) 0.59
<b>XI District Administration and Miscellaneous</b>						
6	2053-00-093-99	31.21	(-) 2.36	28.85	29.73	(+) 0.88
<b>XV Public Works</b>						
7	2059-60-053-99	28.78	(-) 3.70	25.08	28.37	(+) 3.29
8	3054-80-800-99	125.75	(+) 15.73	141.48	135.41	(-) 6.07
9	5054-03-337-98	20.34	(+) 0.87	21.21	19.64	(-) 1.57
<b>XVI Pensions and Miscellaneous</b>						
10	2075-00-800-54	5.50	(+) 0.98	6.48	5.81	(-) 0.67
<b>XVII Education, Sports, Art and Culture</b>						
11	2202-01-102-99	838.49	(+) 0.50	838.99	818.83	(-) 20.16
12	2202-01-800-98	24.53	(-) 4.53	20.00	23.84	(+) 3.84
13	2202-02-110-99	554.29	(+) 0.50	554.79	526.58	(-) 28.21
14	2202-03-001-99	2.55	(+) 1.09	3.64	2.45	(-) 1.19
15	2202-03-104-99	338.76	(-) 48.40	290.36	294.55	(+) 4.19
16	2202-03-800-80	2.00	(-) 1.07	0.93	1.51	(+) 0.58
17	2202-80-003-96	5.00	(-) 4.45	0.55	2.90	(+) 2.35
18	2203-00-112-82	7.08	(+) 0.60	7.68	6.64	(-) 1.04
19	4202-02-104-99	12.74	(-) 0.55	12.19	13.56	(+) 1.37
20	4202-02-105-99	14.65	(-) 2.51	12.14	13.29	(+) 1.15
<b>XVIII Medical and Public Health</b>						
21	2210-01-110-96	20.90	(+) 1.49	22.39	16.06	(-) 6.33
22	2210-03-110-98	5.00	(-) 3.04	1.96	3.45	(+) 1.49
23	2210-03-198-50	1.87	(+) 0.70	2.57	1.79	(-) 0.78
24	4210-03-105-91	10.93	(-) 0.71	10.22	11.68	(+) 1.46
<b>XXII Urban Development</b>						
25	2217-01-800-99	41.18	(-) 24.46	16.72	21.30	(+) 4.58
26	2217-80-191-45	92.37	(-) 26.31	66.06	67.40	(+) 1.34
<b>XXIV Labour and Labour Welfare</b>						
27	2230-01-103-92	0.58	(+) 0.83	1.41	0.58	(-) 0.83
<b>XXVII Co-operation</b>						
28	2425-00-001-98	19.37	(-) 4.92	14.45	15.52	(+) 1.07
29	2425-00-101-99	25.77	(-) 4.38	21.38	21.90	(+) 0.52
<b>XXIX Agriculture</b>						
30	2705-00-101-78	2.00	(-) 1.29	0.71	2.34	(+) 1.63
31	2705-00-101-81	2.00	(+) 1.05	3.05	1.75	(-) 1.30
<b>XXXIII Fisheries</b>						
32	2405-00-001-99	6.61	(-) 1.65	4.96	5.77	(+) 0.81
33	2405-00-103-98	2.55	(-) 1.39	1.16	1.67	(+) 0.51
34	2405-00-109-98	1.62	(-) 0.80	0.82	1.47	(+) 0.65

Sl. No	Number, Name of Grant/ Appropriation and Head of account	Original plus supplementary provision	Reappropriation	Final grant/ appropriation	Actual expenditure	Excess (+)/ Saving (-)
<b>XXXV Panchayat</b>						
35	2515-00-196-45	198.20	(+) 4.23	202.43	117.02	(-) 85.41
<b>XXXVI Community Development</b>						
36	2505-60-198-48	9.76	(+) 2.63	12.39	10.79	(-) 1.60
37	2515-00-102-65	38.04	(-) 18.04	20.00	20.53	(+) 0.53
<b>XLII Tourism</b>						
38	3452-80-104-99	6.50	(-) 2.40	4.10	5.14	(+) 1.04
39	3452-80-104-98	12.00	(+) 2.40	14.40	13.61	(-) 0.79
40	5452-01-800-98	6.77	(+) 1.02	7.79	6.82	(-) 0.97
<b>XLV Miscellaneous Loans and Advances</b>						
41	7610-00-800-95	4.50	(+) 0.84	5.34	4.76	(-) 0.58
<b>Debt Charges</b>						
42	2049-01-101-99	881.60	(+) 55.35	936.95	890.90	(-) 46.05
43	2049-01-115-99	15.00	(-) 6.32	8.68	9.60	(+) 0.92
44	2049-03-104-99	535.68	(+) 32.42	568.10	535.72	(-) 32.38
<b>Public Debt Repayment</b>						
45	6003-00-110-99	4191.21	(-) 304.75	3886.46	4525.58	(+)639.12
46	6003-00-110-98	100.00	(-) 15.45	84.55	107.09	(+) 22.54
47	6003-00-110-97	50.00	(-) 36.72	13.28	16.67	(+) 3.39
48	6004-02-101-95	24.44	(+) 8.74	33.18	12.84	(-) 20.34
49	6004-02-101-92	7.05	(+) 1.03	8.08	1.73	(-) 6.35
50	6004-02-101-91	4.34	(+) 0.91	5.25	1.33	(-) 3.92
51	6004-02-101-90	1.95	(+) 0.67	2.62	0.87	(-) 1.75

**Appendix XIX**  
**Non-surrender of saving of Rs 5 crore and above**  
**(Reference: Paragraph 2.3.8; Page 30)**

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Amount surrendered	Amount not surrendered
<b>Revenue-Voted</b>				
1.	X Treasury and Accounts	5.30	0.27	5.03
2.	XII Police	114.75	108.58	6.17
3.	XV Public Works	361.07	341.57	19.50
4.	XVI Pension and Miscellaneous	345.42	0.28	345.14
5.	XVII Education, Sports, Art and Culture	475.02	166.87	308.15
6.	XVIII Medical and Public Health	246.95	103.81	143.14
7.	XXII Urban Development	208.82	159.84	48.98
8.	XXIV Labour and Labour Welfare	45.23	32.38	12.85
9.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	125.94	89.57	36.37
10.	XXVI Relief on account of Natural Calamities	194.17	111.24	82.93
11.	XXIX Agriculture	158.06	137.74	20.32
12.	XXXV Panchayat	615.39	211.09	404.30
13.	XXXVIII Irrigation	12.69	4.79	7.90
<b>Revenue Charged</b>				
14.	Debt charges	290.26	53.27	236.99
<b>Capital-Voted</b>				
15.	XV Public Works	38.43	24.37	14.06
16.	XXXVII Industries	44.33	19.27	25.06
17.	XLI Transport	26.85	16.71	10.14
<b>Total</b>		<b>3308.68</b>	<b>1581.65</b>	<b>1727.03</b>

**Appendix XX**  
**Excess surrender of saving**  
**(Reference: Paragraph 2.3.9; Page 30)**

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Saving	Amount surrendered	Amount surrendered in excess
<b>Revenue-Voted</b>				
1.	III Administration of Justice	3.42	3.99	0.57
2.	V Agricultural Income Tax & Sales Tax	1.96	5.92	3.96
3.	IX Taxes on vehicles	2.45	3.16	0.71
4.	XI District Administration and Miscellaneous	6.67	7.68	1.01
5.	XXVII Co-Operation	13.58	15.53	1.95
6.	XXXII Dairy	0.29	0.60	0.31
7.	XLII Tourism	0.77	1.79	1.02
<b>Capital-Voted</b>				
8.	XVII Education, Sports, Art and Culture	1.76	4.86	3.10
9.	XVIII Medical and Public Health.	6.52	10.71	4.19
<b>Capital Charged</b>				
10.	Public Debt Repayment	138.53	901.32	762.79
<b>Total</b>		<b>175.95</b>	<b>955.56</b>	<b>779.61</b>

**Appendix XXI**  
**Details of amounts transferred through NIL payment vouchers**  
**(Reference: Paragraph 2.5; Page 33)**

(Rupees in lakh)

Sl. No.	Drawing and Disbursing Officer	Amount transfer credited	Month of drawal	Scheme	Authority keeping the Spl/TSB A/c.	Amount Utilised (as of June 2006)	Balance
<b>Transfer credit to Treasury Saving Bank Account</b>							
1.	Director of Scheduled Tribe Development Department, Thiruvananthapuram	649.80	March 2006	Tribal resettlement development mission (TRDM)	Mission Chief, TRDM, Thiruvananthapuram	*	649.80
2.	Director of Coir Development, Thiruvananthapuram	352.30	March 2006	Mahila Coir Yojana	Director of Coir Development	324.45	27.85
3.	Director of Animal Husbandry, Thiruvananthapuram	299.38	July 2005	Upgradation of livestock and marine projects	Director of Animal Husbandry, Thiruvananthapuram	1.20	298.18
4.	Director of Animal Husbandry	20.00	March 2006	Inspection-cum-Laboratory Biological Production Complex	Director of Animal Husbandry, Thiruvananthapuram	NIL	20.00
5.	Director of Animal Husbandry	253.16	March 2006	Control of Animal Diseases Centrally sponsored Scheme	Director of Animal Husbandry, Thiruvananthapuram	NIL	253.16
<b>Transfer of funds to TP Account</b>							
1.	Director of Scheduled Caste Development, Thiruvananthapuram	130.00	March 2006	Payment of Subsidy for self employment to SC	Managing Director, Kerala State Development Corporation for SC/STs, Thrissur	*	130.00
<b>Transfer credit to PD Account</b>							
1.	Director of Scheduled Caste Development, Thiruvananthapuram	18.00	March 2006	Financial assistance to seriously ill SCs	District Development Officer for SCs	6.11	11.89
2.	-do-	33.61	March 2006	Housing grant scheme to SCs	-do-	Nil	33.61
<b>Transfer credit to PWD to the Head of Account 8782-00-102-97-02</b>							
1.	Director of Scheduled Caste Development, Thiruvananthapuram	240.00	March 2006	Construction of Dr. Ambedkar Model Residential School, Alappuzha	Executive Engineer, PWD Buildings Division, Alappuzha	*	240.00
2.	Director, Department of Tourism, Thiruvananthapuram	60.00	March 2006	Formation of Model Road in Thrissur	Executive Engineer, PWD Roads Division, Thrissur	*	60.00
3.	Administrative Officer, Office of the Directorate of Museums and Zoo, Thiruvananthapuram	66.53	March 2006	Different works	Executive Engineer, PWD Buildings Division, Thiruvananthapuram	*	66.53
<b>TOTAL</b>		<b>2122.78</b>				<b>331.76</b>	<b>1791.02</b>

\* Details of utilisation of the amounts were not available with the drawing and disbursing officers.

**Appendix XXII**  
**Arrears in reconciliation**  
**(Reference Paragraph 2.6; Page 33)**

<b>Year</b>	<b>Number of controlling officers</b>	<b>Number of monthly reconciliation certificates due</b>
1997-98	1	12
1998-99	1	12
1999-2000	1	12
2001-02	1	12
2002-03	2	48
2003-04	18	227
2004-05	43	541
2005-06	124	1804
<b>Total</b>		<b>2668</b>

**Appendix XXIII**  
**Rush of expenditure**  
**(Reference: Paragraph 2.7; Page 33)**

(Rupees in lakh)

Sl. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2006	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1	2075 – Miscellaneous General Services	33208.27	20797.91	63	18308.78	55
2	2425 – Co-operation	18971.54	15076.12	80	14625.41	77
3	2551 – Hill Areas	1145.78	1044.61	91	894.85	78
4	3435 – Ecology & Environment	115.85	60.00	52	60.00	52
5	4055 – Capital outlay on Police	151.76	90.64	60	90.47	60
6	4211—Capital outlay on family welfare	102.79	58.80	57	58.25	57
7	4225—Capital outlay on Welfare of SC, ST and OBC	2419.72	1878.51	78	1432.64	60
8	4235 – Capital Outlay on Social Security and Welfare	422.05	282.92	67	282.71	67
9	4402 – Capital Outlay on Soil and Water Conservation	965.00	965.00	100	965.00	100
10	4405 – Capital Outlay on Fisheries	1339.39	815.98	61	786.40	59
11	4435—Capital outlay on Other Agricultural Programmes	220.00	220.00	100	220.00	100
12	4711 – Capital Outlay on Flood Control Projects	994.24	668.49	67	644.51	65
13	4885 – Other Capital Outlay on Industries and Minerals	200.00	200.00	100	200.00	100
14	5051—Capital outlay of Ports and Light houses	1255.79	784.90	63	718.90	57
15	5075 – Capital Outlay on Other Transport Services	322.93	212.02	66	208.80	65
16	5475 – Capital Outlay on Other General Economic Services	18.34	16.63	91	18.01	91
17	6210 – Loans for Medical and Public Health	125.00	125.00	100	125.00	100
18	6215 – Loans for Water Supply and Sanitation	9604.00	7780.00	81	7640.00	80
19	6235 – Loans for Social Security and Welfare	65.00	50.00	77	25.00	38
20	5053 – Capital Outlay on Civil Aviation	250.00	203.55	81	99.46	40
<b>Total</b>		<b>71897.45</b>	<b>51331.08</b>		<b>47404.19</b>	

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## Appendix XXIV

### A. Summary of findings of Social and Rural Research Institute (Reference : Paragraph 3.4.6; page 81)

The major findings of the survey conducted by the Social and Rural Research Institute (SRI) on the impact of SSA, from the perspective of beneficiaries and their parents, during December 2005 to February 2006 covering a sample of 140 primary sampling units (56 urban and 84 rural) consisting of 2797 house holds were as under.

#### 1. Coverage of schools under SSA

When a village or an urban area does not have a primary school within a radius of one kilometre it is defined as not covered by a primary school and hence not covered by SSA. When distributed by rural and urban, it emerged that about 14.3 *per cent* of the villages and 10.7 *per cent* of the urban areas were not covered by schools.

Among those schools covered under the study, reportedly about 98.9 *per cent* of primary schools, 98.6 *per cent* of upper primary schools and 100 *per cent* of high schools with primary sections had received grants/aid under Sarva Shiksha Abhiyan.

#### 2. Coverage of children under SSA

The survey estimated the number of children in the age group 6-14 years as 40,62,975 out of which 9846 were out of school.

#### 3. Type of school building

About 1.1 *per cent* of the primary schools were operating in *kuccha* structures. In 13.0 *per cent* of primary schools, 4.3 *per cent* of upper primary schools and 3.7 *per cent* of high schools with upper primary sections, the structures were observed to be semi-*pucca*.

About 85.9 *per cent* of primary schools, 95.7 *per cent* of upper primary schools and 96.3 *per cent* of high schools with upper primary sections were *pucca* structures.

#### 4. Schools facilities

Among the schools in which civil works were taken up, about 7.1 *per cent* of primary schools, 10 *per cent* of upper primary schools and 25.9 *per cent* of high schools under upper primary sections were constructing new building for the schools.

9.6 *per cent* of the primary schools, 5.7 *per cent* of the upper primary schools and 2.5 *per cent* of high schools with upper primary sections reported construction of toilets.

About 10 *per cent* of primary schools, 4.6 *per cent* of upper primary schools and 1.8 *per cent* of high schools with upper primary sections constructed separate toilets for girls.

Repairs of compound walls were undertaken in about 3.2 *per cent* of primary schools 2.5 *per cent* of upper primary schools and 1.4 *per cent* of high schools with upper primary section.

#### **5. Grants and schemes under SSA**

It was observed in the survey that about 24.5 *per cent* of primary schools, 10 *per cent* of upper primary schools and 29.6 *per cent* of high schools with upper primary sections utilised funds for repairing existing structures.

About 98.9 *per cent* of primary schools, 98.6 *per cent* of upper primary schools and 96.3 *per cent* of high schools with primary sections were paid teachers grant. Also 96.7 *per cent* of primary schools, 100 *per cent* of upper primary schools and 92.6 *per cent* of high schools with primary sections had access to the school grant.

About 91.9 *per cent* of primary schools, 97.5 *per cent* of Upper primary schools and 96.3 *per cent* of high schools with upper primary sections reported that Teaching Learning Materials (TLM) have been given to all the classes and about 6.0 *per cent* of primary schools, 2.9 *per cent* of upper primary schools and 3.7 *per cent* of high schools with upper primary sections reported that TLM have been given to some classes. About 2.2 *per cent* of primary schools and 1.4 *per cent* of upper primary schools reported that no TLM have been provided.

Apart from civil works, many schools have also reported utilising the funds under SSA to create facilities for better learning environment for the children. Some of these were Library Books (34.9 *per cent* in primary schools, 12.8 *per cent* in upper primary schools and 4.6 *per cent* in high schools with upper primary sections), Computer (13.9 *per cent* in primary schools, 7.8 *per cent* in upper primary schools and 1.4 *per cent* in high schools with upper primary sections), black boards (1.8 *per cent* in primary schools and 3.9 *per cent* in upper primary schools) and electric fittings (2.1 *per cent* in primary schools, and 2.5 *per cent* in upper primary schools).

#### **6. School committees**

The survey revealed that 65.1 *per cent* of primary schools, 24.6 *per cent* of upper primary schools and 9.3 *per cent* of high schools with upper primary sections had formed education committees in the locality.

#### **7. Joint Bank account**

In about 63.7 *per cent* of primary schools, 24.6 *per cent* of upper primary schools and 8.9 *per cent* of the high schools with upper primary sections, the committee started joint bank accounts with headmasters of the schools.

#### **8. Free text books for girls, SC/ST students**

About 41.8 *per cent* of the children said that they received free text books and among these about 85.5 *per cent* said that they received the text books on time.

#### **9. Overall satisfaction level**

On the whole about 60.7 *per cent* of parents said that they were extremely satisfied as compared to 34.3 *per cent* who said that they were moderately satisfied with the quality of education that their children were getting in these schools.

**Appendix XXIV**  
**B. Sampling Plan (Design and Estimation Procedure)**  
**(Reference : Paragraph 3.4.6; Page 81)**

***Sampling Methodology***

A stratified multi-stage design was adopted for the survey. The first stage units (FSU) were the villages in the rural sector and Urban Frame Survey (UFS) blocks in the urban sector.

Within each district of a State/Union Territory, two basic strata were formed. (i) rural stratum comprising of all rural areas of the district and (ii) urban stratum comprising of all urban areas of the district. However, if there were one or more towns with population 10 lakh or more as per population census 2001 in a district, each were considered as another basic stratum.

***Selection of Primary Sampling Units***

***Rural Units:*** The villages for each district were selected through Probability Proportion to Size with Replacement (PPS) from the sampling frames.

***Urban Units :*** The list of blocks for each district was then selected through Simple Random Sampling Without Replacement (SRSWOR) from the sampling frames.

***Sampling Design: Rural Sampling***

***Selection of hamlet groups***

The first task was to ascertain the exact boundaries of the PSU, by discussing the layout of the village with the key informants of the village. After identifying the boundaries and layout of the village, if the population of the village was found to be more than 600, it was divided into suitable number of “hamlet groups”. The number of hamlet groups formed, based on the population of the village, was as follows:

Village population	Number of hamlet groups formed
Less than 600	1
600-1199	3
1200-1799	5
1800-2399	6 and so on ....

The hamlet groups thus formed had more or less an equal population size (i.e. the population across hamlets stays more or less same).

### ***Sampling Design: Urban Sampling***

#### **Selection of sub-blocks**

The first task was to ascertain the exact boundaries of the UFS Block as per the NSS Maps. After identifying the boundaries and layout of the block, if the population of the block was found to be more than 600, it was divided into a suitable number of “hamlet groups”. Else, the entire block was listed. The number of sub-blocks framed, based on the population of the village, was as follows:

PSU population	Number of hamlet groups formed
Less than 600	1
600-1199	3
1200-1799	5
1800-2399	6 and so on ....

The sub-blocks thus, formed had more or less equal the population. Preference was given to sub-blocks having slum areas. If there were more than one slum sub-blocks, then the second sub-block was selected on a random basis. In a case where there was some slum clusters in the selected UFS (which incidentally was not a slum UFS) a minimum of 50 per cent of the household interviews were conducted in these clusters (subject to the availability of eligible households).

#### ***Sampling Design: Sampling of Schools***

The Government schools (with primary/upper primary sections) in the selected UFS blocks/villages were identified. However, if there were no sufficient number in such areas, then the schools that were accessed by the children living in the selected UFS blocks/villagers were selected through random sampling.

#### **Estimation Procedure (Rural)**

##### ***Notation:***

i= Subscript for i-th PSU [Village (Panchayat Ward)/Block]

j= subscript for j-th USU [Household]

Z= Population of Rural areas in district

H = Total number of listed households in the village/block

h= Number of eligible households in the village/block

z=Size of the sampled villages used for selection

n= Number of sampled villages in a district

B\*= Number of hamlet groups formed in a village; B\*=1 if the number of hamlet groups is 1 and B\*= B/2 if the number of hamlet groups is greater than 1

Y= Estimate of population total Y for the characteristics y

**Formula for Estimation of aggregates at Stratum Level for Rural**

$$Y = Z \frac{1}{n} \sum_{i=1}^n Z_i \frac{1}{h_j} \sum_{j=1}^{B_{*i}} \sum_{z=1}^{h_{jz}} \gamma_{ij}$$

**Estimation Procedure (Urban)**

**Notation:**

i= Subscript for I-th PSU [Village (Panchayat Ward)/Block]

j= subscript for j-th USU [Household]

N= Number of NSSO blocks in district

Z= Population of Rural areas in district

n = Number of sampled blocks in district

H= Total number of listed households in the village/block

h=Number of eligible households in the village/block

N= Number of sampled villages in a district

B\*= Number of sub blocks formed; B\*= 1 if the number of sub blocks formed is 1 and B\*=B/2 if the number of sub blocks formed is greater than 1

Y= Estimate of population total Y for the characteristics y

**Formula for Estimation of aggregates at Stratum Level for Rural**

$$Y = N \frac{1}{n} \sum_{i=1}^n Z_i \frac{1}{h_j} \sum_{j=1}^{B_{*i}} \sum_{z=1}^{h_{jz}} \gamma_{ij}$$

n

h<sub>j</sub>

The overall estimate for the State obtained by summing the stratum estimates over all the strata.

**Estimates of Error**

The estimated variance of the above estimates would be

$$(\text{Var}) Y = \sum_s \left( \frac{h_s}{n} \right)^2 \text{Var} (Y_s) = \sum_s \left( \frac{h_s}{n} \right)^2 \sum_i \text{Var} (Y_{si})$$

**Relative Standard Error**

$$\text{RSE} (Y) = \frac{\sqrt{\text{Var} (Y)}}{Y} \times 100$$

Separate variances would be calculated for strata with PPSWR selection for first stage and SRSWOR

**Appendix XXV**  
**Component wise Outlay and Expenditure - 2000-2006**  
**(Reference : Paragraph 3.5.8.2 ; page 95)**

(Rupees in crore)

Components	Scheme Year												TOTAL	
	2000-01		2001-02		2002-03		2003-04		2004-05		2005-06		Outlay	Expenditure <sup>∞</sup>
	Outlay	Expenditure (per cent)												
Building	7.23	7.23 (100)	11.92	12.29 (100)	16.73	17.17 (100)	5.13	5.13 (100)	4.77	4.78 (100)	8.34	8.35 (100)	54.12	54.94 (100)
Housing	21.64	21.64 (100)	18.88	18.88 (100)	23.00	23.10 (100)	37.16	37.26 (100)	21.20	21.20 (100)	13.50	13.49 (100)	135.88	135.57 (100)
Mobility	12.89	12.20 (95)	16.92	18.30 (108)	16.15	15.10 (93)	10.26	10.75 (100)	11.52	11.40 (100)	17.20	NIL (0)	84.94	67.75 (80)
Weapons	0.45	1.30 (288)	0.25	0.50 (200)	0.42	0.38 (90)	0.75	0.55 (73)	2.11	2.97 (140)	2.10	0.45 (21)	6.08	6.15 (100)
Traffic	0.17	--	0.06	0.10 (167)	0.87	0.48 (55)	0.50	0.13 (26)	0.64	0.69 (100)	1.21	0.18 (15)	3.45	1.58 (46)
Scientific aids to Investigation	5.37	5.39 (100)	2.00	0.87 (44)	NIL	NIL	4.81	3.88 (81)	3.05	1.22 (40)	6.83	0.77 (11)	22.06	12.14 (55)
Equipment	4.29	2.87 (67)	2.92	2.00 (69)	3.43	3.72 (100)	1.83	0.75 (41)	3.42	2.09 (61)	3.76	1.63 (43)	19.05	13.07 (69)
Training	NIL	0.24	0.50	0.52 (100)	0.75	0.42 (56)	1.98	1.25 (63)	5.45	4.49 (82)	2.07	0.95 (46)	10.75	7.87 (73)
Communication	6.53	4.21 (64)	4.03	2.77 (69)	1.65	2.62 (158)	0.58	2.10 (362)	3.19	4.16 (130)	2.50	0.62 (25)	18.48	16.48 (89)
Computerisation	NIL	0.35	4.75	2.92 (61)	NIL	NIL			6.30	0.95 (15)	4.00	0.40 (10)	15.15	4.62 (30)
<b>TOTAL</b>	<b>58.57</b>	<b>55.43 (95)</b>	<b>62.23</b>	<b>59.15 (95)</b>	<b>63.00</b>	<b>63.00 (100)</b>	<b>63.00</b>	<b>61.80 (93)</b>	<b>61.65</b>	<b>53.95 (88)</b>	<b>61.51</b>	<b>26.84 (44)</b>	<b>369.96</b>	<b>320.17 (87)</b>

∞ Progressive expenditure upto 31 March 2006

\* With respect to Total Outlay

**Appendix XXVI**  
**Avoidable expenditure due to non-availing of Central Excise Duty exemption granted by Government of India**  
**(Reference : Paragraph 4.3.8 ; page 126 )**

(Rupees in lakh)

Sl. No.	Name of Division	Name of Work	Accepted Probable Amount of Contract	Total cost of pipe/machinery (including Excise Duty 16 per cent & Sales Tax 10 per cent)	Excise Duty (16 per cent)
1.	PH Division, Palakkad	LIC Aided UWSS to Koduvayur – Design and construction of 5 MLD WTP at Thathamangalam	112.00	44.52	5.58
2.	PH Division, Thrissur	ARWSS to Thiruvilwamala, Kondazhi and adjoining villages – Design & construction of 4 MLD WTP at Kothampilly	89.40	16.01	2.01
3.	PH Division, Thrissur	CWSS to Kunnamkulam, Guruvayur, Chavakkad and adjoining Panchayats – Supplying and Laying 400 mm C.I. Class A Gravity Main from Veterinary Hospital Jn. to Government High School Jn. Kunnamkulam 2390 m.	95.81	80.83	10.13
4.	PH Division, Irinjalakuda	LIC Aided UWSS to Methala Census Town – construction of 15 MLD WTP at Vynthala	172.25	40.00	5.02
5.	PH Division, Aluva	LIC Aided RWSS to Puthanvelikara Rehabilitation – construction of 3.60 MLD WTP at Kodikuthukunnu	77.45	22.50	2.82
6.	Project Circle, Kochi	Adhoc Augmentation to Kochi WSS – supply and laying of 630mm OD HDPE pipes from Vaduthala to Puthuvyppu on land portion	32.80	147.64	18.51
7.	PH Division, Muvattupuzha	CARWSS to Mulavoor, Asamannoor & Thrikkariyoor – construction of 7 MLD WTP at Paipra Nirappu	124.75	27.38	3.43
8.	PH Division, Muvattupuzha	LIC Aided RWSS to Varapetty – construction of 3.75 MLD WTP at Kothamangalam	98.50	13.05	1.64
9.	PH Division, Muvattupuzha	ARWSS to Kuttampuzha – Design & construction of 2.5 MLD WTP at Kuttampuzha	73.25	11.90	1.49
10.	PH Division, Thodupuzha	Augmentation of WSS to Munnar Phase I – Construction of weir, improvement of existing filter units, supply & laying pumping main, distribution net work etc.	100	40.33	5.06
11.	PH Division, Thodupuzha	LIC Aided RWSS to Alakodu and adjoining villages – construction of 14 MLD WTP at Thalayanadu	149.7	36.46	4.57
12.	PH Division, Piravam	NC/PC – Improvement of RWSS to Thirumarady, RWSS to Amballoor and Edakattuvayal – supplying and laying of 600 mm DI K9 pipes – Pumping main from pump house to WTP at Kakkad – Reach I	75.39	65.40	8.20

Sl. No.	Name of Division	Name of Work	Accepted Probable Amount of Contract	Total cost of pipe/machinery (including Excise Duty 16 per cent & Sales Tax 10 per cent)	Excise Duty (16 per cent)
13.	PH Division, Piravam	NC/PC-Improvement of RWSS to Thirumarady, RWSS to Amballoor and Edakattuvayal – supplying and laying of 600mm DI K9 pipes – pumping Main – Reach II.	63.92	51.95	6.51
14.	PH Division, Piravam	ARWSS to Veliyanoor and adjoining villages – LIC Aided Augmentation of CWSS to Vaikom and nearby panchayats – construction of 45 MLD WTP at Changanalalam	348.70	118.74	14.89
15.	PH Division, Attingal	Augmentation of WSS to Attingal Municipality – construction of 12.5 MLD WTP at Valiyakunnu	169	61.68	7.73
16.	PH Division, Attingal	UWSS to Kazhakkootam OG and ACWSS to Ayiroorpara, Edakode – construction of 11 MLD WTP & clear water sump at Velamcode	148.40	46.75	5.86
	<b>Total</b>		<b>1931.32</b>	<b>825.14</b>	<b>103.45</b>

**Appendix XXVII**  
**Department-wise details of outstanding Inspection Reports and**  
**paragraphs as on 31 June 2006**  
**(Reference : Paragraph 4.5.6; page 139)**

Sl. No	Name of Department	Number of outstanding	
		Inspection Reports	Paragraph
1.	Agriculture	676	2738
2.	Co-operation	40	83
3.	Cultural Affairs	63	319
4.	Election	1	2
5.	Finance	176	563
6.	Fisheries and Ports	83	319
7.	Food and Civil Supplies	91	213
8.	Forest and Wildlife	245	678
9.	General Administration	22	71
10.	General Education	1452	3899
11.	Harbour Engineering	18	56
12.	Health and Family Welfare	1282	4034
13.	Higher Education	416	1502
14.	Home	141	342
15.	Housing	6	43
16.	Industries	111	458
17.	Information Technology	4	25
18.	Kerala Public Service Commission	4	9
19.	Labour and Rehabilitation	161	367
20.	Law	141	275
21.	Legislature Secretariat	7	26
22.	Local Self Government	69	231
23.	Personnel and Administrative Reforms	4	30
24.	Planning and Economic Affairs	11	19
25.	Power	8	30
26.	Public Relations	27	85
27.	Public Works	280	1107
28.	Revenue	159	622
29.	Rural Development	221	671
30.	Sainik Welfare	1	1
31.	Science, Technology and Environment	21	136
32.	Scheduled Castes and Scheduled Tribes Development	210	833
33.	Social Welfare	46	97
34.	Taxes	9	20
35.	Tourism	22	91
36.	Transport	21	44
37.	Water Resources	459	2179
	<b>Total</b>	<b>6708</b>	<b>22218</b>

**Appendix XXVIII**  
**Statement showing year wise position and nature of irregularities of**  
**outstanding Inspection Reports**  
**(Reference : Paragraph 4.5.6 ; page 140)**

## (a) Year-wise analysis

(Rupees in crore)

Period	Public Works Department (Roads)			Water Resources Department (Projects)		
	Number of IRs	Number of Paragraphs	Money value	Number of IRs	Number of Paragraphs	Money value
Upto 2001-02	24	42	13.40	82	186	63.51
2002-03	12	22	16.17	13	22	8.05
2003-04	16	49	44.28	19	62	38.28
2004-05	19	121	48.37	21	70	34.28
2005-06	10	103	72.30	12	100	39.44
<b>Total</b>	<b>81</b>	<b>337</b>	<b>194.52</b>	<b>147</b>	<b>440</b>	<b>183.56</b>

## (b) Nature of irregularities

(Rupees in crore)

Sl. No.	Nature of irregularity	Public Works Department (Roads)		Water Resources Department (Projects)	
		Paragraphs	Amount	Paragraphs	Amount
1.	Irregular conclusion of contract	21	11.16	17	5.88
2.	Violation of contractual obligations/ unauthorised aid to contractors	36	14.86	53	30.43
3.	Irregular execution of work/post contractual changes/resultant excess/ unnecessary/avoidable expenditure	107	62.30	146	44.30
4.	Execution of work beyond the scope of agreement	6	7.54	14	22.31
5.	Unfruitful expenditure/Idle investment	20	28.62	69	51.78
6.	Overstaffing/Idle staff	8	0.36	8	4.18
7.	Outstanding amount and other irregularities in maintenance of Stock Account	3	8.90	2	0.80
8.	Outstanding amount and other irregularities in Other Suspense Accounts	16	27.25	13	6.39
9.	Irregularities in collection/non-collection of toll	18	2.25	5	2.50
10.	Excess personal claims	34	0.69	30	0.15
11.	Internal control	4	--	3	--
12.	Misappropriation/loss/theft	2	0.02	12	7.19
13.	Payment of decretal amount penalty	1	0.24	10	4.06
14.	Land Acquisition -excess acquisition/ charges	--	--	1	1.32
15.	Others	61	30.33	57	2.27
	<b>Total</b>	<b>337</b>	<b>194.52</b>	<b>440</b>	<b>183.56</b>

**Appendix XXIX**  
**List of Audit paras for which Action Taken Notes have not been**  
**furnished by Government**  
**(Reference : Paragraph 4.5.7 ; page 140 )**

**Department-wise details**

Sl. No.	Name of Department	Audit Report for the year	Para No.(s)	Total
1.	Agriculture	2002-03 2003-04 2004-05	3.1 4.6.1 4.1.1	(3)
2.	Finance	2003-04 2004-05	3.6, 3.7 4.1.2, 4.4.1, 4.6.7, 4.6.8	(6)
3.	Fisheries and Ports	2003-04	3.2, 4.3.1, 4.5.2, 4.7.1	(4)
4.	Food, Civil Supplies and Consumer Affairs Department	2004-05	3.1	(1)
5.	General Administration (Tourism)	2004-05	5.1	(1)
6.	General Education	2000-01 2002-03 2003-04 2004-05	3.8 4.6.3 4.1.1, 4.5.1, 4.7.2 4.4.2, 4.6.1	(7)
7.	Health and Family Welfare	1999-00 2000-01 2001-02 2002-03 2003-04 2004-05	3.13, 3.14, 3.15 7.6 3.5 3.4, 4.1.1, 4.4.2, 5.1 3.2, 3.3, 4.4.1, 4.7.3, 4.7.4 3.4, 4.3.1, 4.3.2, 4.4.3, 4.5.1	(19)
8.	Higher Education	2003-04 2004-05	4.7.6 4.3.3	(2)
9.	Home	2004-05	4.4.4	(1)
10.	Housing	2004-05	4.4.5	(1)
11.	Industries	2003-04 2004-05	5.1 4.4.6, 4.6.2	(3)
12.	Information Technology	2002-03	4.6.4	(1)
13.	Kerala Public Service Commission	2004-05	3.3	(1)

Sl. No.	Name of Department	Audit Report for the year	Para No.(s)	Total
14.	Labour and Rehabilitation	2002-03 2003-04	3.3, 3.4 3.4	(3)
15.	Local Self Government	2002-03 2003-04 2004-05	4.3.1 3.5, 4.4.3, 4.4.4 3.2, 4.6.3	(6)
16.	Public Works and Transport	2001-02 2003-04 2004-05	4.8 4.3.3 4.2.1, 4.2.2, 4.3.4, 4.3.5	(6)
17.	Revenue	2002-03 2003-04	4.2.5 4.5.6, 4.7.7	(3)
18.	Scheduled Castes and Scheduled Tribes Development	2003-04 2004-05	3.1 4.4.7	(2)
19.	Social Welfare	2002-03 2003-04	3.4 4.4.11, 4.7.8	(3)
20.	Water Resources	2003-04 2004-05	3.2 4.2.2, 4.3.6, 4.6.4, 4.6.5, 4.6.6	(6)
	<b>Total</b>			<b>79</b>

**2002-03**

- 1) Para 3.4-Welfare of Handicapped-relates to Social Welfare, Health & Family Welfare and Labour and Rehabilitation Departments.

**2003-04**

- 2) Para 3.2- District Audit, Kollam- relates to Fisheries, Water Resources and Health and Family Welfare Departments.

**2004-05**

- 3) Para 4.2.2-Public Works Department, Water Resources Department.