

**Appendix I**  
**Part A: Structure and Form of Government Accounts**  
**(Reference: Paragraph 1.1; Page 1)**

**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 State' established under Article 266(1) of the Constitution of India.

**Part II: Contingency Fund**

Contingency Fund of 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**  
**(Reference: Paragraph 1.1; Page 1)**

Statement	Lay Out
Statement No.1	Presents the summary of transactions of the State Government – receipts and expenditure, revenue and capital, public debt receipts and disbursements etc in the Consolidated Fund, Contingency Fund and Public Account of the State.
Statement No.2	Contains the summarized statement of capital outlay showing progressive expenditure to the end of 2006-07.
Statement No.3	Gives financial results of irrigation works, their revenue receipts, working expenses and maintenance charges, capital outlay, net profit or loss, etc.
Statement No.4	Indicates the summary of debt position of the State which includes borrowing from internal debt, Government of India, other obligations and servicing of debt.
Statement No.5	Gives the summary of loans and advances given by the State Government during the year, repayments made, recoveries in arrears etc
Statement No.6	Gives the summary of guarantees given by the Government for repayment of loans etc. raised by the statutory corporations, local bodies and other institutions.
Statement No.7	Gives the summary of cash balances and investments made out of such balances.
Statement No.8	Depicts the summary of balances under Consolidated Fund, Contingency Fund and Public Account as on 31 March 2007
Statement No.9	Shows the revenue and expenditure under different heads for the year 2006-07 as a percentage of total revenue/expenditure
Statement No.10	Indicates the distribution between the charged and voted expenditure incurred during the year
Statement No.11	Indicates the detailed account of revenue receipts by minor heads
Statement No.12	Provides accounts of revenue expenditure by minor heads under non-plan and plan separately and capital expenditure by major head wise
Statement No.13	Depicts the detailed capital expenditure incurred during and to the end of 2006-07
Statement No.14	Shows the details of investment of the State Government in statutory corporations, Government companies, other joint stock companies, co-operative banks and societies etc up to the end of 2006-07
Statement No.15	Depicts the capital and other expenditure to the end of 2006-07 and the principal sources from which the funds were provided for that expenditure
Statement No.16	Gives the detailed account of receipts, disbursements and balances under heads of account relating to Debt, Contingency Fund and Public Account
Statement No.17	Presents detailed account of debt and other interest bearing obligations of the Government of Kerala.
Statement No.18	Provides the detailed account of loans and advances given by the Government of Kerala, the amount of loan repaid during the year, the balance as on 31 March 2007
Statement No.19	Gives the details of earmarked balances of reserve funds

**Part C**  
**List of terms used in the Chapter I and basis of their calculation**  
**(Reference: Paragraph 1.2; Page 4)**

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

**Appendix II**  
**Summarised Financial Position of the Government of Kerala as on 31 March 2007**  
**(Reference: Paragraph 1.2; Page 3 and 1.6; Page 19)**

(Rupees in crore)

As on 31 March 2006	Liabilities	As on 31 March 2007
<b>25670.72</b>	<b>Internal Debt</b>	<b>29969.15</b>
	11059.49 Market Loans bearing interest	12847.13
	2.52 Market Loans not bearing interest	0.2
	2591.11 Loans from Life Insurance Corporation of India	2870.69
	298.64 Loans from General Insurance Corporation of India	321.87
	341.15 Loans from National Bank for Agriculture and Rural Development	552.03
	273.66 Loans from National Co-operative Development Corporation	221.53
	1406.40 Loans from other institutions	1280.43
	9697.75 Special securities issued to National Small Savings Fund of the Central Government	11875.27
	-- Ways and Means Advances from Reserve Bank of India excluding Overdrafts	
	-- Overdrafts from Reserve Bank of India	
<b>5417.40</b>	<b>Loans and Advances from Central Government</b>	<b>5371.77</b>
	1.16 Pre – 1984-85 Loans	1.16
	42.42 Non-Plan Loans	40.14
	5302.60 Loans for State Plan Schemes	5261.83
	8.94 Loans for Central Plan Schemes	7.87
	62.28 Loans for Centrally Sponsored Plan Schemes	60.77
<b>97.85</b>	<b>Contingency Fund</b>	<b>100.00</b>
<b>14840.93</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>14534.27</b>
<b>1468.26</b>	<b>Deposits</b>	<b>1896.14</b>
<b>439.46</b>	<b>Reserve Funds</b>	<b>446.52</b>
<b>342.87</b>	<b>Suspense and Miscellaneous Balances</b>	<b>662.04</b>
<b>48277.49</b>	<b>Total - Liabilities</b>	<b>52979.89</b>

## Appendix II – Concl.d.

(Rupees in crore)

As on 31 March 2006	Assets		As on 31 March 2007
<b>11111.49<sup>@</sup></b>	<b>Gross Capital Outlay on Fixed Assets –</b>		<b>12014.07</b>
	2187.13	Investments in share of Companies, Corporations, etc.	2287.70 <sup>*</sup>
	8924.36	Other Capital Outlay	9726.37 <sup>#</sup>
<b>5431.29<sup>@</sup></b>	<b>Loans and Advances –</b>		<b>5714.58</b>
	2644.08	Loans for Power Projects	2645.87
	2692.83	Other Development Loans	2996.03
	94.38	Loans to Government servants and Miscellaneous loans	72.68
<b>4.56</b>	<b>Reserve Fund Investments</b>		<b>56.51</b>
<b>0.41</b>	<b>Advances</b>		<b>0.40</b>
<b>--</b>	<b>Suspense and Miscellaneous Balances</b>		<b>...</b>
<b>459.72</b>	<b>Remittance Balances</b>		<b>463.48</b>
<b>215.14</b>	<b>Cash-</b>		<b>1039.97</b>
	48.29	Cash in Treasuries	63.35
	24.42	Deposits with Reserve Bank	138.28
	(-)16.86	Remittances in transit - Local	(-) 0.26
	1.24	Departmental Cash Balance	0.54
	0.22	Permanent Advances	0.23
	157.83	Cash Balance Investments	837.83
<b>31054.88<sup>@</sup></b>	<b>Deficit on Government Account –</b>		<b>33690.88</b>
	3129.15	(i) Revenue Deficit of the current year	2637.94
	--	(ii) Less: Miscellaneous Capital Receipts	(-) 1.94
	--	(iii) Add: Appropriation to Contingency Fund	
	27925.73	Accumulated deficit upto previous year	31054.88
<b>48277.49</b>	<b>Total – Assets</b>		<b>52979.89</b>

<sup>@</sup> Balances as on 31 March 2006 differ from those shown in Audit Report (Civil) 2005-06 consequent on proforma adjustments carried out in the accounts by Accountant General (A&E) which were explained in foot note (j) of statement No.2 and foot note (b) of Statement No.5 of the Finance Accounts 2006-07.

<sup>\*</sup> Figures adopted as per Statement No.2 of the Finance Accounts 2006-07. However, the figures exhibited in Statement No. 14 differs by Rs. 48.10 crore owing to exclusion of investment in development of infrastructure facilities to Kannur Airport (Rs 13.10 crore) and Thiruvananthapuram Airport Development Society (Rs 35 crore)- Vide footnote (CC) of Statement No. 14 of the Finance Accounts 2006-07.

<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 III**  
**Abstract of Receipts and Disbursements for the year 2006-07**  
**(Reference: Paragraph 1.2; Page 3)**

(Rupees in crore)

Receipts				Disbursements					
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
	<b>Section – A: Revenue</b>								
<b>15294.53</b>	<b>I. Revenue Receipts</b>		<b>18186.63</b>	<b>18423.68</b>	<b>I. Revenue Expenditure</b>	<b>18516.13</b>	<b>2308.44</b>	<b>20824.57</b>	<b>20824.57</b>
9778.62	Own Tax Revenue	11941.82		<b>8755.65</b>	<b>General Services</b>	<b>9579.30</b>	<b>143.86</b>	<b>9723.16</b>	
936.78	Non-Tax Revenue	937.57		<b>5896.38</b>	<b>Social Services</b>	<b>5438.12</b>	<b>1040.13</b>	<b>6478.25</b>	
2518.20	State's share of Union Taxes and Duties	3212.04		3456.86	Education, Sports, Art and Culture	3754.59	162.52	3917.11	
1260.76	Non-plan Grants	1092.42		941.10	Health and Family Welfare	899.98	207.66	1107.64	
485.81	Grants for State Plan Schemes	630.78		611.52	Water Supply, Sanitation, Housing and Urban Development	136.29	240.31	376.60	
314.36	Grants for Central Plan and Centrally Sponsored Plan Schemes	372.00		13.97	Information and Broadcasting	7.97	5.77	13.74	
				224.05	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	106.86	233.01	339.87	
				149.96	Labour and Labour Welfare	124.41	6.53	130.94	
				483.07	Social Welfare and Nutrition	390.83	184.33	575.16	
				15.85	Others	17.19		17.19	
				<b>3771.65</b>	<b>Economic Services:</b>	<b>1587.43</b>	<b>1124.45</b>	<b>2711.88</b>	
				867.45	Agriculture and allied activities	672.37	441.84	1114.21	
				1337.54	Rural Development	75.31	173.07	248.38	
				10.96	Special Areas Programmes	...	19.37	19.37	
				228.67	Irrigation and Flood control	174.72	18.74	193.46	
				99.61	Energy	1.12	44.00	45.12	
				156.39	Industry and Minerals	50.25	177.76	228.01	
				807.69	Transport	526.66	104.15	630.81	
				61.60	Science, Technology and Environment	18.38	28.58	46.96	
				201.74	General Economic Services	68.62	116.94	185.56	
				--	<b>Grants-in-aid and Contributions</b>	<b>1911.28</b>		<b>1911.28</b>	
<b>3129.15</b>	<b>II. Revenue Deficit carried over to Section B</b>		<b>2637.94</b>						
<b>18423.68</b>	<b>Total - Section A</b>		<b>20824.57</b>	<b>18423.68</b>	<b>Total - Section A</b>				<b>20824.57</b>

## Appendix III – Contd.

(Rupees in crore)

Receipts				Disbursements					
2005-06			2006-07	2005-06		Non-Plan	Plan	Total	2006-07
	<b>Section B:</b>								
(-) 93.96	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		215.14		III. Opening Overdraft from Reserve Bank of India				
--	IV. Miscellaneous Capital Receipts		1.94	816.95	IV. Capital Expenditure	16.68	885.90	902.58	902.58
				69.83	General Services:	0.20	39.14	39.34	
				132.92	Social Services:	10.37	105.89	116.26	
				40.70	Education, Sports, Art and Culture	11.56	24.72	36.28	
				58.07	Health and Family Welfare	...	30.09	30.09	
				5.09	Water Supply, Sanitation, Housing and Urban Development	(-) 0.93*	18.97	18.04	
				24.19	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	...	29.41	29.41	
				4.22	Social Welfare and Nutrition	...	1.74	1.74	
					Labour and Labour Welfare	...	...	...	
				0.65	Others	(-) 0.26*	0.96	0.70	
				614.20	Economic Services:	6.11	740.87	746.98	
				43.70	Agriculture and allied activities	6.03	55.65	61.68	
				208.37	Irrigation and Flood Control	...	137.76	137.76	
				--	Energy	...	...	...	
				31.25	Industry and Minerals	...	65.40	65.40	
				310.99	Transport	0.07	447.50	447.57	
				19.89	General Economic Services	0.01	34.56	34.57	

\* Minus expenditure represents receipts and recoveries on capital account.

Appendix III – Concl.d.

(Rupees in crore)

Receipts				Disbursements			
2005-06			2006-07	2005-06			2006-07
51.50	<b>V. Recoveries of Loans and Advances</b>		66.10	287.12	<b>V. Loans and Advances Disbursed</b>		349.39
--	From Power Projects	...		66.28	For Power Projects	1.79	
31.94	From Government Servants	27.91		5.16	To Government Servants	6.21	
19.56	From Others	38.19		215.68	To Others	341.39	
	<b>VI. Revenue Surplus brought down</b>			<b>3129.15</b>	<b>VI. Revenue Deficit brought down</b>		<b>2637.94</b>
<b>5823.52</b>	<b>VII. Public Debt Receipts</b>		<b>5335.53</b>	<b>1822.45</b>	<b>VII. Repayment of Public Debt</b>		<b>1082.73</b>
5220.23	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	5130.52		990.49	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	832.09	
..	Net transactions under Ways and Means Advances excluding overdraft	...		235.25	Net transactions under Ways and Means Advances excluding overdraft	...	
603.29	Loans and Advances from Central Government	205.01		596.71	Repayment of Loans and Advances to Central Government	250.64	
	<b>VIII. Appropriation from the Consolidated Fund</b>			--	<b>VIII. Appropriation to Contingency Fund</b>	...	
15.04	<b>IX. Amount transferred to Contingency Fund</b>		2.15	2.15	<b>IX. Expenditure from Contingency Fund</b>		
<b>37779.14</b>	<b>X. Public Account Receipts</b>		<b>41868.36</b>	<b>37302.28</b>	<b>X. Public Account Disbursements</b>		<b>41476.61</b>
7777.24	Small Savings, Provident Funds, etc.	7896.99		7727.14	Small Savings, Provident Funds, etc.	8203.65	
248.24	Reserve Funds	119.30		130.50	Reserve Funds	164.18	
1602.16	Deposits and Advances	3509.18		1630.80	Deposits and Advances	3081.29	
22378.43	Suspense and Miscellaneous	24284.16		22003.66	Suspense and Miscellaneous	23965.00	
5773.07	Remittances	6058.73		5810.18	Remittances	6062.49	
..	<b>XI.- Closing Overdraft from Reserve Bank of India</b>			<b>215.14</b>	<b>XI. Cash Balance at end</b>		<b>1039.97</b>
				48.29	Cash in Treasuries	63.35	
				(-)16.86*	Local Remittances	(-) 0.26	
				24.42	Deposits with Reserve Bank	138.28	
				1.46	Departmental cash balance including Permanent Advance	0.77	
				157.83	Cash Balance Investment	837.83	
<b>43575.24</b>	<b>Total – Section B</b>		<b>47489.22</b>	<b>43575.24</b>	<b>Total – Section B</b>		<b>47489.22</b>

\* Minus balance represents remittances between treasuries and currency chests remaining unadjusted on 31 March 2007.



**Appendix IV**  
**Sources and Application of Funds**  
**(Reference: Paragraph 1.2; Page 3)**

(Rupees in crore)

2005-06	Sources	2006-07	
15294.53	<b>1. Revenue receipts</b>		18186.63
51.50	<b>2. Recoveries of Loans and Advances</b>		66.10
4001.07	<b>3. Increase in Public debt other than overdraft</b>		4252.80
--	<b>4. Increase in overdraft</b>		...
--	<b>5. Miscellaneous Capital Receipts</b>		1.94
476.86	<b>6. Net receipts from Public account</b>		391.75
50.10	Increase/decrease in Small Savings, Provident Funds, etc.	(-) 306.66	
(-) 28.64	Increase/decrease in Deposits and Advances	427.89	
117.74	Increase/decrease in Reserve Funds	(-) 44.89	
374.77	Net effect of Suspense and Miscellaneous transactions	319.17	
(-)37.11	Net effect of Remittance transactions	(-) 3.76	
12.89	<b>7. Net effect of Contingency Fund transactions</b>		2.15
<b>19836.85</b>	<b>Total</b>		<b>22901.37</b>
	<b>Application</b>		
18423.68	<b>1. Revenue expenditure</b>		20824.57
287.12	<b>2. Lending for development and other purposes</b>		349.39
816.95	<b>3. Capital expenditure</b>		902.58
309.10	<b>4. Increase in cash balance</b>		824.83
<b>19836.85</b>	<b>Total</b>		<b>22901.37</b>

Explanatory Notes

- The abridged accounts in Appendices II to IV 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 II 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 2.66 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 0.01 crore had been cleared and the balance of Rs 2.65 crore (net credit) is under reconciliation.

**Appendix V**  
**Time Series Data on State Government Finances**  
**(Reference: Paragraph 1.2; Page 3 and 1.6: Page 19)**

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>10634</b>	<b>11815</b>	<b>13500</b>	<b>15295</b>	<b>18187</b>
<i>(i) Tax Revenue</i>	<i>7303 (69)</i>	<i>8089 (68)</i>	<i>8963 (66)</i>	<i>9779 (64)</i>	<i>11942 (66)</i>
Taxes on Sales, Trade, etc.	5343 (73)	5991 (74)	6701 (75)	7038 (72)	8563 (72)
State Excise	663 (09)	656 (08)	746 (08)	841 (9)	953 (8)
Taxes on Vehicles	513 (07)	586 (07)	610 (07)	629 (6)	708 (6)
Stamps and Registration fees	487(07)	550 (07)	775 (09)	1101 (12)	1520 (13)
Land Revenue	38 (#)	40 (#)	44 (#)	44 (#)	47(#)
Taxes on Agricultural Income	6(#)	9 (#)	5 (#)	6 (#)	10 (#)
Other Taxes	253 (04)	257 (04)	82 (01)	120 (1)	141(1)
<i>(ii) Non Tax Revenue</i>	<i>678 (06)</i>	<i>807 (07)</i>	<i>819 (06)</i>	<i>937 (6)</i>	<i>938(5)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>1715 (16)</i>	<i>2012 (17)</i>	<i>2405 (18)</i>	<i>2518 (17)</i>	<i>3212(18)</i>
<i>(iv) Grants in aid from GOI</i>	<i>938 (09)</i>	<i>907 (08)</i>	<i>1313 (10)</i>	<i>2061 (13)</i>	<i>2095(11)</i>
<b>2. Miscellaneous Capital Receipts</b>	<b>04</b>	<b>--</b>	<b>--<sup>(§)</sup></b>	<b>--</b>	<b>2</b>
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>10638</b>	<b>11815</b>	<b>13500</b>	<b>15295</b>	<b>18189</b>
<b>4. Recovery of Loans and Advances</b>	<b>77</b>	<b>73</b>	<b>95</b>	<b>52</b>	<b>66</b>
<b>5. Public Debt Receipts</b>	<b>3966</b>	<b>6992</b>	<b>6596</b>	<b>5823</b>	<b>5336</b>
Internal Debt (excluding Ways & Means Advances and Overdraft)	2717	6023	5114	5220	5131
Net transactions under Ways and Means Advances excluding Overdraft	56	1	--	--	...
Loans and advances from Government of India <sup>@</sup>	1193	968	1482	603	205
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>14681</b>	<b>18880</b>	<b>20191</b>	<b>21170</b>	<b>23591</b>
<b>7. Contingency Fund Receipts</b>	<b>22</b>	<b>--</b>	<b>92</b>	<b>15</b>	<b>2</b>
<b>8. Public Account receipts</b>	<b>25528</b>	<b>26147</b>	<b>33681</b>	<b>37779</b>	<b>41868</b>
<b>9. Total receipts of State (6+7+8)</b>	<b>40231</b>	<b>45027</b>	<b>53964</b>	<b>58964</b>	<b>65461</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>14756 (94)</b>	<b>15495 (89)</b>	<b>17169 (95)</b>	<b>18424 (94)</b>	<b>20825 (94)</b>
<i>Plan</i>	<i>3054 (21)</i>	<i>2394(15)</i>	<i>3106 (18)</i>	<i>3223 (17)</i>	<i>2309 (11)</i>
<i>Non Plan</i>	<i>11702 (79)</i>	<i>13101 (85)</i>	<i>14063(82)</i>	<i>15201 (83)</i>	<i>18516 (89)</i>
General Services (incl. Interest payment)	6678 (45)	7398 (48)	7986 (47)	8756 (48)	9723 (47)
Social Services	5038 (34)	5025 (32)	5879 (34)	5896 (32)	6478 (31)
Economic Services	2982 (20)	2999 (19)	3307 (19)	3772 (20)	2712 (13)
Grants-in-aid and Contributions	58 (01)	73 (01)	(-) 03	--	1912 (9)
<b>11. Capital Expenditure</b>	<b>699 (04)</b>	<b>640 (04)</b>	<b>682 (04)</b>	<b>817 (4)</b>	<b>903 (4)</b>
<i>Plan</i>	<i>679 (97)</i>	<i>607 (95)</i>	<i>657 (96)</i>	<i>817 (100)</i>	<i>886 (98)</i>
<i>Non Plan</i>	<i>20 (03)</i>	<i>33 (05)</i>	<i>25 (4)</i>	<i>--</i>	<i>17 (2)</i>
General Services	41 (06)	40 (06)	42 (6)	70 (9)	40 (4)
Social Services	83 (12)	56 (09)	90 (13)	133 (16)	116 (13)
Economic Services	575 (82)	544 (85)	550 (81)	614 (75)	747 (83)
<b>12. Disbursement of Loans and Advances</b>	<b>250 (02)</b>	<b>1292 (07)</b>	<b>196 (01)</b>	<b>287 (2)</b>	<b>349 (2)</b>
<b>13. Total (10+11+12)</b>	<b>15705</b>	<b>17427</b>	<b>18047</b>	<b>19528</b>	<b>22077</b>

# Insignificant

<sup>§</sup> Only Rs 2,28,800

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

## Appendix V – Concl'd.

(Rupees in crore)

	2002-03	2003-04	2004-05	2005-06	2006-07
<b>14. Repayment of Public Debt</b>	<b>1262</b>	<b>2341</b>	<b>2277</b>	<b>1822</b>	<b>1083</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	258	466	529	990	832
Net transactions under Ways and Means Advances excluding Overdrafts	--	--	49	235	...
Loans and Advances from Government of India <sup>@</sup>	1004	1875	1699	597	251
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>--</b>	<b>75</b>	<b>--</b>	<b>...</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>16967</b>	<b>19768</b>	<b>20399</b>	<b>21350</b>	<b>23160</b>
<b>17. Contingency Fund disbursements</b>	<b>--</b>	<b>17</b>	<b>15</b>	<b>2</b>	<b>...</b>
<b>18. Public Account disbursements</b>	<b>23418</b>	<b>25482</b>	<b>33136</b>	<b>37302</b>	<b>41477</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>40385</b>	<b>45267</b>	<b>53550</b>	<b>58654</b>	<b>64637</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>(-)4122</b>	<b>(-)3680</b>	<b>(-)3669</b>	<b>(-)3129</b>	<b>(-)2638</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-)4990</b>	<b>(-)5539</b>	<b>(-)4452</b>	<b>(-)4181</b>	<b>(-)3822</b>
<b>22. Primary Deficit (-) /Surplus (+) (21-23)</b>	<b>(-)2043</b>	<b>(-)2211</b>	<b>(-)839</b>	<b>(-)382</b>	<b>368</b>
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	2947	3328	3613	3799	4190
24. Arrears of Revenue <sup>◇</sup> (Percentage of Tax & Non -Tax Revenue Receipts)	1411 (18)	105 <sup>§</sup> (1)	1748 (18)	411 (4)	3262 (25)
25. Financial Assistance to local bodies, etc.	4213	5453	4707	5539	6237
26. Ways & Means Advances/Overdrafts availed (days)	359	333	354	243	226
27. Interest on WMA/Overdraft	21	24	21	12	12
28. Gross State Domestic Product (GSDP) at current prices <sup>*</sup>	85073	96883	107909	120564	135768
29. Outstanding Fiscal Liabilities (year end)	33782	39231	43697	48180	52880
30. Outstanding guarantees including interest (year end)	12623	14009	12316	11935	9405
31. Maximum amount guaranteed (year end)	14923	15613	14783	13752	12647
32. Number of incomplete projects/works	89	104	98	100	136
33. Capital blocked in incomplete projects/works <sup>#</sup>	938	1194	1250	1366	1544

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>§</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> New GSDP figures for the years 2002-03 to 2005-06 with 1999-2000 as base as furnished by the Director of Economics and Statistics in May 2007 have been adopted. Figures for 2004-05 are Provisional Estimates and that for 2005-06 are Quick Estimates. For 2006-07, the projected figures in the budget in brief 2007-08 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.

**Appendix VI**

**Outstanding Utilisation Certificates on Grant in aid paid up to 31.3.2007  
(Reference: Paragraph 1.5.5; Page 18)**

Sl.No.	Name of Department	Number of Utilisation Certificate pending	Amount (Rupees in lakh)
1.	Education	23	2588.26
2.	SC/ST Development	2	45.98
3.	Cultural Affairs	11	740.63
4.	Social Welfare	2	38
5.	Water Resources	3	2384.17
6.	Health	2	57.45
7.	Law	1	10
	<b>Total</b>	<b>44</b>	<b>5864.49</b>

**Appendix VII**  
**List of Autonomous Institutions which had not rendered accounts for the**  
**year 2006-07**  
**(Reference: Paragraph 1.5.6; Page 18)**

Sl. No	Name of the Institution
1.	Kerala Agricultural University
2.	Cochin University of Science & Technology
3.	Calicut University
4.	University of Kerala
5.	Mahatma Gandhi University
6.	Sree Sankaracharya University of Sanskrit
7.	Kannur University
8.	Kerala Cashew Workers Apex Industrial Co-operative Society Ltd.
9.	Kerala State Housing Board
10.	Matsyafed
11.	Kerala Rural Water Supply and Sanitation Agency
12.	Centre for Development Studies
13.	Centre for Earth Science Studies
14.	Institute of Management in Government, Thiruvananthapuram
15.	Institute for Human Resources Development in Electronics, Thiruvananthapuram
16.	Kerala Forest Research Institute
17.	Kerala Sports Council
18.	National Transportation Planning and Research Centre
19.	State Institute of Language
20.	Regional Cancer Centre
21.	Agency for Non-conventional Energy and Rural Technology
22.	Kerala State Science and Technology Museum and Priyadarsini Planetarium, Thiruvananthapuram.
23.	Kerala State Pollution Control Board
24.	Centre for Development of Imaging Technology
25.	Kerala State Literacy Mission Authority
26.	Kerala State Social Welfare Advisory Board
27.	Kerala Institute of Local Administration, Thrissur
28.	Agency for Development of Acquaculture, Thiruvananthapuram.
29.	Kerala State Audio Visual and Reprographic Centre
30.	Kerala Cashew Workers Relief and Welfare Fund Board, Kollam.
31.	Kerala Fisher Men's Welfare Fund Board
32.	Kerala State Co-operative Hospital Complex and Centre for advanced Medical Service and Academy of Medical Services
33.	Calicut Development Authority, Kozhikkode
34.	Attappadi Hill Area Development Society, Palakkad.
35.	Kerala Health Research and Welfare Society
36.	Food Craft Institute (Kerala) Society
37.	State Council of Educational Research and Training, Thiruvananthapuram.
38.	Goshree Island Development Authority
39.	Kerala Sahitya Academy, Thrissur.

Appendix VII – Concl.d.

Sl. No	Name of the Institution
40.	State Institute of Children's Literature, Thiruvananthapuram.
41.	Rajiv Gandhi Centre for Biotechnology
42.	Kerala Ayurvedic Studies and Research Society, Kottakkal.
43.	Kerala Lalithakala Academy, Thrissur.
44.	Kerala Press Academy, Kochi.
45.	Kerala State Sericulture Co-operative Federation Ltd
46.	Kerala State Chalachitra Academy, Thiruvananthapuram.
47.	Sabarimala Sanitation Society, Pathanamthitta.
48.	Thenmala Eco-Tourism Promotion Society, Thiruvananthapuram.
49.	Kerala State Information Technology mission
50.	Kari Land Development Agency
51.	Kerala State Nirmithi Kendra, Thiruvananthapuram.
52.	National Institute of Speech & Hearing
53.	Malabar Cancer Centre
54.	Primary Education Development Society of Kerala
55.	Bharath Bhavan
56.	Co-operative Academy of Professional Education, Thiruvananthapuram.
57.	Hindu Religious and Charitable Endowment
58.	Indian Institute of Management
59.	Energy Management Centre
60.	Kerala State Council for Science, Technology and Environment
61.	Kerala State Rural Roads Development Agency
62.	Kerala Khadi & Village Industries Board
63.	Info Parks – Kerala
64.	Kerala State Federation of SC/ST Development Co-operative Ltd.
65.	State Institute of Educational Management and Training Kerala
66.	Attapadi Co-operative Farming Society
67.	Institute of Parliamentary Affairs
68.	Kerala Road Fund Board, Thiruvananthapuram.
69.	Centre for Continuing Education Kerala
70.	State Horticulture – Mission – Kerala
71.	C.H.Muhammed Koya Memorial State Institute for the mentally Handicapped

**Appendix VIII**  
**Status of submission of accounts as of August 2007 by bodies/authorities**  
**(Reference: Paragraph 1.5.7; Page 19)**

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)	17 May 2005	2009-10	2006-07	2005-06	2004-05
2	Kerala Institute of Labour and Employment	20(1)	29 June 2002	2006-07	2006-07	2004-05	2004-05
3	Kerala Khadi and Village Industries Board	19(3)	5 June 2007	2002-03	2006-07	2003-04	2002-03
4	Kerala State Commission for Backward classes	19(3)	25 March 2002	2006-07	2006-07	2004-05	2004-05
5	Kerala Water Authority	19(3)	3 March 2005	2008-09	2006-07	2003-04	2003-04
6	Kerala State Human Rights Commission	19(2)	4 August 1997	1998-99 onwards	2006-07	2005-06	2005-06
7	Kerala Building and Other Construction Workers' Welfare Board	19(2)	20 November 2001	1998-99 onwards	2006-07	2004-05	2004-05
8	(i) Kerala State Legal Services Authority	19(2)	3 December 1997	1998-99 onwards	2006-07	2005-06	2005-06
	(ii) Fourteen District Legal Services Authorities (DLSA)	19(2)	3 December 1997	1998-99 onwards	2006-07	2005-06 <sup>@</sup>	2005-06 <sup>#</sup>

<sup>@</sup> In the case of Alappuzha District Legal Services Authority, accounts submitted up to 2005-06 were not complete.

<sup>#</sup> In respect of Alappuzha and Kollam, Audit Reports were issued up to 2004-05. In all other DLSAs, Audit Report issued up to 2005-06.

**Appendix IX**  
**Statement showing cases of misappropriations, defalcations, etc., reported up to March 2007 and pending finalization as at the end of June 2007**  
**(Reference: Paragraph 1.5.8 ; Page 19)**

(Rupees in lakh)

Sl. No.	Name of Department	Cases reported upto March 2003		Cases reported during								Total	
				2003-04		2004-05		2005-06		2006-07			
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1.	Agriculture	4	3.83	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	14	111.56	-	-	2	76.17	2	0.85	-	-	18	188.58
6.	Fisheries and Ports	1	1.32	1	2.38	-	-	-	-	-	-	2	3.70
7.	Forest and Wildlife	1	8.06	7	26.29	-	-	-	-	-	-	8	34.35
8.	Food, Civil Supplies	1	11.87	-	-	-	-	-	-	1	4.31	2	16.18
9.	General Education	17	9.53	-	-	2	10.28	2	1.14	2	0.35	23	21.30
10.	Health and Family Welfare												
	(i) Health Services	8	10.06	2	2.76	2	152	-	-	-	-	12	164.82
	(ii) Medical Education	1	2.96	-	-	1	15	-	-	-	-	2	17.96
	(iii) Indian Systems of Medicine	-	-	1	1.84	-	-	-	-	-	-	1	1.84
11.	Higher Education (Collegiate Education)	7	5.79	1	0.20	-	-	-	-	-	-	8	5.99
	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.	Local Self Government (Rural)	2	2.63	2	2.68	-	-	2	3.82	-	-	6	9.13
15.	Public Works												
	(i) Buildings	1	2.50	1	4.37	-	-	-	-	-	-	2	6.87
	(ii) Roads and Bridges	1	3.31	-	-	-	-	-	-	-	-	1	3.31
16.	Revenue												
	(i) Land Revenue	2	7.86	-	-	-	-	-	-	-	-	2	7.86
	(ii) Survey and Land Records	1	5.60	-	-	-	-	-	-	-	-	1	5.60
17.	Scheduled Castes/ Scheduled Tribes Development	1	0.17	1	1.05	-	-	-	-	-	-	2	1.22
18.	Social Welfare(Child Development Project Office, Ernakulam	-	-	-	-	-	-	1	8.92	-	-	1	8.92
19.	Taxes (Lotteries)	1	3.43	-	-	-	-	-	-	-	-	1	3.43
20.	Commercial Taxes	1	3.58	-	-	-	-	-	-	-	-	1	3.58
21.	Transport – Motor Vehicles	-	-	1	10.20	1	0.10	-	-	-	-	2	10.30
22.	Water Resources	2	10.30	2	0.36	2	13.39	-	-	2	0.59	8	24.64
<b>Total</b>		<b>74</b>	<b>213.08</b>	<b>27</b>	<b>156.82</b>	<b>12</b>	<b>270.02</b>	<b>8</b>	<b>14.89</b>	<b>5</b>	<b>5.25</b>	<b>126</b>	<b>660.06</b>



**Appendix X**  
**Department-wise details of Writes off of losses, etc.**  
**(Reference: Paragraph 1.5.9; Page 19)**

Sl. No.	Name of Department	Writes off		Waivers	
		Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
1.	Agriculture	91	0.28	1	0.25
2.	Animal Husbandry	5	0.02	0	0.00
3.	Economics and Statistics	2	0.26	2	0.31
4.	Education	16	0.56	0	0.00
5.	Excise	6	3.08	0	0.00
6.	Finance	2	1.32	1	0.72
7.	Fisheries	3	0.98	0	0.00
8.	Food, Civil Supplies and Consumer Affairs	1	0.23	1	0.46
9.	Forest and Wild Life	5	2.22	0	0.00
10.	General Administration	4	0.65	4	2.80
11.	General Education	5	67.33	0	0.00
12.	Ground Water Department	4	0.53	2	0.56
13.	Harbour Engineering Department	1	0.62	0	0.00
14.	Health and Family Welfare	6	0.87	1	0.04
15.	Higher Education	11	2.13	9	2.24
16.	Home	19	9.95	11	2.30
17.	Housing	9	0.70	0	0.00
18.	Industries	4	0.62	3	0.68
19.	Labour and Rehabilitation	2	0.53	2	0.89
20.	Law	3	1.59	0	0.00
21.	Legal Metrology	2	0.65	2	0.36
22.	Local Self Government	1	1.44	2	1.28
23.	Mining and Geology	0	0.00	4	6.37
24.	Planning and Economic Affairs	1	0.01	0	0.00
25.	Public Works	1	0.08	1	0.05
26.	Revenue	189	1242.19	140	278.22
27.	Scheduled Castes/Scheduled Tribes Development Department	2	0.37	0	0.00
28.	Taxes	7	4.49	6	383.65
29.	Tourism	1	0.41	0	0.00
30.	Vigilance	0	0.00	1	0.08
31.	Water Resources	1	0.24	1	0.23
<b>Total</b>		<b>404</b>	<b>1344.35</b>	<b>194</b>	<b>681.49</b>

**Appendix XI**  
**Arrears in preparation of Proforma Accounts by Departmental**  
**Commercial Undertakings**  
**(Reference: Paragraph 1.6.3; Page 20)**

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.	2004-05 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 2006-07
		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 & 2006-07*

\* Accounts were received up to 2004-05. Audit of accounts up to 2002-03 were done but could not be certified as accounts from 1992-93 required revision. Audit of accounts for 2003-04 and 2004-05 were not conducted for the same reason.

**Appendix XII**  
**List of Statutory Corporations and Government Companies having**  
**accumulated loss and investment in them by Government**  
**(Reference: Paragraph 1.6.4; Page 21)**

Sl. No.	Name of concern	Government investment as of 31 March 2007 <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	76.85	2006-07
2.	Kerala State Road Transport Corporation	129.74	1272.19	2003-04
3.	Kerala State Warehousing Corporation	4.75	5.06	2004-05
4.	The Kerala Fisheries Corporation Limited <sup>*</sup>	4.85	11.05	1984-85
5.	Kerala Tourism Development Corporation Limited	48.07	15.43	2003-04
6.	The Travancore – Cochin Chemicals Limited	16.91	8.62	2005-06
7.	Kerala Construction Components Limited	0.28	4.05	2005-06
8.	The Kerala Premo Pipe Factory Limited <sup>*</sup>	1.31	0.19	1985-86
9.	The Plantation Corporation of Kerala Limited	5.57	5.18	2005-06
10.	The Kerala Ceramics Limited	5.24	32.81	2003-04
11.	The Kerala Agro-Industries Corporation Limited	3.05	13.63	2001-02
12.	Trivandrum Spinning Mills Limited	7.73	17.28	2002-03
13.	Kerala Electrical and Allied Engineering Company Limited	48.75	71.16	2003-04
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	23.76	2004-05
18.	Handicrafts Development Corporation of Kerala Limited	2.16	5.59	2001-02
19.	The Kerala State Cashew Development Corporation Limited	48.87	447.68	2003-04
20.	Chalakydy Refractories Limited <sup>*</sup>	3.47	3.36	1989-90
21.	Kerala State Coir Corporation Limited	8.05	10.19	2004-05
22.	Kerala State Drugs and Pharmaceuticals Limited	1.80	16.90	1996-97
23.	Sitaram Textiles Limited	5.94	40.21	2005-06
24.	Kerala State Textiles Corporation Limited	17.88	47.58	2005-06
25.	The Kerala Land Development Corporation Limited	6.71	46.75	2002-03
26.	Kerala State Electronics Development Corporation Limited	98.34	485.63	2005-06
27.	The Travancore Sugars and Chemicals Limited	0.32	3.93	2006-07
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	5.36	...	2004-05
31.	Steel Industrials Kerala Limited	36.31	52.00	2005-06

<sup>§</sup> Source – Statement No. 14 of Finance Accounts 2006-07

<sup>#</sup> Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2007.

<sup>\*</sup> Under liquidation

Appendix XII – Concl.d.

Sl. No.	Name of concern	Government investment as of 31 March 2007 <sup>§</sup>	Accumulated loss <sup>#</sup>	Period up to which accounts were finalised
		(Rupees in crore)		
32.	Kerala State Construction Corporation Limited	0.88	21.98	2004-05
33.	Kerala State Film Development Corporation Limited	19.18	20.87	2001-02
34.	Kerala State Coconut Development Corporation Limited	2.85	11.38	1993-94
35.	Kerala Small Industries Development Corporation Limited	18.16	42.59	2002-03
36.	Kerala Fishermen's Welfare Corporation Limited*	0.42	1.00	1982-83
37.	Kerala State Engineering Works Limited*	0.46	1.51	1991-92
38.	Metropolitan Engineering Company Limited	2.52	9.90	2000-01
39.	The Kerala State Handicapped Persons' Welfare Corporation Limited	2.12	0.59	1994-95
40.	Kerala Artisans' Development Corporation Limited	2.20	2.28	2000-01
41.	Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited	20.30	0.63	1993-94
42.	Transformers and Electricals Kerala Limited	11.20	49.75	2004-05
43.	The Metal Industries Limited	0.47	2.49	2004-05
44.	Meat Products of India Limited	0.98	7.37	2002-03
45.	Kerala Special Refractories Limited*	2.91	2.08	2005-06
46.	Kerala State Poultry Development Corporation Limited	1.00	3.59	2003-04
47.	Kerala State Women's Development Corporation Limited	9.34	0.31	1994-95
48.	Kerala State Horticultural Products Development Corporation Limited	5.78	2.59	1998-99
49.	Kerala Hitech Industries Limited	20.56	16.03	2003-04
50.	Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited	0.50	1.16	2003-04
51.	Steel Complex Limited	3.00	50.84	2005-06
52.	Kerala State Wood Industries Limited*	1.35	6.40	1989-90
53.	Kerala State Maritime Development Corporation	8.86	2.97	2003-04
54.	Autokast Limited	1.00	129.75	2004-05
55.	Kerala State Ex-servicemen Development and Rehabilitation Corporation	0.50	0.26	2004-05
56.	Kerala State Bamboo Corporation Limited	6.59	4.38	2002-03
57.	Bekal Resorts Development Corporation Limited	45.40	0.75	2005-06
58.	Traco Cable Company Limited	12.82	28.96	2003-04
59.	United Electrical Industries Limited	3.88	4.32	2004-05
60.	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited	0.87	0.45	2003-04
<b>Total</b>		<b>886.45</b>	<b>3779.33</b>	

<sup>§</sup> Source – Statement No. 14 of Finance Accounts 2006-07

<sup>#</sup> Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2007.

\* Under liquidation

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

**Appendix XIII**  
**Areas in which major saving occurred**  
**(Reference: Paragraph 2.3.1; Page 35)**

(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	Rashtriya Sam Vikas Yojana	15.00
<b>VI Land Revenue</b>		
2029	Preparation of Land Records for the implementation of Land Reforms	26.96
2029	Renewal of assets in Revenue Department	24.00
<b>XII Police</b>		
2055	District Police – District force	73.85
2055	Modernisation of Police force	35.14
2055	Special Police – Armed Police	33.40
<b>XV Public Works</b>		
3054	Renewals of communications	93.74
3054	Special repairs to communications	43.37
<b>XVI Pensions and Miscellaneous</b>		
2071	Pension to Kerala Government Pensioners	450.21
2071	Pensionary benefits to employees of State Aided Educational Institutions	213.04
2071	Family Pension	118.91
<b>XVII Education, Sports, Art and Culture</b>		
2202	Government Secondary Schools	129.62
2202	Government Primary Schools – Upper Primary School	122.43
2202	Government Secondary Schools – Higher Secondary Education	117.38
<b>XVIII Medical and Public Health</b>		
2210	Urban Health Services – Allopathy – Hospitals and Dispensaries	79.62
2210	Allopathy Medical College, Thiruvananthapuram	22.10
2210	Upgradation of service standards in Primary Health Centres based on critical Gaps in Service Delivery	14.53
<b>XX Water Supply and Sanitation</b>		
2215	Grant in aid to Kerala Water Authority	83.24
2215	Kerala Rural Water Supply and Environmental Sanitation Project	64.30
2215	ADB Assisted Water Supply Scheme – Tsunami Emergency Assistance Project	57.33
<b>XXII Urban Development</b>		
2217	Assistance to Municipal Corporation – Block Grant for Revenue expenditure	140.36
2217	Jawahar Lal Nehru National Urban Renewal Mission	80.51
2217	Valmiki Ambedkar Avaz Yojana	30.00
<b>XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>		
2235	Implementation of ICDS phase III project	40.05
2235	National Social Assistance Programme	34.48
2235	Renewal of assets in Social Welfare Department	15.00
<b>XXIX Agriculture</b>		
2401	Special support scheme for farm sector	27.14
2401	Coconut Development Board Scheme for Integrated farming in coconut holdings for productivity improvement	18.56
2702	Surface Water – Establishment	16.48
<b>XXXV Panchayat</b>		
2515	NABARD assisted RIDF Projects undertaken by District Panchayats	75.00
2515	NABARD assisted RIDF projects undertaken by Block Panchayats	52.40
<b>XXXVI Community Development</b>		
2215	Integrated and sustainable economic development at Attappady	29.99
2505	National Rural Employment Guarantee Programme	15.24
2515	Restructured Central Rural Sanitation Programme	12.07

Appendix XIII – Concl.d.

Grant No./ Major Head	Areas in which major saving occurred	Saving
<b>REVENUE CHARGED</b>		
<b>Debt Charges</b>		
2049	Interest on Loan for State/Union territories plan scheme	306.72
2048	Appropriation to the consolidated sinking fund for redemption of market loans	150.00
2049	Interest on other saving Deposits – Fixed Time Deposits	145.68
<b>CAPITAL VOTED</b>		
<b>XV Public Works</b>		
5054	Kerala State Transport Project	374.55
<b>XX Water Supply and Sanitation</b>		
6215	Loans to Kerala Water Authority for implementation of JBIC assisted water supply project	505.16
<b>XXXVIII Irrigation</b>		
4701	Accelerated Irrigation Benefits Programme (AIBP)	60.00
4701	Coastal Zone Management Works under Twelfth Finance Commission Award	35.13
<b>XXXIX Power</b>		
6801	Loans to Kerala State Electricity Board under the Accelerated Power Development and Reforms Programme	40.00
<b>XLI Transport</b>		
5075	Improving existing main canals and feeder canals for Inland Water Transport – XII Finance Commission Award	55.81
<b>CAPITAL CHARGED</b>		
<b>Public Debt Repayment</b>		
6003	Ways and Means Advances from RBI	2343.50
6004	Ways and Means Advance	350

**Appendix XIV**  
**Significant cases of saving in Grants/Appropriations**  
**(Reference: Paragraph 2.3.2; Page 35)**

(Rupees in crore)

Sl. No.	Number and name of grant	Total grant	Amount of saving (Percentage)
<b>Revenue voted</b>			
1.	II Heads of States, Ministers and Headquarters Staff	211.81	59.54 (28)
2.	V Agricultural Income Tax and Sales Tax	99.25	13.75 (14)
3.	VI Land Revenue	217.78	77.75 (36)
4.	VII Excise	65.05	7.20 (11)
5.	XII Police	881.67	172.85 (20)
6.	XIII Jails	39.08	9.60 (25)
7.	XIV Stationery and Printing and Other Administrative Services	141.88	26.15 (18)
8.	XV Public Works	1047.09	220.24 (21)
9.	XVI Pensions and Miscellaneous	4493.98	843.27 (19)
10.	XVII Education, Sports, Art and Culture	5072.20	1097.87 (22)
11.	XVIII Medical and Public Health	1296.44	315.54 (24)
12.	XX Water Supply and Sanitation	438.51	211.99 (48)
13.	XXII Urban Development	334.35	257.92 (77)
14.	XXIV Labour and Labour Welfare	154.82	22.53 (15)
15.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1024.90	185.75 (18)
16.	XXVI Relief on Account of Natural Calamities	247.08	48.47 (20)
17.	XXVII Co-operation	89.19	18.76 (21)
18.	XXVIII Miscellaneous Economic Services	46.77	7.52 (16)
19.	XXIX Agriculture	814.23	194.67 (24)
20.	XXXI Animal Husbandry	150.45	20.62 (14)
21.	XXXII Dairy	35.46	5.48 (15)
22.	XXXIV Forest	215.54	51.61 (24)
23.	XXXV Panchayat	197.42	146.72 (74)
24.	XXXVI Community Development	282.72	80.51 (28)
25.	XXXVII Industries	277.08	47.87 (17)
26.	XXXVIII Irrigation	168.40	46.73 (28)
27.	XLI Transport	24.66	7.50 (30)
<b>Revenue charged</b>			
28.	III Administration of Justice	27.30	5.93 (22)
29.	XVI Pension and Miscellaneous	11.49	5.28 (46)
<b>Capital voted</b>			
30.	XV Public Works	868.83	437.73 (50)
31.	XVIII Medical and Public Health	64.61	27.68 (43)
32.	XX Water Supply and Sanitation	679.50	515.16 (76)
33.	XXV Social Welfare	44.50	13.21 (30)
34.	XXVII Co-operation	37.03	22.42 (61)
35.	XXVIII Miscellaneous Economic Services	17.05	15.10 (89)
36.	XXIX Agriculture	61.47	36.73 (60)
37.	XXX Food	25.95	7.29 (28)
38.	XXXI Animal Husbandry	22.06	16.81 (76)
39.	XXXIII Fisheries	43.31	18.82 (43)
40.	XXXIV Forest	10.53	5.78 (55)
41.	XXXVII Industries	189.87	22.03 (15)
42.	XXXVIII Irrigation	215.98	89.62 (41)
43.	XXXIX Power	59.09	57.29 (97)
44.	XL Ports	44.27	30.57 (69)
45.	XLI Transport	192.54	83.78 (44)
46.	XLII Tourism	40.00	7.37 (18)
<b>Capital charged</b>			
47.	Public Debt Repayment	10222.43	2692.82 (26)
	<b>Total</b>	<b>30945.62</b>	<b>8309.83</b>

**Appendix XV**  
**Persistent savings**  
**(Reference: Paragraph 2.3.3; Page 36)**

*(Rupees in crore)*

Sl. No.	Number and Name of Grant/Appropriation	Amount of saving (Percentage)		
		2004-05	2005-06	2006-07
<b>Revenue-Voted</b>				
1.	II Heads of States, Ministers and Headquarters staff	142.84 (49)	57.83 (27)	59.54 (28)
2.	VI Land Revenue	42.92 (29)	38.24 (21)	77.75 (36)
3.	XX Water Supply and Sanitation	216.48 (45)	94.21 (30)	211.99 (48)
4.	XXII Urban Development	123.39 (28)	208.82 (41)	257.92 (77)
5.	XL Ports	2.43 (25)	2.01 (20)	4.14 (30)
<b>Revenue-Charged</b>				
6.	XV Public Works	1.45 (91)	1.21 (64)	2.49 (80)
<b>Capital-Voted</b>				
7.	XIX Family Welfare	0.61 (40)	0.57 (36)	1.97 (90)
8.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	9.41 (23)	16.90 (37)	13.21 (30)
9.	XXXI Animal Husbandry	2.25 (91)	5.07 (62)	16.81 (76)
10.	XL Ports	2.98 (28)	7.20 (36)	30.57 (69)



**Appendix XVI**  
**Excess over provision relating to previous years requiring regularization**  
**(Reference: Paragraph 2.3.4; Page 36)**

(Rupees in lakh)

Year	Number of Grants/Appropriations	Grant/Appropriation Numbers	Cases for which notes/final copies not received
1990-91	1	XXVIII – RV	36.59
1992-93	1	XXV – CV	3.67
1993-94	2	XVII – CCh, XX – CV	72.76
1995-96	5	XIV – RV, XXVI – RV, XLI – RV & CV, XLII – RV	2257.23
1996-97	2	XIV – CV, XXV – CCh	1.27
1997-98	2	XVIII – CV, XXV – CV	416.17
1998-99	1	XXV – RV	787.65
2000-01	1	XXV – RV	1465.61
2001-02	2	XI – RV, XVIII – CV	2907.69
2002-03	4	I – RV, III – RV and RCh, XVIII – CV	2559.71
2003-04	8	I-RV, III –RV, V-RV, XI- RV, XVII-RV, XII-CV, II-RCh, XLIII-RV	13803.65
2004-05	3	XV – CV, XIX – RV, XXIX – CCh	1585.15
2005-06	1	XIX – RV	2127.48
<b>Total</b>	<b>33</b>		<b>28024.63</b>

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

**Appendix XVII**  
**Cases of unnecessary supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.7; Page 37)**

(Rupees in crore)

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Total	Expenditure	Saving
<b>Revenue Voted</b>						
1.	I State Legislature	23.18	0.85	24.03	21.96	2.07
2.	II Heads of States, Ministers and Headquarters Staff	209.08	2.73	211.81	152.27	59.54
3.	III Administration of Justice	142.16	3.34	145.50	133.38	12.12
4.	IV Election	38.21	2.40	40.61	37.37	3.24
5.	VI Land Revenue	214.72	3.06	217.78	140.03	77.75
6.	VIII Excise	64.46	0.59	65.05	57.85	7.20
7.	IX Taxes on Vehicles	25.57	0.15	25.72	21.62	4.10
8.	X Treasury and Accounts	72.18	2.03	74.21	68.81	5.40
9.	XII Police	874.56	7.11	881.67	708.82	172.85
10.	XIV Stationery and Printing and Other Administrative Services	139.47	2.41	141.88	115.73	26.15
11.	XV Public Works	909.62	137.47	1047.09	826.85	220.24
12.	XVI Pensions and Miscellaneous	4285.74	208.24	4493.98	3650.71	843.27
13.	XVII Education	5031.23	40.97	5072.20	3974.33	1097.87
14.	XVIII Medical and Public Health	1258.34	38.10	1296.44	980.90	315.54
15.	XX Water supply and Sanitation	426.58	11.93	438.51	226.52	211.99
16.	XXII Urban Development	331.38	2.97	334.35	76.43	257.92
17.	XXIII Information and Publicity	14.03	2.35	16.38	13.74	2.64
18.	XXIV Labour and Labour Welfare	149.45	5.36	154.81	132.28	22.53
19.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	935.85	89.05	1024.90	839.16	185.74
20.	XXVI Relief on Account of Natural Calamities	204.54	42.54	247.08	198.61	48.47
21.	XXVII Co-operation	82.75	6.44	89.19	70.43	18.76
22.	XXVIII Miscellaneous Economic Services	46.47	0.30	46.77	39.25	7.52
23.	XXIX Agriculture	676.50	137.73	814.23	619.56	194.67
24.	XXXI Animal Husbandry	149.66	0.79	150.45	129.83	20.62
25.	XXXIV Forest	209.59	5.95	215.54	163.93	51.61
26.	XXXV Panchayat	194.42	3.00	197.42	50.70	146.72
27.	XXXVI Community Development	282.57	0.15	282.72	202.21	80.51
28.	XXXVII Industries	244.60	32.48	277.08	229.21	47.87
29.	XXXVIII Irrigation	166.27	2.13	168.40	121.68	46.72
30.	XLI Transport	24.49	0.17	24.66	17.16	7.50

## Appendix XVII – Concl'd.

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Total	Expenditure	Saving
<b>Revenue Charged</b>						
31.	II Heads of States, Ministers and Headquarters Staff	37.46	1.06	38.52	37.13	1.39
32.	III Administration of Justice	26.88	0.42	27.30	21.37	5.93
33.	XV Public Works	2.85	0.25	3.10	0.61	2.49
34.	XVI Pensions and Miscellaneous	10.40	1.09	11.49	6.21	5.28
35.	Debt charges	4577.81	36.35	4614.16	4192.15	422.01
<b>Capital Voted</b>						
36.	XII Police	1.00	0.14	1.14	0.14	1.00
37.	XV Public Works	690.23	178.60	868.83	431.10	437.73
38.	XXVIII Medical and Public Health	37.80	26.81	64.61	36.93	27.68
39.	XXI Housing	10.79	0.29	11.08	8.95	2.13
40.	XXVII Co-operation	36.30	0.73	37.03	14.61	22.42
41.	XXVIII Miscellaneous Economic Services	15.12	1.93	17.05	1.95	15.10
42.	XXIX Agriculture	61.31	0.16	61.47	24.74	36.73
43.	XXXIII Fisheries	40.95	2.35	43.30	24.48	18.82
44.	XXXIV Forest	10.35	0.19	10.54	4.76	5.78
45.	XXXVIII Irrigation	188.18	27.79	215.97	126.35	89.62
46.	XL Ports	44.07	0.20	44.27	13.70	30.57
47.	XLI Transport	120.31	72.23	192.54	108.76	83.78
<b>Capital Charged</b>						
48.	XXXIV Forest	...	0.29	0.29	...	0.29
<b>Total</b>		<b>23339.48</b>	<b>1143.67</b>	<b>24483.15</b>	<b>19075.27</b>	<b>5407.88</b>

**Appendix XVIII**  
**Cases of excessive supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.7; Page 37)**

(Rupees in crore)

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Total	Expenditure	Savings
<b>Revenue Voted</b>						
1.	V Agricultural Income Tax and Sales Tax	81.43	17.81	99.24	85.49	13.75
2.	VII Stamps and Registration	58.65	9.00	67.65	62.45	5.20
3.	XI District Administration and Miscellaneous	173.13	11.65	184.78	173.69	11.09
4.	XXI Housing	57.85	20.48	78.33	75.99	2.34
5.	XXX Food	125.85	61.15	187.00	170.73	16.27
6.	XXXII Dairy	26.50	8.96	35.46	29.98	5.48
7.	XXXIII Fisheries	68.50	16.44	84.94	77.84	7.10
<b>Capital Voted</b>						
8.	XXXVII Industries	67.55	122.32	189.87	167.84	22.03
9.	XLII Tourism	25.37	14.63	40.00	32.63	7.37
<b>Capital Charged</b>						
10.	XXXVIII Irrigation	2.28	5.22	7.50	5.55	1.95
11.	Public Debt Repayment	6037.06	4185.37	10222.43	7529.61	2692.82
<b>Total</b>		<b>6724.17</b>	<b>4473.03</b>	<b>11197.20</b>	<b>8411.80</b>	<b>2785.40</b>

**Appendix XIX**  
**Excessive/unnecessary reappropriation of funds**  
**(Reference: Paragraph 2.3.8; Page 37)**

(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>V Agricultural Income Tax and Sales Tax</b>						
1.	2040-00-101-97	71.26	(-) 7.66	63.60	65.49	(+) 1.89
2.	2040-00-101-91	10.00	(-) 6.43	3.57	4.62	(+) 1.05
<b>VI Land Revenue</b>						
3.	2029-00-102-99	9.63	(-) 7.60	2.03	2.75	(+) 0.72
<b>XII Police</b>						
4.	2055-00-101-99	24.83	(-) 7.57	17.26	22.57	(+) 5.31
5.	2055-00-104-99	107.30	(-) 35.41	71.89	73.90	(+) 2.01
6.	2055-00-114-99	13.98	(-) 3.70	10.28	11.05	(+) 0.77
7.	2055-00-115-99	63.00	(-) 38.77	24.23	27.86	(+) 3.63
<b>XIII Jails</b>						
8.	2056-00-001-98	1.92	(-) 0.81	1.11	2.06	(+) 0.95
<b>XV Public Works</b>						
9.	5054-80-800-78	44.00	(-) 43.12	0.88	10.29	(+) 9.41
10.	5054-04-800-89	156.66	(+) 1.60	158.26	157.23	(-) 1.03
<b>XVI Pensions and Miscellaneous</b>						
11.	2075-00-103-97	115.00	(-) 22.63	92.37	93.05	(+) 0.68
<b>XVII Education, Sports, Art and Culture</b>						
12.	2202-03-104-99	412.81	(-) 131.90	280.91	299.27	(+) 18.36
13.	2202-80-800-63	9.00	(-) 3.53	5.47	8.37	(+) 2.90
14.	2202-02-800-73	...	(+) 3.12	3.12	2.62	(-) 0.50
15.	2205-00-104-95	--	(+) 1.25	1.25	--	(-) 1.25
16.	2205-00-103-89	--	(+) 0.73	0.73	0.13	(-) 0.60
17.	2205-00-101-99	3.18	(-) 1.12	2.06	2.73	(+) 0.67
<b>XVIII Medical and Public Health</b>						
18.	2210-01-110-94	10.25	(-) 0.70	9.55	11.17	(+) 1.62
19.	2210-80-800-92	15.09	(-) 7.38	7.71	10.56	(+) 2.85
20.	2210-05-105-97 (NP)	34.93	(+) 0.94	35.87	25.05	(-) 10.82
<b>XX Water Supply and Sanitation</b>						
21.	2215-01-190-99	127.25	(-) 84.64	42.61	43.15	(+) 0.54
<b>XXII Urban Development</b>						
22.	2217-80-800-91	--	(+) 140.36	140.36	6.50	(-) 133.86
<b>XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>						
23.	2225-01-001-98	8.65	(-) 1.34	7.31	8.00	(+) 0.69
24.	2235-02-102-75	45.00	(-) 44.74	0.26	4.95	(+) 4.69
25.	2225-03-277-99	11.05	(+) 9.35	20.40	19.64	(-) 0.76
26.	2235-02-102-98	103.00	(+) 8.52	111.52	110.35	(-) 1.17
27.	2235-02-192-50	3.20	(+) 0.65	3.85	2.95	(-) 0.90
28.	2235-02-196-50 (NP)	1.87	(+) 4.08	5.95	5.05	(-) 0.90
<b>XXVII Co-operation</b>						
29.	2425-00-001-98	24.40	(-) 7.62	16.78	18.38	(+) 1.60
30.	2425-00-003-98	1.23	(-) 0.65	0.58	1.36	(+) 0.78

Appendix XIX – Concl.d.

Sl. No	Number, Name of Grant/ Appropriation and Head of account	Original plus supplementary provision	Reappropriation	Final grant/ appropriation	Actual expenditure	Excess (+)/ Saving (-)
<b>XXIX Agriculture</b>						
31.	2401-00-001-99	3.63	(-) 1.40	2.23	2.90	(+) 0.67
32.	2401-00-001-96	89.93	(-) 11.62	78.31	83.65	(+) 5.34
33.	2401-00-104-86	156.79	(-) 38.14	118.65	129.65	(+) 11.00
<b>XXX Food</b>						
34.	2408-01-101-98 (NP)	119.27	(-) 4.56	114.71	124.07	(+) 9.36
<b>XXXIV Forest</b>						
35.	2406-01-101-88	7.47	(-) 2.27	5.20	7.24	(+) 2.04
36.	2406-01-101-87	0.74	(+) 0.57	1.31	0.57	(-) 0.74
<b>XXXVII Industries</b>						
37.	2852-07-202-93	20.00	(-) 9.75	10.25	15.25	(+) 5.00
<b>XXXVIII Irrigation</b>						
38.	4701-04-103-98	10.68	(-) 4.63	6.05	13.25	(+) 7.20
<b>XLII Tourism</b>						
39.	3452-80-001-99	2.70	(-) 0.54	2.16	3.01	(+) 0.85
<b>Debt Charges</b>						
40.	2049-03-104-99	552.46	(+) 3.71	556.17	499.18	(-) 56.99
<b>XLV Miscellaneous Loans and Advances</b>						
41.	7610-00-800-98	5.25	(+) 0.78	6.03	5.53	(-) 0.50
<b>Public Debt Repayment</b>						
42.	6003-00-101-98	1.50	(+) 1.42	2.92	2.21	(-) 0.71

**Appendix XX**  
**Non-surrender of saving of Rs 5 crore and above**  
**(Reference: Paragraph 2.3.9; Page 37)**

(Rupees in crore)

Sl. No.	Number and name of grant	Saving	Amount surrendered	Amount not surrendered
<b>Revenue voted</b>				
1.	II Heads of States, Ministers and Headquarters Staff	59.54	52.18	7.36
2.	VIII Excise	7.20	1.44	5.76
3.	XII Police	172.85	134.78	38.07
4.	XIV Stationery and Printing and Other Administrative Services	26.15	18.05	8.10
5.	XV Public Works	220.24	31.88	188.36
6.	XVI Pensions and Miscellaneous	843.27	42.66	800.61
7.	XVII Education, Sports, Art and Culture	1097.87	271.28	826.59
8.	XVIII Medical and Public Health	315.54	110.43	205.11
9.	XX Water Supply and Sanitation	211.99	147.27	64.72
10.	XXII Urban Development	257.92	40.89	217.03
11.	XXIV Labour and Labour Welfare	22.53	17.46	5.07
12.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	185.75	103.92	81.83
13.	XXXI Animal Husbandry	20.62	14.92	5.70
14.	XXXV Panchayat	146.72	56.76	89.96
15.	XXXVI Community Development	80.51	61.85	18.66
16.	XXXVIII Irrigation	46.73	33.57	13.16
<b>Revenue charged</b>				
17.	XLVI Debt Charges	422.01	216.12	205.89
<b>Capital voted</b>				
18.	XV Public works	437.73	78.40	359.33
19.	XXXVII Industries	22.03	9.78	12.25
20.	XXXIX Power	57.29	19.09	38.20
21.	XLI Transport	83.78	70.45	13.33
<b>Capital charged</b>				
22.	Public Debt Repayment	2692.82	2684.54	8.28
<b>Total</b>		<b>7431.10</b>	<b>4217.72</b>	<b>3213.38</b>

**Appendix XXI**  
**Excess surrender of saving**  
**(Reference: Paragraph 2.3.10; Page 37)**

(Rupees in crore)

Sl. No.	Number and name of grant	Saving	Amount surrendered	Amount surrendered in excess
<b>Revenue voted</b>				
1.	XXVII Co-operation	18.76	21.57	2.81
2.	XXX Food	16.27	24.82	8.55
3.	XXXII Dairy	5.47	5.89	0.42
4.	XXXIII Fisheries	7.10	7.69	0.59
5.	XLI Transport	7.50	8.10	0.60
<b>Capital voted</b>				
6.	XVIII Medical and Public Health	27.68	29.69	2.01
7.	XXXIII Fisheries	18.82	18.99	0.17
8.	XXXIV Forest	5.78	5.80	0.02
	<b>Total</b>	<b>107.38</b>	<b>122.55</b>	<b>15.17</b>



**Appendix XXII**  
**Cases of substantial saving**  
**(Reference: Paragraph 2.4.1; Page 38)**

(Rupees in crore)

Sl. No.	Head of Account	Final Grant	Expenditure	Savings
<b>XVIII Medical and Public Health</b>				
1.	2210-01-110-99 (NP)	220.01	175.02	44.99
2.	2210-02-101-97 (NP)	66.28	52.53	13.75
3.	2210-03-110-99 (NP)	101.94	87.81	14.13
4.	2210-05-105-98 (NP)	50.42	31.61	18.81
5.	2210-05-105-97 (NP)	35.87	25.05	10.82
6.	2210-01-102-98 (NP)	45.01	38.12	6.89
7.	2210-01-110-97 (NP)	37.99	31.47	6.52
8.	2210-01-110-96 (NP)	19.59	11.29	8.30
9.	2210-02-102-99 (NP)	32.74	26.66	6.08
10.	2210-02-198-50 (NP)	5.95	0.74	5.21
11.	2210-05-105-96 (NP)	26.57	20.66	5.91
12.	2210-05-105-94 (NP)	18.55	11.17	7.38
13.	2210-06-101-91 (NP)	16.04	8.79	7.25

**Appendix XXIII**  
(Reference: Paragraph 2.4.2; Page 38 and 2.4.3; Page 39)

(a) **Persistent saving**

*(Rupees in crore)*

Sl. No.	Head of Account		Final grant amount	Savings	Percentage
<b>XVIII Medical and Public Health</b>					
1.	2210-01-110-90	2004-05	1.61	1.13	70
		2005-06	1.98	1.62	82
		2006-07	2.31	1.85	80
2.	2210-01-110-85	2004-05	5.72	2.21	39
		2005-06	5.78	1.55	27
		2006-07	5.39	1.08	20
3.	2210-01-192-50	2004-05	4.48	1.46	33
		2005-06	4.27	2.67	63
		2006-07	4.74	0.88	19
4.	2210-01-197-50	2004-05	5.97	1.42	24
		2005-06	5.40	1.43	27
		2006-07	4.18	1.06	25
5.	2210-03-110-99	2004-05	72.85	6.86	9
		2005-06	86.18	14.36	17
		2006-07	101.94	14.13	14

(b) **Non-utilisation of appropriations**

*(Rupees in crore)*

Sl. No.	Head of Account	Total grant	Expenditure	Reappropriation	Savings
<b>XVIII Medical and Public Health</b>					
1.	2210-80-800-92 (NP)	10.00	Nil	(-)10.00	--
2.	4210-01-110-92 (P)	1.00	Nil	(-)0.84	0.16
3.	4210-02-200-99 (P)	10.00	Nil	(-)10.00	--
4.	4210-03-105-86 (P)	7.15	Nil	(-)7.12	0.03
<b>XXXIII Fisheries</b>					
5.	2405-00-800-42 (P)	2.00	Nil	(-)2.00	--
6.	2405-00-800-34 (P)	2.00	Nil	(-)2.00	--
7.	6405-00-195-99 (P)	9.36	Nil	(-)9.36	--

**Appendix XXIV**  
**Details of amounts transferred through NIL payment vouchers**  
**(Reference: Paragraph 2.5; Page 40)**

(Rupees in crore)

Sl. No.	Amount transfer credited	Month of drawal	Head of Account and Scheme	Nature of transfer	Name of authority keeping the amount	Amount remaining unutilized
<b>Directorate of Scheduled Tribes Development</b>						
1.	1.66	November 2006	2225-02-800-34 (A) Tribal Mission Development	Treasury Savings Bank	Mission Chief, Tribal Mission	1.66
2.	7.14	March 2007	2225-02-800-37 Supply of land to landless tribals	Treasury Savings Bank	Mission Chief, Tribal Mission	7.14
3.	1.20	March 2007	2225-02-800-37 Retirement benefit of employees of Aralam farm	Demand Draft	District Collector, Kannur, Chairman, Aralam farm	1.20
4.	1.00	January 2007	2225-02-800-33 KIRTADS	Demand Draft	Director, KIRTADS	1.00
<b>Directorate of Scheduled Castes Development</b>						
5.	0.85	February 2007	4225-01-800-91 (P) Construction of building for Training Centre	Treasury Savings Bank	Executive Engineer, PWD	0.85
6.	0.43	February 2007	4225-01-800-91 (P) Construction of workshop in Alathur ITC	Treasury Savings Bank	Executive Engineer, PWD, Buildings Division	0.43
7.	0.45	March 2007	4225-01-800-91 (P) Construction of Training Centre	Treasury Savings Bank	Executive Engineer, PWD, Buildings Division	0.45
8.	0.06	March 2007	4225-01-800-91 (P) Maintenance of ITC, Palappuram	Treasury Savings Bank	Executive Engineer, PWD, Buildings Division	0.06
9.	0.08	March 2007	2225-01-800-97 PCTC (P) Renovation of ITC, Kadakampally	Treasury Savings Bank	Executive Engineer, PWD, Buildings Division	0.08
10.	1.80	March 2007	4225-01-800-91 Conversion of Industrial Training Centre to Model Residential Industrial Training Centre	Treasury Savings Bank	Executive Engineer, PWD, Buildings Division	1.80
11.	35.00	March 2007	2225-01-800-57 (P) Housing for BPL SC Families 2006-07	Demand Draft (Deposited in Bank account)	Director, Kerala State Nirmithi Kendra and Secretary, Kerala State Housing Board	35.00

Appendix XXIV – Contd.

Sl. No.	Amount transfer credited	Month of drawal	Head of Account and Scheme	Nature of transfer	Name of authority keeping the amount	Amount remaining unutilized
<b>Directorate of Industries</b>						
12.	0.75	July 2006	2851-00-195-99(P) Implementation of various schemes	Treasury Public Account	MD, SERIFED	0.75
13.	0.50	August 2006	”	Treasury Public Account	MD, SERIFED	0.50
14.	0.40	November 2006	”	Treasury Public Account	MD, SERIFED	0.40
15.	0.21	March 2007	”	Treasury Public Account	MD, SERIFED	0.21
16.	0.86	March 2007	”	Treasury Public Account	MD, SERIFED	0.86
17.	4.00	December 2006	2851-00-102-51 Rehabilitation of Beedi workers at Kannur	Demand Draft	Director, Industries and Commerce	4.00
18.	1.00	March 2007	2851-00-103-54 (P) Establishment of NIFT Centre at Kannur	Demand Draft	AO, Textile Project Development Centre, Thiruvananthapuram	1.00
19.	0.30	July 2006	2851-00-103-68 (P) Textile Project Development Centre	Demand Draft	Director, Handloom and Textiles	0.30
20.	0.22	February 2007	2851-00-103-56 (P) Dissemination of Technology	Demand Draft	AO, Textile Project Development Centre, Thiruvananthapuram	0.22
<b>Directorate of Tourism</b>						
21.	4.73	March 2007	3452-80-800-78 (P) Implementation of various PWD works	TP/TSB	Director, Tourism	4.73
22.	2.50	March 2007	3452-80-800-58 Implementation of Kudumbasree schemes	Demand Draft	Director, Kudumbasree	2.50
23.	0.25	March 2007	3452-80-800-56 Muziris Heritage Project Paravur Chedamangalam Heritage corridor	Demand Draft	Kerala Council for Historical Research	0.25
24.	0.91	March 2007	3452-80-800-79 Implementation of various schemes to DTPCs	Demand Draft	Chairman, DTPCs and Dist. Collectors	0.91
25.	1.00	March 2007	3452-80-800 Conduct of Malabar Shopping Festival	Demand Draft	MD, Resorts (Kerala) Limited	1.00

## Appendix XXIV – Concl'd.

Sl. No.	Amount transfer credited	Month of drawal	Head of Account and Scheme	Nature of transfer	Name of authority keeping the amount	Amount remaining unutilized
<b>Directorate of Social Welfare</b>						
27.	0.05	March 2007	2235-60-200-83 (P) Construction of Watchman's cabin	Demand Draft	Executive Engineer, PWD, Buildings Division	0.05
28.	0.08	March 2007	2235-02-102-77 (P) Construction of playground	Demand Draft	Executive Engineer, PWD, Buildings Division	0.08
29.	0.05	March 2007	2235-02-102-77 (P) Construction of compound wall	Demand Draft	Executive Engineer, PWD, Buildings Division	0.05
30.	0.12	March 2007	2235-60-200-83 (P) Construction of Asha Bhavan	Demand Draft	Executive Engineer, PWD, Buildings Division	0.12
31.	0.05	March 2007	2235-02-001-97 (P) Construction of playground	Demand Draft	Executive Engineer, PWD, Buildings Division	0.05
32.	0.35	March 2007	2235-02-800-92 (P) Construction of building for day-care centre for the aged	Demand Draft	Executive Engineer, PWD Buildings Division	0.35
33.	0.08	March 2007	2235-02-102-84 (P) Construction of new building to Government Juvenile Home	Demand Draft	Executive Engineer, PWD Buildings Division	0.08
34.	0.09	March 2007	2235-02-800-92 (P) Construction of building for Aftercare Home	Demand Draft	Executive Engineer, PWD Buildings Division	0.09
35.	0.06	March 2007	2235-02-103-92 (P) Construction of workshed, repairs and maintenance	Demand Draft	Executive Engineer, PWD Buildings Division	0.06
36.	0.11	March 2007	2235-02-001-97-34 (P) Other charges Implementation of childline service to various districts	Demand Draft	Childline foundation of India, Mumbai	0.11
37.	0.06	March 2007	2235-02-001-96 (P) Installation of cubicles in the Directorate of Industrial Development Corporation Limited	Demand Draft	Manager, KSIDC	0.06
38.	0.18	November 2006	2235-02-102-91 (P) Construction of compound wall	Demand Draft	Executive Engineer, PWD Buildings Division	0.18
39.	1.00	March 2007	2235-02-102-89 (N) Contribution of Anganvadi Welfare Fund	Demand Draft	Chief Executive Officer, Kerala Anganvadi	1.00
<b>Total</b>	<b>69.58</b>					<b>69.58</b>

**Appendix XXV**  
**(Reference: Paragraph 2.6.1 and 2.6.2; Page 40)**

**(a) Details of overdue deposit (over three years) as on 31.03.2007**

*(Rupees in lakh)*

Sl. No.	Name of Division	Amount
1.	National Highways Division, Kannur	29.22
2.	Roads Division, Kannur	49.96
3.	Roads Division, Kasargode	24.39
4.	Buildings Division, Kasargode	2.22
5.	Buildings Division, Thalassery	13.77
6.	Buildings Division, Kozhikode	21.55
7.	Buildings Division, Thrissur	31.79
8.	Buildings Division, Pathanamthitta	10.78
9.	Buildings Division, Ernakulam	3.42
10.	Roads Division, Ernakulam	12.58
	<b>Total</b>	<b>199.68</b>

**(b) Deposit by civil department**

*(Rupees in lakh)*

Sl.No.	Name of Division	Deposited by Civil Department
1.	National Highways Division, Kannur	17.81
2.	Roads Division, Kannur	128.43
3.	Buildings Division, Kasargode	300.72
4.	Buildings Division, Thalassery	391.62
5.	Buildings Division, Kozhikode	501.16
6.	Buildings Division, Thrissur	238.87
7.	Roads Division, Thrissur	10.15
8.	Special Buildings Division, Thiruvananthapuram	361.00
9.	Roads Division, Kollam	45.13
10.	Buildings Division, Kollam	159.44
11.	Buildings Division, Pathanamthitta	164.97
12.	Buildings Division, Ernakulam	600.20
13.	Roads Division, Ernakulam	317.73
	<b>Total</b>	<b>3,237.23</b>

**Appendix XXVI**  
**Expenditure incurred in excess of deposit**  
**(Reference: Paragraph 2.6.3; Page 41)**

*(Rupees in lakh)*

Sl. No.	Name of Division	Amount
1.	Buildings Division, Kasargode	3.74
2.	Buildings Division, Thalassery	22.63
3.	Buildings Division, Kozhikode	29.04
4.	Buildings Division, Thrissur	496.19
	<b>Total</b>	<b>551.60</b>

**Appendix XXVII**  
**(Reference: Paragraph 2.6.4 and 2.6.5; Page 41)**

**(a) Heavy Balance under Miscellaneous Deposit as on 31.03.2007**

*(Rupees in lakh)*

<b>Sl.No.</b>	<b>Name of Division</b>	<b>Amount</b>
1.	National Highways Division, Kannur	8.35
2.	Roads Division, Kannur	69.62
3.	Roads Division, Kasargode	8.09
4.	Buildings Division, Kasargode	13.63
5.	Buildings Division, Thalassery	10.79
6.	Buildings Division, Kozhikode	18.99
7.	Buildings Division, Thrissur	111.37
8.	Roads Division, Thrissur	145.94
9.	Special Buildings Division, Thiruvananthapuram	136.53
10.	National Highways Division, Thiruvananthapuram	30.77
11.	Roads Division, Kollam	93.79
12.	Buildings Division, Kollam	25.88
13.	Buildings Division, Pathanamthitta	9.22
14.	Roads Division, Kottayam	29.79
15.	Buildings Division, Ernakulam	32.14
16.	Roads Division, Ernakulam	48.53
	<b>Total</b>	<b>793.43</b>

**(b) Short realization towards restoration charges**

<b>Sl.No.</b>	<b>Name of Division</b>	<b>Amount (Rs. in lakh)</b>
1.	Roads Division, Kannur	101.43
2.	Roads Division, Kasargode	21.79
3.	Roads Division, Thrissur	74.29
	<b>Total</b>	<b>197.51</b>



**Appendix XXVIII**  
**Arrears in reconciliation**  
**(Reference Paragraph 2.7; Page 41)**

<b>Year</b>	<b>Number of controlling officers</b>	<b>Number of monthly reconciliation certificate due</b>
1997-98	1	12
1998-99	1	12
1999-2000	1	12
2001-02	1	12
2002-03	1	12
2003-04	7	63
2004-05	24	178
2005-06	53	475
2006-07	103	1435
<b>Total</b>		<b>2211</b>

**Appendix XXIX**  
**Rush of expenditure**  
**(Reference: Paragraph 2.8; Page 41)**

(Rupees in crore)

Sl. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2007	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
1.	2217 - Urban Development	76.43	47.05	62	32.85	43
2.	2401 - Crop Husbandry	381.52	232.45	61	19.49	51
3.	2505 - Rural Development	26.96	14.10	52	14.10	52
4.	2506 - Land Reforms	3.06	3.06	100	2.69	88
5.	2551 - Hill Areas	19.38	17.93	93	15.90	82
6.	2705 - Command Area Development	6.42	5.94	93	5.86	91
7.	2810 - Non-conventional Sources of Energy	5.04	4.11	81	3.57	70
8.	2852 - Industries	77.89	59.13	76	30.08	39
9.	2885 - Other Outlays on Industries & Minerals	10.00	10.00	100	10.00	100
10.	4225 - Capital outlay on SC/ST & OBCs	29.42	25.42	86	21.06	73
11.	4235 - Capital Outlay on Social Security and Welfare	1.74	1.58	91	1.08	62
12.	4401 - Capital Outlay on Crop Husbandry	1.40	0.93	66	0.61	44
13.	4402 - Capital Outlay on Soil and Water Conservation	15.87	15.87	100	7.87	50
14.	4405 - Capital Outlay on Fisheries	24.48	16.21	66	11.46	47
15.	4425 - Capital Outlay on Co-operation	8.11	6.62	82	5.21	64
16.	4858 - Capital Outlay on Engineering Industries	13.45	13.45	100	13.45	100
17.	4885 - Other Capital Outlay on Industries and Minerals	4.50	4.50	100	4.50	100
18.	5051 - Capital Outlay on Ports and Lighthouses	13.70	11.16	81	10.42	76
19.	5075 - Capital Outlay on Other Transport Services	2.59	1.96	76	1.91	74
20.	5452 - Capital Outlay on Tourism	32.63	21.35	65	13.84	42
21.	5475 - Capital Outlay on Other General Economic Services	0.02	0.02	92	0.02	92
22.	6217 - Loans for Urban Development	2.79	2.79	100	1.49	53
23.	6235 - Loans for Social Security and Welfare	0.10	0.10	100	0.10	100
24.	6401 - Loans for Crop Husbandry	1.01	0.80	80	0.80	80
25.	6408 - Loans for Food, Storage and Warehousing	0.21	0.14	65	0.11	51
26.	6425 - Loans for Co-operation	6.50	4.69	72	4.09	63
27.	6854 - Loans for Cement and Non-metallic minerals industries	0.66	0.66	100	0.66	100
28.	6857 - Loans for Chemical and Pharmaceutical Industries	6.29	3.29	52	3.29	52
29.	6885 - Other Loans to Industries and Minerals	14.08	9.08	64	9.07	64
30.	6858 - Loans for Engineering Industries	17.12	17.12	100	17.12	100
<b>Total</b>		<b>838.87</b>	<b>582.35</b>		<b>292.99</b>	

**Appendix XXX**  
**Details of Central assistance received and expenditure**  
**(Reference: Paragraph 3.1.7.3; Page 48)**

*(Rupees in crore)*

Year	Funds received from GOI for					Total receipts	Expenditure					
	General ICDS Projects	World Bank assisted Projects	Training under project 'UDISHA'	Kishori Shakti Yojana (KSY)	Central share of Supplementary Nutrition (SNP)		General ICDS projects	World Bank assisted projects	Training	KSY	SNP (funds transferred to LSGIs)	Total
2002-03	58.95	4.26	3.00	@	#	66.21	51.76	23.07	2.20	Nil	Nil	77.03
2003-04	55.27	40.00	0.58	@	#	95.85	53.65	20.58	3.93	Nil	Nil	78.16
2004-05	55.47	24.48	4.08	@	#	84.03	55.88	23.61	1.95	Nil	Nil	81.44
2005-06	57.26	18.18	1.50	1.79	17.38	96.11	61.31	24.92	2.08	Nil	Nil	88.31
2006-07	81.16	Nil	0.93	0.90	36.66	119.65	89.02	0.26	1.03	1.63	14.53	106.47
<b>Total</b>	<b>308.11</b>	<b>86.92</b>	<b>10.09</b>	<b>2.69</b>	<b>54.04</b>	<b>461.85</b>	<b>311.62</b>	<b>92.44</b>	<b>11.19</b>	<b>1.63</b>	<b>14.53</b>	<b>431.41</b>

@ Funds for KSY blocks @ Rs 1.10 lakh per block (Rs 14.30 lakh) were released by GOI alongwith General ICDS funds upto 2004-05

\* Figures as reported to GOI furnished by the department which excludes State share of honorarium to AWWs and AWHs

# No Central funding for SNP upto 2004-05

**Appendix XXXI**  
**Details of Budget provision and expenditure for selected**  
**Central and State schemes**  
**(Reference: Paragraph 3.4.8; Page 95)**

Name of Scheme	Budget			Expenditure			Excess(+)/Savings (-)		
	Plan	Non plan	Total	Plan	Non plan	Total	Plan	Non plan	Total
PMS (100% CSS)	223.72	90.51	314.23	248.55	80.28	328.83	24.83	-10.23	14.60
Pre MS	3.31	73.96	77.27	4.28	71.13	75.41	0.97	-2.83	-1.86
Upgradation of Merit (100% CSS)	0.19	0.00	0.19	0.20	0.00	0.20	0.01	0.00	0.01
SAMTSD Scheme	3.05	0.00	3.05	1.42	0.00	1.42	-1.63	0.00	-1.63
Tutorial Grant	8.05	0.00	8.05	2.76	0.00	2.76	-5.29	0.00	-5.29
Ashram Schools	14.40	0.00	14.40	10.94	0.00	10.94	-3.46	0.00	-3.46
MRS (Art 275(1))	19.51	0.00	19.51	13.46	0.02	13.48	-6.05	0.02	-6.03
MRS	88.77	0	88.77	69.46	0.26	69.72	-19.31	0.26	-19.05
Sports School	3.30	0.00	3.30	2.21	0.00	2.21	-1.09	0.00	-1.09
Hostel( 50% CSS)	19.41	0.00	19.41	9.91	0.00	9.91	-9.50	0.00	-9.50
Book Bank Scheme(50% CSS)	2.20	0.00	2.20	1.41	0.00	1.41	-0.79	0.00	-0.79
Special incentive Scheme	5.86	0.00	5.86	3.69	0.05	3.74	-2.17	0.05	-2.12
Incentive to parents	0.00	2.40	2.40	0	2.36	2.36	0	-0.04	-0.04
Coaching and allied Scheme(50% CSS)	4.70	0.00	4.70	1.12	0.00	1.12	-3.58	0.00	-3.58
Centre of Excellence	7.50	0.00	7.50	1.59	0.00	1.59	-5.91	0.00	-5.91
Assistance to SSLC failed students	2.70	0.00	2.70	1.81	0.00	1.81	-0.89	0.00	-0.89
Para medical studies	21.00	0.00	21.00	5.45	0.00	5.45	-15.55	0.00	-15.55
Improving facilities in Hostels	23.09	0	23.09	6.22	0	6.22	-16.87	0	-16.87
<b>Total</b>	<b>450.76</b>	<b>166.87</b>	<b>617.63</b>	<b>384.48</b>	<b>154.10</b>	<b>538.58</b>	<b>-66.26</b>	<b>-12.77</b>	<b>-79.05</b>

PMS - Post Matric Scholarship  
Pre MS - Pre Matric Scholarship  
SAMTSD - Sree Ayyankali Memorial Talent Search and Development  
MRS - Model Residential School

**Appendix XXXII**  
**Details of Non-payment of entitlements under Sree Ayyankali Memorial**  
**Talent Search and Development Scheme**  
**(Reference: Paragraph 3.4.9.3; Page 99)**

Benefit	2002-03		2003-04		2004-05		2005-06		2006-07	
	SC	ST	SC	ST	SC	ST	SC	ST	SC	ST
Tuition fee	Not paid to 1100 students for 10 months	Not paid to 450 students for 10 months	Not paid for 3 months	Not paid for 5 months to 450 students	Not paid for 3 months	Not paid for 6 months	Not paid for 3 months	Not paid for 7 months	--	--
Monthly stipend	Not paid to 1100 students for 7 months	--	-do-	-do-	-do-	-do-	-do-	-do-	--	--
Furniture allowance	--	--	--	--	--	--	--	--	--	Not paid to 200 students

**Appendix XXXIII**  
**Department-wise details of outstanding Inspection Reports and paragraphs as on 30 June 2007**  
**(Reference: Paragraph 4.5.5; Page 161)**

Sl. No.	Department	Inspection Reports	Paragraphs
1.	Agriculture	544	2247
2.	Co-operation	55	136
3.	Cultural Affairs	73	344
4.	Election	3	10
5.	Finance	277	1002
6.	Fisheries and Ports	94	295
7.	Food and Civil Supplies	86	179
8.	Forest and Wildlife	261	756
9.	General Administration	20	58
10.	General Education	1544	4507
11.	Harbour Engineering	13	55
12.	Health and Family Welfare	1003	3687
13.	Higher Education	519	1988
14.	Home	148	461
15.	Housing	10	121
16.	Industries	122	443
17.	Information Technology	5	18
18.	Kerala Public Service Commission	10	23
19.	Labour and Rehabilitation	102	288
20.	Law	128	220
21.	Legislature Secretariat	9	24
22.	Local Self Government	93	290
23.	Personnel and Administrative Reforms	4	27
24.	Planning and Economic Affairs	13	43
25.	Power	11	47
26.	Public Relations	23	64
27.	Public Works	211	1097
28.	Revenue	231	676
29.	Rural Development	167	540
30.	Science, Technology and Environment	30	124
31.	Scheduled Castes and Scheduled Tribes Development	131	535
32.	Social Welfare	50	111
33.	Taxes	32	122
34.	Tourism	27	120
35.	Transport	15	39
36.	Water Resources	401	1944
<b>Total</b>		<b>6465</b>	<b>22641</b>

**Appendix XXXIV**  
**Statement showing the year-wise position and nature of irregularity in**  
**outstanding Inspection Reports in the selected departments**  
**(Reference: Paragraph 4.5.5; Page 161)**

(a) **Year-wise analysis**

*(Rupees in crore)*

Period	Rural Development Department			Animal Husbandry Department		
	Number of IRs	Number of Paragraphs	Money value	Number of IRs	Number of Paragraphs	Money value
Upto 2002-03	40	77	10.90	40	53	5.85
2003-04	34	93	5.51	29	37	7.91
2004-05	70	166	11.02	22	38	6.42
2005-06	13	113	13.90	16	71	10.80
2006-07	10	91	25.06	1	1	2.20
<b>Total</b>	<b>167</b>	<b>540</b>	<b>66.39</b>	<b>108</b>	<b>200</b>	<b>33.18</b>

(b) **Nature of irregularities**

*(Rupees in crore)*

Sl. No.	Nature of irregularity	Rural Development Department		Animal Husbandry Department	
		Paragraphs	Amount	Paragraphs	Amount
1.	Lapses in implementation of scheme	156	26.78	15	5.08
2.	Excess/Under-utilisation of Budget provisions, central assistance etc.	22	22.23	9	7.16
3.	Irregularities in maintenance of TP, PD, TSB, Bank, etc., accounts.	37	6.03	4	2.80
4.	Service Book and Pay Fixation	108	0.15	41	0.13
5.	Other establishment matters	77	0.78	24	11.46
6.	Stores and stock including motor vehicle and computer	25	6.55	40	0.57
7.	Internal control mechanism	17	0.47	5	...
8.	DCB - pending adjustment	48	3.09	12	0.82
9.	Others	50	0.31	50	5.16
	<b>Total</b>	<b>540</b>	<b>66.39</b>	<b>200</b>	<b>33.18</b>

**Appendix XXXV**  
**List of Audit paras for which Action Taken Notes**  
**have not been furnished by Government**  
**(Reference: Paragraph 4.5.6; Page 162)**

**Department-wise details**

Sl. No.	Name of Department	Audit Report for the year	Para Number (s)	Total
1.	Agriculture	2004-05 2005-06	4.1.1 4.3.1	(2)
2.	Disaster Management Department	2005-06	3.1	(1)
3.	Fisheries and Ports	2003-04 2005-06	3.2, 4.3.1, 4.5.2, 4.7.1 5.1	(5)
4.	Food, Civil Supplies and Consumer Affairs Department	2004-05 2005-06	3.1 3.2	(2)
5.	Forest & Wild Life	2005-06	3.3, Chapter I (Vol.II)	(2)
6.	General Education	2003-04 2004-05 2005-06	4.1.1, 4.7.2 4.4.2, 4.6.1 3.4, 3.6, 4.4.3, 4.5.2	(8)
7.	General Administration (Tourism)	2004-05	5.1	(1)
8.	Health and Family Welfare	2000-01 2002-03 2003-04 2004-05 2005-06	7.6 3.4, 5.1 3.2, 4.4.1, 4.7.3, 4.7.4 3.4, 4.3.1 4.1.1, 4.4.2, 4.5.3	(12)
9.	Higher Education	2003-04 2004-05	4.7.6 4.3.3	(2)
10.	Home	2005-06	4.1.1, 3.5	(2)
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)
14.	Labour and Rehabilitation	2002-03	3.4	(1)
15.	Local Self Government	2003-04 2004-05 2005-06	3.5, 4.4.3, 4.4.4 4.6.3 4.5.4	(5)
16.	Power	2005-06	4.5.5	(1)
17.	Revenue	2003-04	4.7.7	(1)
18.	Scheduled Castes and Scheduled Tribes Development	2003-04 2004-05	3.1 4.4.7	(2)
19.	Social Welfare	2005-06	4.1.1	(1)
20.	Water Resources	2003-04 2004-05 2005-06	3.2 4.2.2, 4.3.6, 4.6.4, 4.6.5, 4.6.6 4.3.8, 4.3.9, 4.4.5 Chapter II (Vol.II)	(10)
<b>Total</b>				<b>63</b>

**2002-03**

- 1) Para 3.4-Welfare of Handicapped-relates to 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.

**2005-06**

- 3) Para 4.1.1-Home, Social Welfare, Health & Family Welfare Department.