

**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 summarised statement of capital outlay showing progressive expenditure to the end of 2007-08.
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 2008.
Statement No.9	Shows the revenue and expenditure under different heads for the year 2007-08 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 2007-08
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 2007-08
Statement No.15	Depicts the capital and other expenditure to the end of 2007-08 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 2008.
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 <b>minus</b> 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 2008**  
**(Reference: Paragraph 1.2; Page 3 and 1.6; Page 18)**

(Rupees in crore)

As on 31 March 2007	Liabilities	As on 31 March 2008
<b>29,969.15</b>	<b>Internal Debt</b>	<b>34,019.16</b>
	12,847.13 Market Loans bearing interest	16,480.94
	0.20 Market Loans not bearing interest	0.23
	2,870.69 Loans from Life Insurance Corporation of India	3,135.71
	321.87 Loans from General Insurance Corporation of India	323.61
	552.03 Loans from National Bank for Agriculture and Rural Development	691.15
	221.53 Loans from National Co-operative Development Corporation	251.05
	1,280.43 Loans from other institutions	1,154.45
	11,875.27 Special securities issued to National Small Savings Fund of the Central Government	11,982.02
	-- Ways and Means Advances from Reserve Bank of India excluding Overdrafts	...
	-- Overdrafts from Reserve Bank of India	...
<b>5,371.77</b>	<b>Loans and Advances from Central Government</b>	<b>5532.63</b>
	1.16 Pre – 1984-85 Loans	1.16
	40.14 Non-Plan Loans	37.77
	5,261.83 Loans for State Plan Schemes	5,426.94
	7.87 Loans for Central Plan Schemes	6.80
	60.77 Loans for Centrally Sponsored Plan Schemes	59.96
<b>100.00</b>	<b>Contingency Fund</b>	<b>20.00</b>
<b>14,534.27</b>	<b>Small Savings, Provident Funds, etc.</b>	<b>15,857.78</b>
<b>1,896.14</b>	<b>Deposits</b>	<b>2387.74</b>
<b>446.52</b>	<b>Reserve Funds</b>	<b>684.57</b>
<b>662.04</b>	<b>Suspense and Miscellaneous Balances</b>	<b>780.67</b>
<b>52,979.89</b>	<b>Total - Liabilities</b>	<b>59,282.55</b>

## Appendix II – Concl.

(Rupees in crore)

As on 31 March 2007	Assets		As on 31 March 2008
12,166.49 <sup>®</sup>	<b>Gross Capital Outlay on Fixed Assets –</b>		13,633.53
	2,440.14	Investments in share of Companies, Corporations, etc.	2,556.26*
	9,726.35 <sup>#</sup>	Other Capital Outlay	11,077.27
5,562.16 <sup>®</sup>	<b>Loans and Advances –</b>		6,410.47
	2,645.87	Loans for Power Projects	2,655.87
	2,843.61	Other Development Loans	3,698.77
	72.68	Loans to Government servants and Miscellaneous loans	55.83
56.51	<b>Reserve Fund Investments</b>		374.07
0.40	<b>Advances</b>		0.25
...	<b>Suspense and Miscellaneous Balances</b>		...
463.48	<b>Remittance Balances</b>		414.70
	<b>Adjustment on account of retirement/disinvestment</b>		7.54 <sup>¶</sup>
1039.97	<b>Cash-</b>		973.79
	63.35	Cash in Treasuries	41.63
	138.28	Deposits with Reserve Bank and other Banks	92.29
	(-) 0.26	Remittances in transit - Local	(-) 10.65
	0.54	Departmental Cash Balance	0.24
	0.23	Permanent Advances	0.23
	837.83	Cash Balance Investments	850.05
33690.88 <sup>®</sup>	<b>Deficit on Government Account –</b>		37,468.20
	2637.94	(i) Revenue Deficit of the current year	3,784.85
	(-) 1.94	(ii) Less: Miscellaneous Capital Receipts	(-) 7.54
		(iii) Add: Miscellaneous Government Account	0.01
	31054.88	Accumulated deficit up to previous year	33,690.88
52979.89	<b>Total – Assets</b>		59,282.55

<sup>®</sup> Balances as on 31 March 2007 differ from those shown in Audit Report (Civil) 2006-07 consequent on proforma adjustments carried out in the accounts by Accountant General (A&E) which were explained in foot note (k) of Statement No.2 and foot note (b) of Statement No.5 of the Finance Accounts 2007-08.

<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.

<sup>\*</sup> Figures adopted as per Statement No.2 of the Finance Accounts 2007-08. However, the figures exhibited in Statement No. 14 differs by Rs. 73.30 crore owing to exclusion of investment in development of infrastructure facilities to Kannur Airport (Rs 18.10 crore), Thiruvananthapuram Airport Development Society (Rs 36 crore) and expenditure for equity participation in Smart City Project (Rs 19.20 crore) - Vide footnote (DD) of Statement No. 14 of the Finance Accounts 2007-08.

<sup>¶</sup> Represents the adjustments entry consequent on reducing the Capital outlay due to retirement of Capital vide foot notes (m), (n), (o), (p), (q) and (s) of Statement No.2.

**Appendix III**  
**Abstract of Receipts and Disbursements for the year 2007-08**  
**(Reference: Paragraph 1.2; Page 3)**

(Rupees in crore)

Receipts				Disbursements					
2006-07			2007-08	2006-07		Non-Plan	Plan	Total	2007-08
	<b>Section – A: Revenue</b>								
<b>18186.63</b>	<b>1.Revenue Receipts</b>		<b>21106.79</b>	<b>20824.57</b>	<b>1. Revenue Expenditure</b>	<b>22614.35</b>	<b>2277.29</b>	<b>24891.64</b>	<b>24891.64</b>
11941.82	Own Tax Revenue	13668.95		<b>9723.16</b>	<b>General Services</b>	<b>11976.99</b>	<b>207.10</b>	<b>12184.09</b>	
937.57	Non-Tax Revenue	1209.55		<b>6478.25</b>	<b>Social Services</b>	<b>6451.32</b>	<b>1338.56</b>	<b>7789.88</b>	
3212.04	State's share of Union Taxes and Duties	4051.70		3917.11	Education, Sports, Art and Culture	4380.37	148.66	4529.03	
1092.42	Non-plan Grants	748.65		1107.64	Health and Family Welfare	1022.85	219.15	1242.00	
630.78	Grants for State Plan Schemes	977.67		376.60	Water Supply, Sanitation, Housing and Urban Development	148.78	353.72	502.50	
372.00	Grants for Central Plan and Centrally Sponsored Plan Schemes	450.27		13.74	Information and Broadcasting	9.12	5.88	15.00	
				339.87	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	160.61	293.03	453.64	
				130.94	Labour and Labour Welfare	152.92	18.23	171.15	
				575.16	Social Welfare and Nutrition	557.56	299.62	857.18	
				17.19	Others	19.11	0.27	19.38	
				<b>2711.88</b>	<b>Economic Services:</b>	<b>2086.77</b>	<b>731.63</b>	<b>2818.40</b>	
				1114.21	Agriculture and allied activities	809.75	276.86	1086.61	
				248.38	Rural Development	89.05	127.69	216.74	
				19.37	Special Areas Programmes	...	20.29	20.29	
				193.46	Irrigation and Flood control	267.38	19.43	286.81	
				45.12	Energy	1.98	34.26	36.24	
				228.01	Industry and Minerals	57.78	111.24	169.02	
				630.81	Transport	760.94	9.39	770.33	
				46.96	Science, Technology and Environment	18.40	16.19	34.59	
				185.56	General Economic Services	81.49	116.28	197.77	
				<b>1911.28</b>	<b>Grants-in-aid and Contributions</b>	<b>2099.27</b>		<b>2099.27</b>	
<b>2637.94</b>	<b>II. Revenue Deficit carried over to Section B</b>		<b>3784.85</b>						
<b>20824.57</b>	<b>Total - Section A</b>		<b>24891.64</b>	<b>20824.57</b>	<b>Total - Section A</b>				<b>24891.64</b>

## Appendix III – Contd.

(Rupees in crore)

Receipts				Disbursements					
2006-07			2007-08	2006-07		Non-Plan	Plan	Total	2007-08
	<b>Section B:</b>								
215.14	III. Opening Cash Balance including Permanent Advances and Cash Balance Investment		1039.97		III. Opening Overdraft from Reserve Bank of India				Nil
1.94	IV. Miscellaneous Capital Receipts		7.54	902.58	IV. Capital Expenditure	22.87	1451.71	1474.58	1474.58
				39.34	General Services:	4.64	52.52	57.16	
				116.26	Social Services:	(-) 0.10*	134.64	134.54	
				36.28	Education, Sports, Art and Culture		34.23	34.23	
				30.09	Health and Family Welfare		46.83	46.83	
				18.04	Water Supply, Sanitation, Housing and Urban Development	(-) 0.10*	13.49	13.39	
				29.41	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		37.62	37.62	
				1.74	Social Welfare and Nutrition		1.40	1.40	
				...	Labour and Labour Welfare				
				0.70	Others		1.07	1.07	
				746.98	Economic Services:	18.33	1264.55	1282.88	
				61.68	Agriculture and allied activities	14.94	86.91	101.85	
				137.76	Irrigation and Flood Control		184.87	184.87	
				65.40	Industry and Minerals		154.53	154.53	
				447.57	Transport	0.16	827.56	827.72	
				34.57	General Economic Services	3.23	10.68	13.91	

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

Appendix III – Concl.

(Rupees in crore)

Receipts			Disbursements			
2006-07			2007-08	2006-07		2007-08
66.10	<b>V. Recoveries of Loans and Advances</b>		44.85	349.39	<b>V. Loans and Advances Disbursed</b>	893.16
...	From Power Projects			1.79	For Power Projects	10.00
27.91	From Government Servants	23.37		6.21	To Government Servants	6.52
38.19	From Others	21.48		341.39	To Others	876.64
	<b>VI. Revenue Surplus brought down</b>			<b>2637.94</b>	<b>VI. Revenue Deficit brought down</b>	<b>3784.85</b>
<b>5335.53</b>	<b>VII. Public Debt Receipts</b>		<b>5643.66</b>	<b>1082.73</b>	<b>VII. Repayment of Public Debt</b>	<b>1432.79</b>
5130.52	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	5227.23		832.09	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	1177.22
...	Net transactions under Ways and Means Advances excluding overdraft			...	Net transactions under Ways and Means Advances excluding overdraft	
205.01	Loans and Advances from Central Government	416.43		250.64	Repayment of Loans and Advances to Central Government	255.57
	<b>VIII. Appropriation from the Consolidated Fund</b>	...	...	...	<b>VIII. Appropriation to Contingency Fund</b>	
2.15	IX. Amount transferred to Contingency Fund				<b>IX. Expenditure from Contingency Fund</b>	<b>80.00</b>
<b>41868.36</b>	<b>X. Public Account Receipts</b>		<b>48316.26</b>	<b>41476.61</b>	<b>X. Public Account Disbursements</b>	<b>46413.11</b>
7896.99	Small Savings, Provident Funds, etc.	9423.12		8203.65	Small Savings, Provident Funds, etc.	8099.61
119.30	Reserve Funds	442.33		164.18	Reserve Funds	521.84
3509.18	Deposits and Advances	4199.18		3081.29	Deposits and Advances	3707.43
24284.16	Suspense and Miscellaneous	26970.59		23965.00	Suspense and Miscellaneous*	26851.97
6058.73	Remittances	7281.04		6062.49	Remittances	7232.26
	<b>XI.- Closing Overdraft from Reserve Bank of India</b>		<b>NIL</b>	<b>1039.97</b>	<b>XI. Cash Balance at end</b>	<b>973.79</b>
				63.35	Cash in Treasuries	41.63
				(-) 0.26	Local Remittances	(-) 10.65
				138.28	Deposits with Reserve Bank	92.29
				0.77	Departmental cash balance including Permanent Advance	0.47
				837.83	Cash Balance Investment	850.05
<b>47489.22</b>	<b>Total – Section B</b>		<b>55052.28</b>	<b>47489.22</b>	<b>Total – Section B</b>	<b>55052.28</b>

\* Includes Rs 0.01 crore under '8680 Miscellaneous Government Account'

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

(Rupees in crore)

2006-07	Sources	2007-08	
18186.63	<b>1. Revenue receipts</b>		21106.79
66.10	<b>2. Recoveries of Loans and Advances</b>		44.85
4252.80	<b>3. Increase in Public debt other than overdraft</b>		4210.87
...	<b>4. Increase in overdraft</b>		...
1.94	<b>5. Miscellaneous Capital Receipts</b>		7.54
391.75	<b>6. Net receipts from Public account</b>		1903.15
(-) 306.66	Increase/decrease in Small Savings, Provident Funds, etc.	1323.51	
427.89	Increase/decrease in Deposits and Advances	491.75	
(-) 44.89	Increase/decrease in Reserve Funds	(-) 79.51	
319.17	Net effect of Suspense and Miscellaneous transactions	118.62	
(-) 3.76	Net effect of Remittance transactions	48.78	
<b>22901.37</b>	<b>Total</b>		<b>27273.20</b>
	<b>Application</b>		
20824.57	<b>1. Revenue expenditure</b>		24891.64
349.39	<b>2. Lending for development and other purposes</b>		893.16
902.58	<b>3. Capital expenditure</b>		1474.58
2.15	<b>4. Net effect of Contingency Fund transactions</b>		80.00
824.83	<b>4. Decrease in cash balance</b>		(-) 66.18
<b>22901.37</b>	<b>Total</b>		<b>27273.20</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 6.82 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 6.86 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 18)**

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>11815</b>	<b>13500</b>	<b>15295</b>	<b>18187</b>	<b>21107</b>
<i>(i) Tax Revenue</i>	<i>8089 (68)</i>	<i>8963 (66)</i>	<i>9779 (64)</i>	<i>11942 (66)</i>	<i>13669 (65)</i>
Taxes on Sales, Trade, etc.	5991 (74)	6701 (75)	7038 (72)	8563 (72)	9372 (69)
State Excise	656 (08)	746 (08)	841 (9)	953 (8)	1169 (9)
Taxes on Vehicles	586 (07)	610 (07)	629 (6)	708 (6)	853 (6)
Stamps and Registration fees	550 (07)	775 (09)	1101 (12)	1520 (13)	2028 (15)
Land Revenue	40 (#)	44 (#)	44 (#)	47(#)	47 (#)
Taxes on Agricultural Income	9 (#)	5 (#)	6 (#)	10 (#)	22(#)
Other Taxes	257 (04)	82 (01)	120 (1)	141(1)	178 (01)
<i>(ii) Non Tax Revenue</i>	<i>807 (07)</i>	<i>819 (06)</i>	<i>937 (6)</i>	<i>938(5)</i>	<i>1210 (6)</i>
<i>(iii) State's share in Union taxes and duties</i>	<i>2012 (17)</i>	<i>2405 (18)</i>	<i>2518 (17)</i>	<i>3212(18)</i>	<i>4052 (19)</i>
<i>(iv) Grants in aid from GOI</i>	<i>907 (08)</i>	<i>1313 (10)</i>	<i>2061 (13)</i>	<i>2095(11)</i>	<i>2176 (10)</i>
<b>2. Miscellaneous Capital Receipts</b>	--	-- <sup>(§)</sup>	--	2	8
<b>3. Total revenue and Non debt capital receipts (1+2)</b>	<b>11815</b>	<b>13500</b>	<b>15295</b>	<b>18189</b>	<b>21115</b>
<b>4. Recovery of Loans and Advances</b>	<b>73</b>	<b>95</b>	<b>52</b>	<b>66</b>	<b>45</b>
<b>5. Public Debt Receipts</b>	<b>6992</b>	<b>6596</b>	<b>5823</b>	<b>5336</b>	<b>5644</b>
Internal Debt (excluding Ways & Means Advances and Overdraft)	6023	5114	5220	5131	5227
Net transactions under Ways and Means Advances excluding Overdraft	1	--	--	...	...
Loans and advances from Government of India <sup>®</sup>	968	1482	603	205	417
<b>6. Total receipts in the Consolidated Fund (3+4+5)</b>	<b>18880</b>	<b>20191</b>	<b>21170</b>	<b>23591</b>	<b>26804</b>
<b>7. Contingency Fund Receipts</b>	--	<b>92</b>	<b>15</b>	<b>2</b>	...
<b>8. Public Account receipts</b>	<b>26147</b>	<b>33681</b>	<b>37779</b>	<b>41868</b>	<b>48316</b>
<b>9. Total receipts of State (6+7+8)</b>	<b>45027</b>	<b>53964</b>	<b>58964</b>	<b>65461</b>	<b>75120</b>
<b>Part B. Expenditure/Disbursement</b>					
<b>10. Revenue Expenditure</b>	<b>15495 (89)</b>	<b>17169 (95)</b>	<b>18424 (94)</b>	<b>20825 (94)</b>	<b>24892 (91)</b>
<i>Plan</i>	<i>2394(15)</i>	<i>3106 (18)</i>	<i>3223 (17)</i>	<i>2309 (11)</i>	<i>2277 (9)</i>
<i>Non Plan</i>	<i>13101 (85)</i>	<i>14063(82)</i>	<i>15201 (83)</i>	<i>18516 (89)</i>	<i>22615 (91)</i>
General Services (incl. Interest payment)	7398 (48)	7986 (47)	8756 (48)	9723 (47)	12184 (49)
Social Services	5025 (32)	5879 (34)	5896 (32)	6478 (31)	7790 (31)
Economic Services	2999 (19)	3307 (19)	3772 (20)	2712 (13)	2819 (11)
Grants-in-aid and Contributions	73 (01)	(-) 03	--	1912 (9)	2099 (9)
<b>11. Capital Expenditure</b>	<b>640 (04)</b>	<b>682 (04)</b>	<b>817 (4)</b>	<b>903 (4)</b>	<b>1475 (6)</b>
<i>Plan</i>	<i>607 (95)</i>	<i>657 (96)</i>	<i>817 (100)</i>	<i>886 (98)</i>	<i>1452(98)</i>
<i>Non Plan</i>	<i>33 (05)</i>	<i>25 (4)</i>	--	<i>17 (2)</i>	<i>23 (2)</i>
General Services	40 (06)	42 (6)	70 (9)	40 (4)	57 (4)
Social Services	56 (09)	90 (13)	133 (16)	116 (13)	135 (9)
Economic Services	544 (85)	550 (81)	614 (75)	747 (83)	1283 (87)
<b>12. Disbursement of Loans and Advances</b>	<b>1292 (07)</b>	<b>196 (01)</b>	<b>287 (2)</b>	<b>349 (2)</b>	<b>893 (3)</b>
<b>13. Total (10+11+12)</b>	<b>17427</b>	<b>18047</b>	<b>19528</b>	<b>22077</b>	<b>27260</b>

<sup>#</sup> Less than one per cent

<sup>§</sup> Only Rs 2,28,800

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

## Appendix V – Concl.

(Rupees in crore)

	2003-04	2004-05	2005-06	2006-07	2007-08
<b>14. Repayment of Public Debt</b>	<b>2341</b>	<b>2277</b>	<b>1822</b>	<b>1083</b>	<b>1433</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	466	529	990	832	1177
Net transactions under Ways and Means Advances excluding Overdrafts	--	49	235	...	...
Loans and Advances from Government of India <sup>@</sup>	1875	1699	597	251	256
<b>15. Appropriation to Contingency Fund</b>	<b>--</b>	<b>75</b>	<b>--</b>	<b>...</b>	<b>...</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>19768</b>	<b>20399</b>	<b>21350</b>	<b>23160</b>	<b>28693</b>
<b>17. Contingency Fund disbursements</b>	<b>17</b>	<b>15</b>	<b>2</b>	<b>...</b>	<b>80</b>
<b>18. Public Account disbursements</b>	<b>25482</b>	<b>33136</b>	<b>37302</b>	<b>41477</b>	<b>46413</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>45267</b>	<b>53550</b>	<b>58654</b>	<b>64637</b>	<b>75186</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>(-) 3680</b>	<b>(-) 3669</b>	<b>(-) 3129</b>	<b>(-) 2638</b>	<b>(-) 3785</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>(-) 5539</b>	<b>(-) 4452</b>	<b>(-) 4181</b>	<b>(-) 3822</b>	<b>(-) 6100</b>
<b>22. Primary Deficit (-) /Surplus (+) (21-23)</b>	<b>(-) 2211</b>	<b>(-) 839</b>	<b>(-) 382</b>	<b>(+) 368</b>	<b>(-) 1770</b>
<b>Part D. Other data</b>					
23. Interest Payments (included in revenue expenditure)	3328	3613	3799	4190	4330
24. Arrears of Revenue <sup>◇</sup> (Percentage of Tax & Non -Tax Revenue Receipts)	105 <sup>9</sup> (1)	1748 (18)	411 (4)	3262 (25)	10610 (71)
25. Financial Assistance to local bodies, etc.	5453	4707	5539	6237	6245
26. Ways & Means Advances/Overdrafts availed (days)	333	354	243	226	214
27. Interest on WMA/Overdraft	24	21	12	12	13
28. Gross State Domestic Product (GSDP) at current prices <sup>*</sup>	96012	107054	118998	132739	148485
29. Outstanding Fiscal Liabilities (year end)	39227	43692	47832	52161	58108
30. Outstanding guarantees including interest (year end)	14009	12316	11935	9405	8317
31. Maximum amount guaranteed (year end)	15613	14783	13752	12647	14871
32. Number of incomplete projects/works	104	98	100	136	140
33. Capital blocked in incomplete projects/works <sup>#</sup>	1194	1250	1366	1544	1628

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> New GSDP figures with 1999-2000 as base for the years 2003-04 to 2006-07 furnished by the Director of Economics and Statistics in June 2008 have been adopted. Figures for 2005-06 are Provisional Estimates and that for 2006-07 are Quick Estimates. For 2007-08, the projected figures for Revised Estimates 2007-08 in the budget in brief 2008-09 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 March 2008**

**(Reference: Paragraph 1.5.5; Page 18)**

<b>Sl.No.</b>	<b>Name of Department</b>	<b>Number of Utilisation Certificate pending</b>	<b>Amount (Rupees in lakh)</b>
1.	Higher Education	20	2407.69
2.	Scheduled Castes and Scheduled Tribes Development	2	50.58
3.	Cultural Affairs Department	33	338.61
4.	General Education	6	88.00
5.	Revenue (Disaster Management)	1	43.37
6.	Health and Family Welfare	2	305.43
	<b>Total</b>	<b>64</b>	<b>3223.68</b>

**Appendix VII**  
**List of Autonomous Institutions which had not rendered accounts for the**  
**year 2007-08**

(Reference: Paragraph 1.5.6; Page 18)

Sl. No.	Name of Institution
1.	Centre for Development Studies
2.	Institute of Management in Government
3.	Institute of Human Resources Development in Electronics
4.	National Transportation Planning and Research Centre
5.	State Institute of Languages
6.	Agency for Non Conventional Energy and Rural Technology
7.	Kerala State Science and Technology Museum
8.	Tropical Botanical Garden and Research Institute
9.	Kerala State Literacy Mission Authority
10.	Kerala Institute of Local Administration
11.	Kerala Cashew Workers Relief and Welfare Fund Board
12.	Kerala Fishermen's Welfare Fund Board
13.	Society for Medical Assistance to Poor
14.	State Council of Educational Research and Training
15.	Kerala Sahitya Academy
16.	State Institute of Children's Literature
17.	Kerala Ayurvedic Studies and Research Society, Kottakkal
18.	Kerala State Sericulture Co-operative Federation Limited
19.	Kerala State Chalachitra Academy
20.	Thenmala Eco Tourism Promotion Society
21.	Sabarimala Sanitation Society
22.	Kerala State Information Technology Mission
23.	Kerala Sangeetha Nataka Academy
24.	Sarvasiksha Abhiyan
25.	Co-operative Academy of Professional Education
26.	Kerala State Council for Science, Technology and Environment
27.	INFOPARKS - KERALA
28.	Attappadi Hill Area Development Society
29.	State Horticulture Mission, Kerala
30.	CH Mohammed Koya Memorial State Institute for the Mentally Handicapped
31.	Rajiv Gandhi Academy for Aviation Technology
32.	Kerala State Road Fund Board

<b>Sl. No.</b>	<b>Name of Institution</b>
33.	Kerala Rural Water Supply and Environmental Sanitation Project (Jalanidhi)
34.	State Poverty Eradication Mission (Kudumbashree)
35.	Kerala State Biodiversity Board
36.	Kerala Agricultural Worker's Welfare Fund Board
37.	Traders Welfare Board
38.	Malabar Devaswam Management Fund
39.	Kerala State Anganwadi Workers' and Helpers Fund
40.	Cochin University of Science and Technology
41.	Calicut University
42.	Kerala University
43.	Sree Sankara University of Sanskrit
44.	Kerala Cashew Workers Apex Industrial Co-operative Society Limited (CAPEX)
45.	Kerala State Co-operative Federation for Fisheries Development Limited (Matsyafed)

**Appendix VIII**  
**Status of submission of accounts as of September 2008 by**  
**bodies/authorities**  
**(Reference: Paragraph 1.5.7; Page 18)**

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	2007-08	2006-07	2005-06
2	Kerala Institute of Labour and Employment	20(1)	7 November 2007	2011-12	2007-08	2005-06	2005-06
3	Kerala Khadi and Village Industries Board	19(3)	5 June 2007	2007-08	2007-08	2004-05	2003-04
4	Kerala State Commission for Backward classes	19(3)	9 April 2008	2011-12	2007-08	2006-07	2006-07
5	Kerala Water Authority	19(3)	3 March 2005	2008-09	2007-08	2004-05	2004-05
6	Kerala State Human Rights Commission	19(2)	4 August 1997	1998-99 onwards	2007-08	2006-07	2006-07
7	Kerala Building and Other Construction Workers' Welfare Board	19(2)	20 November 2001	1998-99 onwards	2007-08	2005-06	2004-05
8	(i) Kerala State Legal Services Authority	19(2)	3 December 1997	1998-99 onward	2007-08	2007-08	2006-07
	(ii) Fourteen District Legal Services Authorities (DLSA)	19(2)	3 December 1997	1998-99 onwards	2007-08	2006-07 (Eight districts) 2007-08 <sup>@</sup> (Six districts)	2006-07 <sup>#</sup>

<sup>@</sup> Pathanamthitta, Kottayam, Idukki, Thrissur, Palakkad, Kozhikode.

<sup>#</sup> In all DLSAs, Audit Reports issued up to 2006-07. In respect of Palakkad, Audit Report was issued for 2007-08 also.

**Appendix IX**  
**Statement showing cases of misappropriations, defalcations, etc., reported up to March 2008 and pending finalisation as at the end of June 2008**  
**(Reference: Paragraph 1.5.8; Page 18)**

(Rupees in lakh)

Sl. No.	Name of Department	Cases reported upto March 2004		Cases reported during								Total	
				2004-05		2005-06		2006-07		2007-08			
		No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
1.	Agriculture	6	91.89	2	3.08	-	-	-	-	3	9.10	11	104.07
2.	Animal Husbandry	5	4.88	-	-	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	13	111.27	2	76.17	2	0.85	-	-	1	0.58	18	188.87
6.	Fisheries and Ports	2	3.70	-	-	-	-	-	-	-	-	2	3.70
7.	Forest and Wildlife	8	32.12	-	-	-	-	-	-	-	-	8	32.12
8.	General Education	17	9.53	2	10.28	1	0.07	1	0.24	1	1.5	22	21.62
9.	Health and Family Welfare												
	(i) Health Services	10	12.82	2	152	-	-	-	-	2	4.32	14	169.14
	(ii) Medical Education	1	2.96	1	15	-	-	-	-	-	-	2	17.96
	(iii) Indian Systems of Medicine	1	1.84	-	-	-	-	-	-	-	-	1	1.84
10.	Higher Education												
	i) Collegiate Education	8	5.99	-	-	-	-	-	-	-	-	8	5.99
	ii) Technical Education	1	7.44	-	-	-	-	-	-	-	-	1	7.44
11.	Home (Police)	2	0.42	-	-	-	-	-	-	-	-	2	0.42
12.	Industries	3	0.66	-	-	-	-	-	-	-	-	3	0.66
13.	Local Self Government (Rural)	4	5.31	-	-	2	3.82	-	-	-	-	6	9.13
14.	Public Works												
	(i) Buildings	2	6.87	-	-	-	-	-	-	-	-	2	6.87
	(ii) Roads and Bridges	1	3.31	-	-	-	-	-	-	-	-	1	3.31
15.	Revenue												
	(i) Land Revenue	2	7.86	-	-	-	-	-	-	-	-	2	7.86
	(ii) Survey and Land Records	1	5.60	-	-	-	-	-	-	-	-	1	5.60
16.	Scheduled Castes/ Scheduled Tribes Development	2	1.22	-	-	-	-	-	-	1	0.48	3	1.70
17.	Social Welfare (Child Development Project Office, Ernakulam)	-	-	-	-	1	8.89	-	-	-	-	1	8.89
18.	Taxes (Lotteries)	1	3.43	-	-	-	-	-	-	-	-	1	3.43
19.	Commercial Taxes	1	3.58	-	-	-	-	-	-	-	-	1	3.58
20.	Transport – Motor Vehicles	1	10.20	1	0.10	-	-	-	-	-	-	2	10.30
21.	Water Resources	4	10.66	2	13.39	-	-	2	0.59	14	125.83	22	150.47
<b>Total</b>		<b>99</b>	<b>355.51</b>	<b>12</b>	<b>270.02</b>	<b>7</b>	<b>13.79</b>	<b>3</b>	<b>0.83</b>	<b>22</b>	<b>141.81</b>	<b>143</b>	<b>781.96</b>

**Appendix X**  
**Department-wise details of Writes off of losses, etc.**  
**(Reference: Paragraph 1.5.9; Page 18)**

Sl. No.	Name of Department	Writes off		Waivers	
		Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
1.	Agriculture	3	1.48		0.1
2.	Finance	3	1.56	2	0.50
3.	Fisheries and Ports	5	1.87	1	0.81
4.	Food, Civil Supplies and Consumer Affairs	3	0.95	1	0.62
5.	Forest and Wildlife	32	5.32	4	1.27
6.	General Administration	2	0.17	2	0.49
7.	General Education	11	0.83	1	0.37
8.	Health and Family Welfare	1	0.13	...	...
9.	Higher Education	2	0.47	1	0.17
10.	Home	8	4.14	6	2.88
11.	Industries	45	44.03	1457	2422.24
12.	Labour and Rehabilitation	3	2.72	1	1.03
13.	Local Self Government	1	0.38	1	0.29
14.	Planning and Economic Affairs	...	...	1	0.19
15.	Revenue	72	40.64	...	...
16.	SC/ST Development	3	0.50	707	22.50
17.	Social Welfare	2	0.84		
18.	Taxes	3	1.36	1	0.49
19.	Water Resources	1	0.20	...	...
	<b>Total</b>	<b>200</b>	<b>107.59</b>	<b>2186</b>	<b>2453.95</b>

**Appendix XI**  
**Arrears in preparation of *Pro forma* 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	2007-08
General Education	1	Text Book Office, Thiruvananthapuram.	1987-88 to 2007-08
Transport	1	State Water Transport Department, Alappuzha.	2006-07 and 2007-08
Home	1	Rubber Plantation at Open Prison, Nettukaltheri	2007-08
Agriculture (Animal Husbandry)	3	Intensive Poultry Development Block, Muvattupuzha <sup>#</sup> .	1993-94 to 1996-97, 2003-04 to 2007-08
		Intensive Poultry Development Block, Pettah <sup>@</sup>	1994-95, 1995-96, 2001-02, 2002-03 and 2003-04 (up to 31.10.2003)
		Feed Compounding Unit, Chengannur	2005-06 to 2007-08 <sup>*</sup>

<sup>#</sup> Non-functional since November 1998.

<sup>@</sup> Transferred to Kerala State Poultry Development Corporation with effect from 1.11.2003.

<sup>\*</sup> Audit of accounts up to 2002-03 were done but could not be certified as accounts from 1992-93 required revision. The audit of the revised accounts received up to 1997-98 were conducted and certificates issued. Audit of accounts for 2003-04 and 2004-05 were not conducted.

**Appendix XII**  
**List of Statutory Corporations and Government Companies having**  
**accumulated loss and investment in them by Government**  
**(Reference: Paragraph 1.6.4; Page 20)**

SL.No.	Name of concern	Government investment as of 31 March 2008 <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	105.00	2007-08
2.	Kerala State Road Transport Corporation	132.44	1422.26	2004-05
3.	Kerala State Warehousing Corporation	5.00	5.06	2004-05
4.	The Kerala Fisheries Corporation Limited <sup>*</sup>	4.85	11.05	1984-85
5.	Kerala Tourism Development Corporation Limited	51.17	23.25	2006-07
6.	The Travancore – Cochin Chemicals Limited	16.91	7.85	2007-08
7.	Kerala Construction Components Limited	0.28	4.33	2006-07
8.	The Kerala Premo Pipe Factory Limited <sup>*</sup>	1.31	0.19	1985-86
9.	The Kerala Ceramics Limited	5.24	35.66	2004-05
10.	The Kerala Agro-Industries Corporation Limited	3.05	14.56	2002-03
11.	Trivandrum Spinning Mills Limited	7.73	17.28	2002-03
12.	Kerala Electrical and Allied Engineering Company Limited	54.00	76.08	2004-05
13.	Kerala Soaps and Oils Limited	3.00	37.40	1994-95
14.	Travancore Plywood Industries Limited	0.49	23.04	2001-02
15.	Trivandrum Rubber Works Limited	2.75	22.91	1999-2000
16.	Kerala State Handloom Development Corporation Limited	14.17	23.76	2004-05
17.	Handicrafts Development Corporation of Kerala Limited	2.16	7.12	2002-03
18.	The Kerala State Cashew Development Corporation Limited	200.64	488.70	2004-05
19.	Chalakydy Refractories Limited <sup>*</sup>	3.47	3.36	1989-90
20.	Kerala State Coir Corporation Limited	8.05	11.09	2005-06
21.	Kerala State Drugs and Pharmaceuticals Limited	1.80	20.79	1997-98
22.	Sitaram Textiles Limited	5.94	41.14	2006-07
23.	Kerala State Textiles Corporation Limited	20.88	46.77	2006-07
24.	The Kerala Land Development Corporation Limited	6.79	47.69	2003-04
25.	Kerala State Electronics Development Corporation Limited	98.34	207.56	2006-07
26.	The Kerala State Civil Supplies Corporation Limited	8.56	539.32	2004-05
27.	Scooters Kerala Limited	2.00	12.40	2002-03
28.	Steel Industrials Kerala Limited	36.31	53.67	2006-07
29.	Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited	39.63	0.28	2004-05

<sup>§</sup> Source – Statement No. 14 of Finance Accounts 2007-08

<sup>#</sup> Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2008.

<sup>\*</sup> Under liquidation

Appendix XII – Concl.d.

Sl.No.	Name of concern	Government investment as of 31 March 2008 <sup>§</sup>	Accumulated loss <sup>#</sup>	Period up to which accounts were finalised
		(Rupees in crore)		
30.	Kerala State Construction Corporation Limited	0.88	22.86	2006-07
31.	Kerala State Film Development Corporation Limited	19.33	20.87	2002-03
32.	Kerala State Coconut Development Corporation Limited	2.85	11.74	1994-95
33.	Kerala Small Industries Development Corporation Limited	18.43	42.59	2003-04
34.	Kerala Fishermen's Welfare Corporation Limited*	0.42	1.00	1982-83
35.	Kerala State Engineering Works Limited*	0.46	1.51	1991-92
36.	Metropolitan Engineering Company Limited	2.52	9.90	2001-02
37.	The Kerala State Handicapped Persons' Welfare Corporation Limited	2.16	0.18	1996-97
38.	Kerala Artisans' Development Corporation Limited	2.20	2.28	2001-02
39.	Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited	23.70	6.36	1994-95
40.	Transformers and Electricals Kerala Limited	11.20	49.75	2005-06
41.	The Metal Industries Limited	1.34	2.49	2005-06
42.	Meat Products of India Limited	0.98	7.45	2004-05
43.	Kerala Special Refractories Limited*	2.91	2.08	2006-07
44.	Kerala State Poultry Development Corporation Limited	1.00	3.69	2004-05
45.	Kerala State Women's Development Corporation Limited	9.99	0.31	1994-95
46.	Kerala State Horticultural Products Development Corporation Limited	6.33	2.59	1999-2000
47.	Kerala Hitech Industries Limited	20.56	15.86	2003-04
48.	Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited	0.50	1.13	2004-05
49.	Steel Complex Limited	3.00	53.71	2007-08
50.	Kerala State Wood Industries Limited*	1.35	7.26	1991-92
51.	Kerala State Maritime Development Corporation	9.20	2.97	2003-04
52.	Kerala State Bamboo Corporation Limited	6.59	7.40	2004-05
53.	Bekal Resorts Development Corporation Limited	45.90	0.75	2005-06
54.	Traco Cable Company Limited	12.82	35.54	2005-06
55.	United Electrical Industries Limited	3.88	2.26	2006-07
56.	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited	0.87	0.42	2005-06
57.	The Kerala State Industrial Products Trading Corporation Limited	0.34	1.04	2006-07
58.	The Travancore Cements Limited	0.27	2.56	2006-07
59.	Kerala Automobiles Limited	10.23	2.21	2005-06
60.	Roads and Bridges Development Corporation of Kerala Limited	9.43	6.58	2005-06
<b>Total</b>		<b>1112.59</b>	<b>3636.91</b>	

<sup>§</sup> Source – Statement No. 14 of Finance Accounts 2007-08

<sup>#</sup> Audited figures mentioned in the Report of the Comptroller and Auditor General of India (Commercial) for the year ended 31 March 2008.

\* 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 34)**

(Rupees in crore)

Major/ Minor/ Sub head	Areas in which major saving occurred	Saving
<b>REVENUE VOTED</b>		
<b>XV Public Works</b>		
3054-80-004-94	Strategic option studies – State Road Infrastructure Development – Technical Assistance Project	97.71
2059-80-001-95	Local Self Government's Engineering Division	58.27
3054-80-800-98	Renewals of communications	23.76
<b>XVII Education, Sports, Art and Culture</b>		
2202-02-109-99	Government Secondary Schools	183.96
2202-01-101-98	Government Upper Primary Schools	175.37
2202-02-110-99	Non-Government Secondary Schools - Teaching Grant	144.93
2202-02-109-86	Government Higher Secondary Schools (Plus Two Courses)	110.61
2202-01-101-99	Government Lower Primary Schools	91.76
2202-03-104-99	Salary to the staff under the direct payment system- Non Government Colleges	84.18
2202-01-102-99	Teaching Grant Non-Government Primary Schools	66.39
<b>XVIII Medical and Public Health</b>		
2210-01-110-99	Hospitals and Dispensaries - Allopathy	58.07
2210-03-800-94	Flagship programme – Standardisation of PHCs/CHCs/Other Hospitals	32.30
2210-05-001-99	Directorate of Medical Education – Direction and administration	20.06
2210-01-110-99	Hospital and Dispensaries Except General District Taluk Hospitals - Allopathy	19.90
<b>XX Water Supply and Sanitation</b>		
2215-01-190-99	Grant in aid to Kerala Water Authority	94.84
2215-01-800-96	Kerala Rural Water Supply and Environmental Sanitation Project	19.85
<b>XXII Urban Development</b>		
2217-80-191-50	General-Assistance to Municipal Corporation	250.00
2217-05-191-50	Other Urban Development Scheme - Assistance to Municipal Corporation	196.31
2217-05-192-83	Integrated Housing and Slum Development	50.35
<b>XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</b>		
2235-02-102-98	Integrated Child Development Services	35.91
2235-60-198-50	Assistance to Grama Panchayats – Block Grant for Revenue Expenditure	19.10
2235-02-102-74	Balika Samridhi Yojana	10.00
<b>XXIX Agriculture</b>		
2401-104-86	Special support scheme for farm sector	121.44
2702-01-800-94	Minor Irrigation Projects - maintenance	18.06
2702-01-800-89	Repairs of Class II – Minor Irrigation Works – NABARD Assisted Scheme	15.72
2401-108-54	Coconut Development Board Scheme for Integrated Farming in Coconut Holdings for productivity improvement	15.33
2435-01-101-85	Market intervention support price for price stabilisation	13.76
<b>CAPITAL VOTED</b>		
<b>XX Water Supply and Sanitation</b>		
6215-01-190-98	Loans to the Kerala Water Authority for implementing JBIC Assisted Water Supply Project	137.82
<b>XLI Transport</b>		
5075-60-800-96	Inland Navigation	80.37
5075-60-800-89	Improving existing main canals and feeder canals for Inland Water Transport – XII Finance Commission Award	43.91
7055-190-99	Loans to Kerala State Road Transport Corporation	10.00
<b>REVENUE CHARGED</b>		
<b>Debt Charges</b>		
2049-03-115-98	Interest on Fixed Time Deposits	306.35
2049-04-101	Interest on loans for State Plan Schemes	73.80
2049-03-115-99	Interest on State Savings Bank Deposits	59.34
2049-03-104-99	Interest on General Provident Fund	41.84
2049-01-200-99	Interest on loan from LIC of India	14.39
<b>CAPITAL CHARGED</b>		
<b>Public Debt Repayment</b>		
6003-110	Ways and Means Advances from the Reserve Bank of India	1510.09
6004-06	Ways and Means Advances from Government of India	350.00
6004-02	Loans for State Plan Schemes	19.54
6003-103	Loans from the Life Insurance Corporation of India	15.02

**Appendix XIV**  
**Significant cases of saving in Grants/Appropriation**  
**(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	185.75	40.69 (22)
2.	V Agricultural Income Tax and Sales Tax	115.85	17.52 (15)
3.	VI Land Revenue	223.10	69.90 (31)
4.	XIV Stationery and Printing and Other Administrative Services	158.14	25.18 (16)
5.	XV Public Works	1149.70	129.42 (11)
6.	XVII Education, Sports, Art and Culture	5718.25	1137.01 (20)
7.	XVIII Medical and Public Health	1278.43	186.47 (15)
8.	XX Water Supply and Sanitation	324.59	118.25 (36)
9.	XXII Urban Development	659.87	414.99 (63)
10.	XXVII Co-operation	101.73	17.39 (17)
11.	XXIX Agriculture	807.37	247.24 (31)
12.	XXXII Dairy	32.62	5.09 (16)
13.	XXXIV Forest	195.09	32.93 (17)
14.	XXXV Panchayat	39.24	5.59 (14)
15.	XXXVI Community Development	228.89	40.70 (18)
16.	XXXVII Industries	225.46	55.39 (25)
17.	XXXVIII Irrigation	219.29	27.86 (13)
18.	XXXIX Power	44.55	19.68 (44)
19.	XLI Transport	44.23	9.56 (22)
20.	XLII Tourism	114.28	23.85 (21)
<b>Capital voted</b>			
21.	XV Public Works	1106.14	281.49 (25)
22.	XVIII Medical and Public Health	67.78	21.14 (31)
23.	XX Water Supply and Sanitation	805.00	138.37 (17)
24.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	52.63	13.37 (25)
25.	XXVII Co-operation	53.04	6.48 (12)
26.	XXIX Agriculture	94.31	64.52 (68)
27.	XXX Food	61.59	11.80 (19)
28.	XXXI Animal Husbandry	15.65	13.74 (88)
29.	XXXIII Fisheries	50.36	13.11 (26)
30.	XXXIV Forest	19.50	8.49 (43)
31.	XXXVIII Irrigation	212.36	46.70 (22)
32.	XXXIX Power	66.00	56.00 (85)
33.	XL Ports	31.25	6.02 (19)
34.	XLI Transport	215.76	137.98 (64)
<b>Capital charged</b>			
35.	Public Debt Repayment	10279.80	1862.17 (18)
	<b>Total</b>	<b>24997.60</b>	<b>5306.09</b>

**Appendix XV**  
**Persistent saving**  
**(Reference: Paragraph 2.3.3; Page 35)**

(Rupees in crore)

Sl. No.	Number and Name of Grant/Appropriation	Amount of saving (Percentage)		
		2005-06	2006-07	2007-08
<b>Revenue-Voted</b>				
1.	II Heads of States, Ministers and Head quarters staff	57.83 (27)	59.54 (28)	40.69 (22)
2.	VI Land Revenue	38.24 (21)	77.75 (36)	69.90 (31)
3.	XX Water Supply and Sanitation	94.21 (30)	211.99 (48)	118.25 (36)
4.	XXII Urban Development	208.82 (41)	257.92 (77)	414.99 (63)
5.	XXIX Agriculture	158.06 (25)	194.67 (24)	247.24 (31)
6.	XL Ports	2.01 (20)	4.14 (30)	3.84 (25)
<b>Revenue-Charged</b>				
7.	XV Public Works	1.21 (64)	2.49 (80)	2.42 (68)
<b>Capital-Voted</b>				
8.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	16.90 (37)	13.21 (30)	13.37 (25)
9.	XXXI Animal Husbandry	5.07 (62)	16.81 (76)	13.74 (88)
10.	XLI Transport	26.85 (44)	83.78 (44)	137.98 (64)

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

(In Rupees)

Year	Number of Grants/Appropriations	Grant/Appropriation Numbers	Final/Revised copies of Notes not received	Initial Notes not received
1990-91	1	XXVIII Revenue (Voted)	36,58,715	
1992-93	1	XXV Capital (voted)	3,67,400	
1993-94	1	XVII Capital (charged)	64,76,968	
1995-96	5	XIV Revenue (voted)	1,31,86,314	
		XXVI Revenue (voted)	21,12,10,533	
		XLI Revenue (voted)	2,14,394	
		XLII Revenue (voted)	57,027	
		XLI Capital (voted)	10,54,781	
1996-97	2	XIV Capital (voted)	94,116	
		XXV Capital (charged)	32,791	
1997-98	2	XVIII Capital (voted)	23,51,990	
		XXV Capital (voted)	3,92,65,631	
1998-99	1	XXV Revenue (Voted)	7,87,64,570	
2000-01	1	XXV Revenue (Voted)	14,65,60,697	
2001-02	2	XI Revenue (Voted)	19,35,59,472	
		XVIII Capital (Voted)	9,72,09,059	
2002-03	4	I Revenue (Voted)-	59,86,857	
		III Revenue (Voted)	6,22,58,589	
		XVIII Capital (Voted)	18,22,48,978	
		III Revenue (Charged)	54,76,229	
2003-04	8	I Revenue (Voted)	1,21,89,740	
		III Revenue (Voted)	4,70,33,333	
		V Revenue (Voted)	2,94,25,435	4,11,22,987
		XI Revenue (Voted)		
		XVII Revenue (Voted)	1,21,86,09,617	2,64,00,000
		XLIII Revenue (Voted)		12,030
		XII Capital (Voted)		
		II Revenue (Charged)	55,71,880	
2004-05	3	XV Capital (Voted)		1,02,31,142
		XIX Revenue (Voted)	14,82,58,936	
		XXIX Capital (Charged)		24,695
2005-06	1	XIX Revenue (Voted)		21,27,48,025
2006-07	3	XIX Revenue (Voted)		5,88,05,425
		XLII Revenue (Voted)		1,27,72,873
		I Revenue (Charged)		25,755
		<b>Total</b>	<b>2,51,11,24,052</b>	<b>36,21,42,932</b>

**Appendix XVII**  
**Cases of unnecessary supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.6; Page 36)**

(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	28.39	0.97	29.36	27.41	1.95
2.	II Heads of States, Ministers and Headquarters Staff	179.45	6.30	185.75	145.06	40.69
3.	III Administration of Justice	155.21	2.64	157.85	151.16	6.69
4.	VI Land Revenue	201.23	21.86	223.09	153.19	69.90
5.	X Treasury and Accounts	78.92	3.34	82.26	78.27	3.99
6.	XII Police	886.73	16.64	903.37	818.73	84.64
7.	XIV Stationery and Printing and Other Administrative Services	153.36	4.78	158.14	132.96	25.18
8.	XVII Education, Sports, Art and Culture	5632.58	85.67	5718.25	4581.24	1137.01
9.	XVIII Medical and Public Health	1249.64	28.79	1278.43	1091.96	186.47
10.	XX Water Supply and Sanitation	308.73	15.85	324.58	206.34	118.24
11.	XXII Urban Development	602.10	57.77	659.87	244.88	414.99
12.	XXVII Co-operation	86.58	15.15	101.73	84.34	17.39
13.	XXVIII Miscellaneous Economic Services	48.15	1.28	49.43	44.46	4.97
14.	XXIX Agriculture	765.48	41.88	807.36	560.12	247.24
15.	XXXIV Forest	191.77	3.32	195.09	162.16	32.93
16.	XXXVI Community Development	225.59	3.30	228.89	188.19	40.70
17.	XXXVII Industries	194.06	31.40	225.46	170.08	55.38
18.	XXXVIII Irrigation	200.31	18.98	219.29	191.43	27.86
<b>Capital Voted</b>						
19.	XXV Social welfare	44.51	8.12	52.63	39.26	13.37
20.	XXVIII Miscellaneous Economic Services	5.12	0.21	5.33	3.53	1.80
21.	XXIX Agriculture	83.92	10.38	94.30	29.79	64.51
22.	XXXIII Fisheries	39.03	11.33	50.36	37.26	13.10
23.	XLI Transport	152.23	63.52	215.75	77.77	137.98
24.	XLII Tourism	13.35	2.00	15.35	10.39	4.96
<b>Capital Charged</b>						
25.	Public Debt Repayment	9664.87	614.93	10279.80	8417.63	1862.17
<b>Total</b>		<b>21191.31</b>	<b>1070.41</b>	<b>22261.72</b>	<b>17647.61</b>	<b>4614.11</b>

**Appendix XVIII**  
**Cases of excessive supplementary Grants/Appropriations**  
**(Reference: Paragraph 2.3.6; Page 36)**

(Rupees in crore)

Sl. No.	Number and name of grant	Original grant	Supplementary grant	Total	Expenditure	Saving
<b>Revenue Voted</b>						
1.	IV Election	12.31	7.73	20.04	18.62	1.42
2.	V Agricultural Income Tax and Sales Tax	93.96	21.88	115.84	98.32	17.52
3.	VII Stamps and Registration	64.85	20.23	85.08	81.03	4.05
4.	XI District Administration and Miscellaneous	254.98	71.69	326.67	313.90	12.77
6.	XIII Jails	36.17	8.91	45.08	41.56	3.52
7.	XV Public Works	1008.43	141.27	1149.70	1020.28	129.42
8.	XIX Family Welfare	150.00	4.97	154.97	152.40	2.57
9.	XXIV Labour and Labour Welfare	168.60	23.64	192.24	172.86	19.38
10.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	1069.12	165.34	1234.46	1130.04	104.42
11.	XXVIII Miscellaneous Economic Services	48.15	1.28	49.43	44.46	4.97
12.	XXX Food	58.10	112.61	170.71	159.48	11.23
13.	XXXII Dairy	27.25	5.37	32.62	27.53	5.09
14.	XXXV Panchayat	27.48	11.76	39.24	33.66	5.58
15.	XLI Transport	27.70	16.53	44.23	34.67	9.56
16.	XLII Tourism	89.24	25.04	114.28	90.43	23.85
<b>Revenue Charged</b>						
17.	II Heads of States, Ministers and Headquarters Staff	44.39	5.32	49.71	46.09	3.62
<b>Capital Voted</b>						
18.	XV Public Works	688.29	417.85	1106.14	824.65	281.49
19.	XVIII Medical and Public Health	21.85	45.93	67.78	46.64	21.14
20.	XXI Housing	14.05	2.66	16.71	14.10	2.61
21.	XXVII Co-operation	41.15	11.89	53.04	46.57	6.47
22.	XXX Food	33.61	27.98	61.59	49.79	11.80
23.	XXXVII Industries	26.04	266.91	292.95	269.67	23.28
24.	XXXVIII Irrigation	142.13	70.23	212.36	165.66	46.70
<b>Total</b>		<b>4147.85</b>	<b>1487.02</b>	<b>5634.87</b>	<b>4882.41</b>	<b>752.46</b>

**Appendix XIX**  
**Excessive/unnecessary reappropriation of funds**  
**(Reference: Paragraph 2.3.7; Page 36)**

(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>III Administration of Justice</b>						
1.	2014-00-105-99 (NP)	83.61	(-) 4.99	78.62	79.77	(+) 1.15
<b>V Agricultural Income Tax and Sales Tax</b>						
2.	2040-00-101-97 (NP)	78.33	(-) 5.90	72.43	74.67	(+) 2.24
<b>VI Land Revenue</b>						
3.	2029-00-102-95 (NP)	61.44	(-) 27.14	34.30	36.01	(+)1.71
<b>VIII Excise</b>						
4.	2039-00-001-98 (NP)	42.89	(-) 7.79	35.10	38.29	(+) 3.19
<b>XI District Administration and Miscellaneous</b>						
5.	2053-00-093-99 (NP)	46.46	(-)6.51	39.95	42.57	(+)2.62
6.	2053-00-104-99 (NP)	52.83	(-)4.34	48.49	49.87	(+)1.38
<b>XII Police</b>						
7.	2055-00-101-99 (NP)	26.70	(-) 6.59	20.11	29.89	(+)9.78
8.	2055-00-104-99 (NP)	141.44	(-) 59.78	81.66	82.66	(+) 1.00
<b>XIV Stationery and Printing and other Administrative Services</b>						
9.	2070-00-003-104-99	22.88	(-) 1.95	20.93	22.77	(+) 1.84
<b>XV Public Works</b>						
10.	3054-80-800-97 (NP)	62.26	(+) 8.08	70.34	67.86	(-) 2.48
11.	3054-80-800-96 (NP)	24.16	(+)3.52	27.68	26.91	(-) 0.77
12.	5054-03-337-98 (NP)	43.73	(+)4.68	48.41	45.18	(-) 3.23
13.	5054-04-800-98 (P)	244.53	(+) 51.56	296.09	280.51	(-) 15.58
14.	5054-04-800-97 (P)	31.82	(+) 2.32	34.14	31.97	(-) 2.17
15.	5054-04-800-89 (P)	122.07	(+) 1.71	123.78	102.93	(-)20.85
16.	5054-80-001-99 (P)	24.86	(+) 87.54	112.40	96.21	(-) 16.19
17.	5054-80-052-99 (P)	1.74	(+) 6.11	7.85	6.73	(-) 1.12
<b>XVII Education, Sports, Art and culture</b>						
18.	2202-01-196-50 (NP)	14.69	(-) 11.96	2.73	10.80	(+) 8.07
19.	2202-01-800-98 (NP)	3.65	(+) 11.73	15.38	12.06	(-) 3.32
20.	2202-03-103-99 (NP)	86.39	(-) 23.63	62.76	76.84	(+) 14.08
21.	2202-03-104-99 (NP)	421.41	(-) 108.79	312.61	337.23	(+) 24.61
22.	2202-80-800-54 (P)	-	(+) 1.80	1.80	0.05	(-) 1.75
23.	2202-80-800-53 (P)	-	(+) 2.01	2.01	0.89	(-) 1.12
<b>XVIII Medical and Public Health</b>						
24.	2210-03-103-99 (NP)	96.35	(-) 2.59	93.76	104.89	(+) 11.13
25.	2210-05-001-99 (NP)	42.00	(-) 21.47	20.53	21.99	(+) 1.46
<b>XX Water Supply and Sanitation</b>						
26.	2215-01-800-83 (P)	39.25	(-) 4.39	34.86	39.25	(+) 4.39
<b>XXII Urban Development</b>						
27.	2217-80-800-91 (P)	-	(+) 83.33	83.33	23.43	(-) 59.90
<b>XXIX Agriculture</b>						
28.	2401-00-001-96 (NP)	96.58	(-) 3.22	93.36	97.32	(+) 3.96
<b>XXXVI Community Development</b>						
29.	2515-00-102-61 (P)	14.00	(-) 8.22	5.78	8.25	(+) 2.47
<b>XXXVIII Irrigation</b>						
30.	2701-02-107-98 (NP)	2.25	(+) 1.86	4.11	2.54	(-) 1.57
<b>XL Ports</b>						
31.	5051-80-800-74 (P)	20.00	(-) 7.31	12.69	14.17	(+) 1.48
<b>XLII Tourism</b>						
32.	3452-80-104-98 (P)	15.00	(+) 2.00	17.00	12.78	(-) 4.22
<b>Debt Charges</b>						
33.	2049-01-101-99 (NP)	1106.04	(+) 27.60	1133.64	1106.85	(-) 26.79

NP-Non-plan, P- Plan

**Appendix XX**  
**Non-surrender of saving of Rs 5 crore and above**  
**(Reference: Paragraph 2.3.8; 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	40.69	23.09	17.60
2.	XV Public Works	129.42	48.72	80.70
3.	XVII Education, Sports, Art and Culture	1137.01	272.52	864.49
4.	XVIII Medical and Public Health	186.47	69.37	117.10
5.	XX Water Supply and Sanitation	118.25	100.83	17.42
6.	XXII Urban Development	414.99	64.11	350.88
7.	XXV Social Welfare including Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	104.42	72.14	32.28
8.	XXVI Relief on Account of Natural Calamities	25.44	8.01	17.43
9.	XXIX Agriculture	247.24	178.22	69.02
10.	XXX Food	11.23	0.99	10.24
11.	XXXI Animal Husbandry	13.43	4.40	9.03
12.	XXXIV Forest	32.93	26.81	6.12
13.	XXXVII Industries	55.39	40.92	14.47
14.	XXXVIII Irrigation	27.86	11.17	16.69
15.	XXXIX Power	19.68	...	19.68
<b>Revenue charged</b>				
16.	Debt charges	436.32	48.46	387.86
<b>Capital voted</b>				
17.	XV Public Works	281.49	175.90	105.59
18.	XXXVII Industries	23.28	7.43	15.85
19.	XXXIX Power	56.00	...	56.00
20.	XLI Transport	137.98	124.73	13.25
<b>Capital charged</b>				
21.	Public Debt Repayment	1862.17	1775.80	86.37
	<b>Total</b>	<b>5361.69</b>	<b>3053.62</b>	<b>2308.07</b>

**Appendix XXI**  
**Excess surrender of saving**  
**(Reference: Paragraph 2.3.9; Page 37)**

(Rupees in crore)

Sl. No.	Number and name of grant	Saving	Amount surrendered	Amount surrendered in excess
<b>Revenue voted</b>				
1.	III Administration of Justice	6.70	8.39	1.69
2.	VIII Excise	7.23	9.79	2.56
3.	IX Taxes on vehicles	2.98	3.98	1.00
4.	XI District Administration and Miscellaneous	12.77	13.77	1.00
5.	XII Police	84.64	85.90	1.26
6.	XXI Housing	1.10	1.25	0.15
7.	XXVII Co-operation	17.39	19.26	1.87
8.	XXVIII Miscellaneous Economic Services	4.97	5.24	0.27
9.	XXXIII Fisheries	0.98	3.07	2.09
<b>Capital voted</b>				
10.	XXXIV Forest	8.49	8.96	0.47
11.	XXXVIII Irrigation	46.70	46.87	0.17
12.	XL Ports	6.02	7.55	1.53
	<b>Total</b>	<b>199.97</b>	<b>214.03</b>	<b>14.06</b>

**Appendix XXII**  
**Cases of uneven distribution of expenditure**  
**(Reference: Paragraph 2.4.2; Page 37)**

(Rupees in crore)

Sl. No.	Head of Account	Total Expenditure	Expenditure during March 2008	Percentage
<b>XVII -Education, Sports, Art &amp; Culture</b>				
1.	2202-01-102-98 (NP) Maintenance grant	0.50	0.50	100
2.	2202-01-112-97 (P) Construction of Kitchen-cum-Store	0.76	0.76	100
3.	2202-02-800-73 (P) Information and Communication technology in Schools (100 per cent Centrally Sponsored Scheme)	16.67	16.67	100
4.	2202-03-107-87 (P) Scholarship for degree/PG students	1.71	1.71	100
5.	2202-80-004-91(P) State Council of Education, Research & Training	3.00	3.00	100
6.	2202-80-004-91(NP) State Council of Education, Research & Training	1.50	1.50	100
7.	2202-03-800-72 (P) Teaching posts in Higher Education	4.00	4.00	100
8.	2202-03-800-97 (P) Furniture, Library & Laboratory equipment	0.80	0.75	94
9.	2203-00-112-75 (P) Technical Education Quality Improvement Programme	1.89	1.75	93
10.	2204-00-104-31 (P) Play grounds & other sports facilities- assistance to LSGIs	3.00	3.00	100
11.	2204-00-800-96 (NP) Contribution to Usha school of Athletics	0.25	0.25	100
<b>XXII- Urban Development</b>				
1.	2217-05-191-86 (P) Swarnajayanthi Shahari Rozgar Yojana (75% CA)	0.99	0.99	100
2.	2217-05-800-85 (P) Preparation of heritage plans for Alappuzha and Thalassery	0.25	0.25	100

**Appendix XXIII**  
**Unnecessary provision of Supplementary Grants**  
**(Reference: Paragraph 2.4.4; Page 38)**

(Rupees in crore)

Sl No	Head of account	Original Grant	Supplementary Grant	Amount reappropriated	Net provision	Expenditure	Savings
<b>Grant No. XVII -Education, Sports, Art &amp; Culture</b>							
1	2202-01-112-98 (P) Replacement of cooking equipments (100%CSS)	-	0.80	(-) 0.80	-	Nil	-
2	2202-03-800-67(P) Educational cluster at Maharajas College, Ernakulam	-	1.00	(-) 1.00	-	Nil	-
3	2202-03-800-64(P) Prathibha Council	-	5.00	-	5.00	Nil	5.00
4	2205-00-800-55(NP) 50th anniversary of state formation	-	0.10	-	0.10	Nil	0.10
5	2205-00-800-60(P) Renovaion of Ambedkar Chundanvallom	-	0.04	-	0.04	Nil	0.04
6	2205-00-800-59(P) Sivagiri Pilgrim Camp site	-	0.50	-	0.50	Nil	0.50
	<b>Total</b>		<b>7.44</b>	<b>(-) 1.80</b>	<b>5.64</b>	<b>Nil</b>	<b>5.64</b>
<b>Grant No.XXII- Urban Development</b>							
1	2217-01-800-96(P) Energy production using Polarisation technology in Thalassery Municipality	-	1.00	(-) 1.00	-	Nil	-
2	2217-80-800-80(P) Vanchikulam Project in Thrissur Municipal Corporation	-	0.50	(-) 0.50	-	Nil	-
	<b>Total</b>	-	<b>1.50</b>	<b>(-) 1.50</b>	-	<b>Nil</b>	-

**Appendix XXIV**  
**Department-wise details of NIL payment vouchers**  
**(Reference: Paragraph 2.5; Page 38)**

*(Rupees in crore)*

Sl. No.	Name of Department	Transferred to					Total
		Treasury Savings Bank account	Treasury Public Account	Personal Deposit Account	Remittance head of Public Works Department	Other agencies/ institutions by Demand Draft	
1.	Director of Health Services	5.00	-	0.03	0.08	15.30	20.41
2.	Director of Scheduled Caste Development	-	1.30	-	6.05	11.20	18.55
3.	Director of Scheduled Tribes Development	20.55	-	-	1.70	3.39	25.64
4.	Director of Urban Affairs	99.23	-	-	-	6.47	105.70
5.	Director of Fisheries	-	-	-	-	9.66	9.66
	<b>Total</b>	<b>124.78</b>	<b>1.30</b>	<b>0.03</b>	<b>7.83</b>	<b>46.02</b>	<b>179.96</b>

**Appendix XXV**  
**Details of Public Works Deposit**  
**(Reference: Paragraph 2.6; Page 39)**

*(Rupees in crore)*

Sl. No	Name of Division	Outstanding deposit amount	Details of deposits not available	Miscellaneous Deposits	Time Expired Deposits
1.	Roads Division, Muvattupuzha	11.62	-	1.36	4.17
2.	NH Division, Muvattupuzha	2.19	0.04	0.20	--
3.	Buildings Division, Ernakulam	5.78	-	0.41	0.37
4.	Roads Division, Ernakulam	13.32	1.19	2.42	1.02
5.	Roads Division, Kottayam	6.05	1.67	2.03	1.67
6.	Roads Division, Pathanamthitta	5.52	-	1.05	--
7.	Irrigation Division, Alappuzha	1.68	0.13	0.11	0.01
8.	Roads Division, Alappuzha	10.53	3.08	3.82	0.25
9.	Roads Division, Kollam	18.51	-	3.16	--
10.	Irrigation Division, Kollam	4.72	0.01	0.15	0.08
11.	Roads Division, Thiruvananthapuram	21.17	6.03	2.09	--
12.	NH Division, Thiruvananthapuram	5.84	0.04	0.24	--
13.	Buildings Division	14.89	--	1.49	--
14.	Special Buildings Division, Thiruvananthapuram	9.68	-	1.19	0.08
	<b>Total</b>	<b>131.50</b>	<b>12.19</b>	<b>19.72</b>	<b>7.65</b>

**Appendix XXVI**  
**Arrears in reconciliation**  
**(Reference Paragraph 2.7; Page 39)**

<b>Year</b>	<b>Number of controlling officers</b>	<b>Number of monthly reconciliation certificate due</b>
2003-04	1	12
2004-05	4	27
2005-06	11	88
2006-07	45	293
2007-08	109	1,564
<b>Total</b>		<b>1,984</b>

**Appendix XXVII**  
**Rush of expenditure**  
**(Reference: Paragraph 2.8; Page 40)**

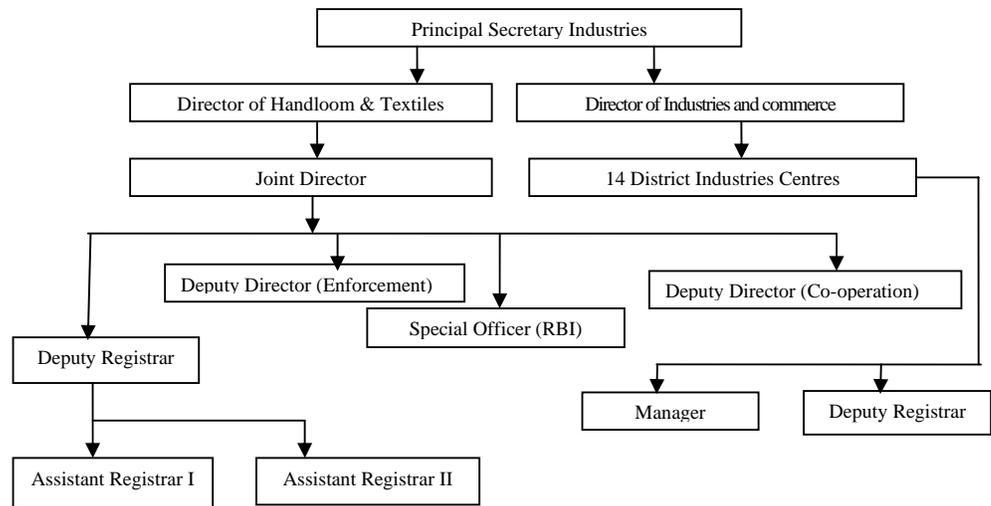
(Rupees in crore)

Sl. No	Major Head	Total Expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2008	
			Amount	Percentage of total Expenditure	Amount	Percentage of total expenditure
1.	2216-Housing	53.05	28.00	53	23.27	44
2.	2217-Urban Development	244.88	144.16	59	99.51	41
3.	2501-Special Programmes for Rural Development	23.24	15.62	67	12.55	54
4.	2505-Rural Employment	27.45	16.99	62	9.56	35
5.	2506-Land Reforms	0.71	0.71	100	0.71	100
6.	2551-Hill Areas	20.33	18.65	92	15.78	78
7.	2801-Power	24.88	24.51	99	24.51	99
8.	2810-Non-conventional Sources of Energy	11.36	9.82	86	5.66	50
9.	3055-Road Transport	1.45	1.41	97	1.30	90
10.	3075-Other Transport Services	16.26	15.02	92	14.39	89
11.	3435-Ecology and Environment	0.38	0.33	87	0.33	87
12.	4055-Capital Outlay on Police	0.10	0.08	80	0.08	80
13.	4211-Capital Outlay on Family Welfare	0.18	0.09	50	0.09	50
14.	4215-Capital Outlay on Water Supply & Sanitation	4.45	4.45	100	4.45	100
15.	4225-Capital Outlay on Welfare of SC/ST & OBCs	37.71	27.23	72	16.78	45
16.	4235-Capital Outlay on Social Security and Welfare	1.40	0.71	51	0.66	47
17.	4250-Capital Outlay on Other Social Services	1.07	0.69	64	0.69	64
18.	4401-Capital Outlay on Crop Husbandry	1.98	1.70	86	1.09	55
19.	4402-Capital Outlay on Soil & Water Conservation	10.00	10.00	100	6.25	63
20.	4404-Capital Outlay on Dairy Development	0.05	0.05	100	0.05	100
21.	4405-Capital Outlay on Fisheries	27.93	16.81	60	11.99	43
22.	4406-Capital Outlay on Forestry & Wildlife	11.01	7.35	67	4.48	41
23.	4425-Capital Outlay on Co-operation	28.61	24.63	86	23.45	82
<b>Total</b>		<b>548.48</b>	<b>369.01</b>		<b>277.63</b>	

**Appendix XXVIII**  
**Details of enrolment for mid-day meal scheme as reported by DDE and**  
**that communicated to GOI**  
**(Reference: Paragraph 3.1.8.1; Page 48)**

Name of District	2005-06			2006-07			2007-08		
	Reported by DDE	Communi-cated to GOI	Excess(+) Less (-)	Reported by DDE	Communi-cated to GOI	Excess(+) Less (-)	Reported by DDE	Communi-cated to GOI	Excess(+) Less (-)
Pathanamthitta	47,508	44,000	(-)3,508	42,872	48,680	(+)5,808	36,623	46,499	(+)9,876
Malappuram	3,37,010	3,75,000	(+)37,990	3,44,110	3,61,725	(+)17,615	3,37,679	3,50,800	(+)13,121
Kottayam	81,246	81,000	(-)246	81,349	91,305	(+)9,956	76,736	92,400	(+)15,664
Kozhikode	2,70,689	2,00,000	(-)70,689	2,01,297	2,13,448	(+)12,151	1,95,357	2,14,550	(+)19,193
Kasaragod	80,343	92,000	(+)11,657	79,582	95,721	(+)16,139	77,562	94,200	(+)16,638
<b>Total</b>	<b>8,16,796</b>	<b>7,92,000</b>	<b>(-)24,796</b>	<b>7,49,210</b>	<b>8,10,879</b>	<b>(+)61,669</b>	<b>7,23,957</b>	<b>7,98,449</b>	<b>(+)74,492</b>

**Appendix XXIX**  
**Organisational set up (Handloom)**  
**(Reference: Paragraph 3.2.2; Page 57)**



**Appendix XXX**  
**Details of funds released to agencies for design development**  
**(Reference: Paragraph 3.2.10.6; Page 63)**

*(Rupees in lakh)*

Name of agency	No of Societies entrusted with the agency	Cost per society	Total amount
Weavers Service Centre, Kannur	19	0.35	6.65
Institute of Handloom and Textile Technology, Kannur	75	0.35	26.25
National Institute of Fashion Technology	48	0.50	24.00
National Institute of Design	38	0.33	12.35
National Institute of Design	45	0.44	20.00
National Institute of Design	52	0.50	26.00
Institute of Handloom and Textile Technology, Salem	13	0.30	3.90
<b>Total</b>	<b>290</b>		<b>119.15</b>

## Appendix XXXI

**Working results of the two apex organisations  
(Reference: Paragraph 3.2.12.1; Page 67)**

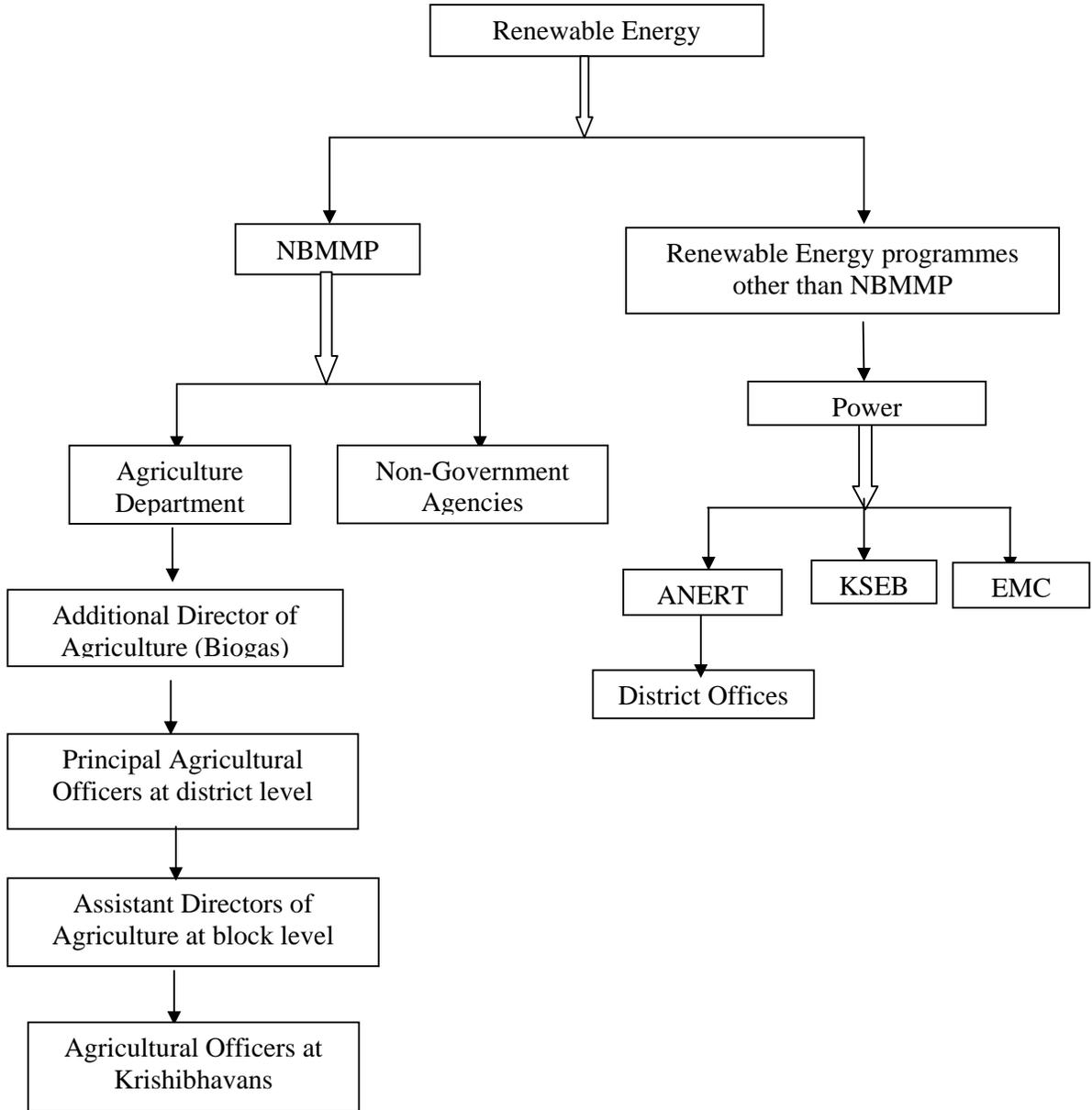
**Hantex**

Year	Paid up capital (Rs in crore)	Accumulated loss (Rs in crore)	Total production in co-operative sector (Rs in crore)	Procurement by Hantex (Rs in crore)	Per cent	Total Sales (Rs in crore)	Sale by Hantex (Rs in crore)	Per cent
2003-04	13.11	70.56	262.71	10.46	4	249.83	16.93	7
2004-05	13.47	79.35	269.55	8.78	3	266.93	16.95	6
2005-06	13.88	90.04	269.82	7.11	3	366.74	10.40	3
2006-07	14.23	102.20	270.22	6.39	2	248.23	13.89	6
2007-08	Accounts not finalised							

**Hanveev**

Year	Paid up capital (Rs in crore)	Accumulated loss (Rs in crore)	Total production in corporate/ unorganised sector (Rs in crore)	Procurement by Hanveev (Rs in crore)	Per cent	Total Sales (Rs in crore)	Sale by Hanveev (Rs in crore)	Per cent
2003-04	13.31	20.86	9.45	5.16	55	6.64	12.65	191
2004-05	13.55	23.76	10.80	7.59	70	5.67	11.72	207
2005-06	13.82	27.53	10.90	6.87	63	8.90	11.20	126
2006-07	14.10	31.32	10.94	4.93	45	25.94	12.60	49
2007-08	Accounts not finalised							

**Appendix XXXII**  
**Organisation Chart**  
**(Reference: Paragraph 3.3.2; Page 71)**



**Appendix XXXIII**  
**Delay in finalising ANERT budget**  
**(Reference: Paragraph 3.3.7.2; Page 76)**

<b>Year of budget</b>	<b>Date of approval by Governing Body</b>	<b>Due date for approval</b>	<b>Delay (months)</b>
2004-05	28.12.2004	March 2004	8
2006-07	30.8.2006	March 2006	4
2007-08	14.3.2008	March 2007	11

**Appendix XXXIV**

**Details of fake invoices admitted towards cost of bitumen in Roads and National Highway Divisions**

(Reference: Paragraph 4.1.1; Page 100)

Name of Division	Payment made to contractors on fake invoices		Fake invoices entered in the Bill Register but pending payment for want of Letter of Credit		Total number of fake invoices	Total amount (in Rupees)
	Number of invoices	Amount (in Rupees)	Number of invoices	Amount (in Rupees)		
<b>Roads Division</b>						
Thiruvananthapuram	20	29,98,632	27	54,81,143	47	84,79,775
Kollam	10	14,06,665	2	3,37,098	12	17,43,763
Alappuzha	20	37,42,579	25	52,22,820	45	89,65,399
Kottayam	...	...	1	1,88,652	1	1,88,652
Muvattupuzha	2	4,43,068	43	90,70,831	45	95,13,899
Idukki	19	34,60,394	...	...	19	34,60,394
Ernakulam	9	12,24,069	2	3,84,984	11	16,09,053
Thrissur	3	3,65,008	4	7,85,711	7	11,50,719
Palakkad	...	...	45	93,64,903 <sup>@</sup>	45	93,64,903
Manjeri	40	57,49,416	30	55,48,894	70	1,12,98,310
Kozhikode	5	4,23,218	9	18,37,212	14	22,60,430
Kalpetta	6	7,00,875	...	...	6	7,00,875
Kannur	7	8,36,003	...	....	7	8,36,003
<b>National Highways Division</b>						
Muvattupuzha	7	4,70,832	...	...	7	4,70,832
Kozhikode	6	5,57,665	...	...	6	5,57,665
Kannur	6	8,70,242	...	...	6	8,70,242
<b>Total</b>	<b>160</b>	<b>2,32,48,666</b>	<b>188</b>	<b>3,82,22,248</b>	<b>348</b>	<b>6,14,70,914</b>

<sup>@</sup> Included Rs 2,66,632 towards conveyance charges which was not admissible

**Appendix XXXV**  
**Department-wise details of outstanding Inspection Reports and paragraphs as on 30 June 2008**

(Reference: Paragraph 4.5.8; Page 130)

Sl. No.	Department	Inspection Reports	Paragraphs
1.	Agriculture	473	2325
2.	Co-operation	53	145
3.	Cultural Affairs	82	388
4.	Election	2	2
5.	Finance	128	427
6.	Fisheries and Ports	112	365
7.	Food and Civil Supplies	83	236
8.	Forest and Wildlife	285	812
9.	General Administration	32	103
10.	General Education	1688	5882
11.	Health and Family Welfare	1014	4147
12.	Higher Education	403	1767
13.	Home	274	936
14.	Industries	117	457
15.	Information Technology	9	52
16.	Kerala Public Service Commission	6	16
17.	Labour and Rehabilitation	74	256
18.	Law	3	4
19.	Legislature Secretariat	4	11
20.	Local Self Government	237	873
21.	Planning and Economic Affairs	14	56
22.	Power	13	55
23.	Public Works	198	1096
24.	Revenue	235	680
25.	Taxes	39	132
26.	Scheduled Castes and Scheduled Tribes Development	124	662
27.	Social Welfare	36	94
28.	Tourism	31	190
29.	Transport	26	53
30.	Water Resources	405	1973
31.	Science and Technology	30	171
32.	Personnel and Administrative Reforms	5	23
33.	Housing	12	138
<b>Total</b>		<b>6247</b>	<b>24,527</b>

**Appendix XXXVI**  
**Statement showing the year-wise position and nature of irregularities in**  
**outstanding Inspection Reports in the Judiciary and Co-operation**  
**departments**

(Reference: Paragraph 4.5.8; Page 130)

(a) **Year-wise analysis**

(Rupees in crore)

Period	Judiciary			Co-operation		
	Number of IRs	Number of Paragraphs	Money value	Number of IRs	Number of Paragraphs	Money value
Up to 2003-04	31	38	1.84	13	19	9.09
2004-05	16	20	3.25	4	9	2.97
2005-06	13	26	4.44	15	30	41.27
2006-07	13	38	2.87	10	39	198.12
2007-08	11	60	6.45	11	48	32.44
<b>Total</b>	<b>84</b>	<b>182</b>	<b>18.85</b>	<b>53</b>	<b>145</b>	<b>283.89</b>

(b) **Nature of irregularities**

(Rupees in crore)

Sl. No.	Nature of irregularity	Judiciary		Co-operation	
		Paragraphs	Amount	Paragraphs	Amount
1.	Lapses in implementation of scheme	...	...	19	89.01
2.	Excess/Under-utilisation of Budget provisions, central assistance etc.	6	0.13	12	23.26
3.	Irregularities in maintenance of TP, PD, TSB, Bank, etc., accounts.	3	0.01	5	6.51
4.	Maintenance of Service Book and wrong Pay Fixation	52	0.01	31	0.02
5.	Other establishment matters	36	0.06	6	0.01
6.	Stores and stock including motor vehicle and computer	2	0.01	...	...
7.	Internal control mechanism	9	...	1	0.01
8.	DCB - pending adjustment	46	18.62	32	23.43
9.	Others	28	0.01	39	141.64
	<b>Total</b>	<b>182</b>	<b>18.85</b>	<b>145</b>	<b>283.89</b>

## Appendix XXXVII

## List of Audit paras for which ATNs have not been furnished by Government

(Reference: Paragraph 4.5.9; Page 131)

## Department-wise details

Sl. No.	Name of Department	Audit Report for the year	Para Number	Total
1.	Agriculture	2004-05	4.1.1	(3)
		2005-06	4.3.1	
		2006-07	4.4.2	
2.	Cultural Affairs	2006-07	4.3.1	(1)
3.	Disaster Management Department	2005-06	3.1	(1)
4.	Environment Department	2006-07	3.3	(1)
5.	Finance	2006-07	3.5	(1)
6.	Fisheries & Ports	2003-04	3.2, 4.3.1, 4.5.2, 4.7.1	(5)
		2006-07	4.2.3	
7.	Food, Civil Supplies and Consumer Affairs	2004-05	3.1	(2)
		2005-06	3.2	
8.	Forest & Wild Life	2005-06	3.3, Chapter I (Vol.II)	(3)
		2006-07	4.5.3	
9.	General Education	2006-07	4.1.1, 4.4.1	(2)
10.	General Administration (Tourism)	2004-05	5.1	(3)
		2006-07	4.5.1, 4.5.2	
11.	Harbour Engineering	2006-07	3.6	(1)
12.	Health & Family Welfare	2002-03	5.1	(7)
		2003-04	3.2, 4.4.1, 4.7.3, 4.7.4	
		2005-06	4.1.1	
		2006-07	4.3.3	
13.	Higher Education	2003-04	4.7.6	(3)
		2004-05	4.3.3	
		2006-07	4.3.2	
14.	Home	2005-06	4.1.1, 3.5	(3)
		2006-07	3.2	
15.	Industries	2003-04	5.1	(6)
		2004-05	4.4.6, 4.6.2	
		2006-07	4.4.2, 4.5.2, 4.5.4	
16.	Information Technology	2002-03	4.6.4	(2)
		2006-07	3.5	
17.	Co-operation	2006-07	5.1	(1)
18.	Local Self Government	2003-04	4.4.3, 4.4.4	(6)
		2004-05	4.6.3	
		2005-06	4.5.4	
		2006-07	4.3.6, 4.4.3	
19.	Public Works Department	2006-07	3.6, 4.1.4, 4.2.1, 4.3.4, 4.3.5	(5)
20.	Power	2005-06	4.5.5	(1)
21.	Revenue	2003-04	4.7.7	(2)
		2006-07	4.2.2	
22.	SC & ST Development	2004-05	4.4.7	(2)
		2006-07	3.4	
23.	Social Welfare	2006-07	3.1	(1)
24.	Taxes	2006-07	4.2.2, 4.4.6	(2)
25.	Water Resources	2003-04	3.2	(16)
		2004-05	4.2.2, 4.6.5, 4.6.6	
		2005-06	4.3.8, 4.3.9, 4.4.5, Chapter II(Vol.II)	
		2006-07	3.6, 4.1.2, 4.1.3, 4.1.4, 4.3.7, 4.3.8, 4.4.4, 4.4.5	
<b>Total</b>				<b>(80)</b>

**2003-04:** Para 3.2- District Audit, Kollam- relates to Fisheries, Water Resources and Health and Family Welfare Departments.

**2005-06:** Para 4.1.1- Home, Health & Family Welfare Departments.

**2006-07:** Para 3.5 – Information Technology, Finance Departments, 3.6- PWD, Water Resource Department, Harbour Engineering Department, 4.1.4 – Water Resources Department, PWD, 4.2.2- Revenue Department, Taxes Department, 4.4.2-Industries, Agriculture Departments, 4.5.2-Tourism, Industries Departments

**Appendix XXXVIII**  
**Supplementary provision obtained in Agriculture Department**  
**(Reference: Paragraph 5.1.5.3 (a); Page 136)**

Year	Name of scheme	Purpose	Amount (Rs in crore)
2004-05	Programme for Control of Mite in Coconut	To regularise the additional authorisation of Rs 7 crore.	7.00
2005-06	National Agricultural Insurance Scheme	To recoup the Contingency Fund advance drawn.	1.75
	Promotion and Strengthening of Agricultural Mechanisation through Training, Testing and Demonstration	To satisfy New Service procedure.	0.03
	Control of Yellowing in Arecanut	To satisfy New Service procedure.	2.19
	Control of Bud rot disease under Technology Mission on Coconut	To provide funds for the scheme in the year itself.	0.03
	Demonstration of Newly Developed Equipment in Agriculture including Horticultural Equipment and their trial at farmers' level.	To recoup the advance from the Contingency Fund	0.08
	National Watershed Development Programme for Rainfed Areas	To provide funds for implementation	5.00
	One Time Additional Central Assistance for uplift of urban/rural farmers through Development of Floriculture	To satisfy New Service procedure.	5.00
	<b>Total</b>		
2007-08	Assistance to Paddy Co-operatives	To provide funds for financial support to paddy co-operatives as announced while replying to the general discussion on State budget.	0.50
	Scheme on control of Eriyophyide – mite in coconut	To effect refund of the unutilised balance of financial assistance received from Coconut Development Board.	2.00
	Establishment of Regional Nurseries	To provide additional amount required for implementing the scheme	0.50
	Value Addition and Post Harvest Management	To provide additional amount required for implementing the scheme	1.00
	CSS under Macro Management - Women in Agriculture	To provide funds for implementing the scheme	0.38
	Information Technology	To provide funds for implementing the scheme	0.12
	Human Resources Development in Horticulture	To provide funds for release of balance amount due to Kerala Agriculture University	0.01
	<b>Total</b>		

**Appendix XXXIX**  
**Details of retired persons against whom advances were pending**  
**(Reference: Paragraph 5.1.7.1 (c); Page 143)**

Sl. No.	Name of official
1.	Sreedharan Nair, DDA
2.	Leelalakshmi Amma, DDA (T)
3.	M.James, DDA (T)
4.	Rajashekharan Nair, DDA (T)
5.	S.Sreenivasan, Executive Engineer
6.	R.Jayadevan, PAO
7.	T.P.Ramachandran Nair, PAO
8.	T.V.Girija, PAO
9.	Lalitha T.David, PAO
10.	D.Gnanadas, PAO
11.	Unnikrishnan, PAO
12.	P.Ravindran, DDA
13.	Carolin Thankamma, PAO
14.	Saleema Joseph, PAO
15.	Saseendran, DDA