

**Appendix I**  
**Part A. Government Accounts**  
**(Reference: Paragraph 1.1; Page 1)**

**I. Structure:** 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 Receipts of the State Government from revenues, loans and recoveries of loans go into the Consolidated Fund of the State, constituted under Article 266(1) of the Constitution of India. All expenditure of the Government is incurred from this Fund from which no amount can be withdrawn without authorisation from the State Legislature. This part consists of two main divisions, namely, Revenue Account (Revenue Receipts and Revenue Expenditure) and Capital Account (Capital Receipts, Capital Expenditure, Public Debt and Loans, etc.).

**Part II. Contingency Fund**

The Contingency Fund created under Article 267(2) of the Constitution of India is in the nature of an imprest placed at the disposal of the Governor of the State to meet urgent unforeseen expenditure pending authorisation from the State Legislature. Approval of the State Legislature is subsequently obtained for such expenditure and for transfer of equivalent amount from the Consolidated Fund to Contingency Fund. The corpus of this Fund authorized by the Legislature during the year was Rs 25 crore.

**Part III. Public Account**

Receipts and disbursements in respect of small savings, provident funds, deposits, reserve funds, suspense, remittances, etc., which do not form part of the Consolidated Fund, are accounted for in Public Account and are not subject to vote by the State Legislature.

**II. Form of Annual Accounts**

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

**Part B. List of Indices/ratios and basis for their calculation  
(Reference: Paragraph 1.11.2; Page 15)**

Indices/ratios		Basis for calculation
<b>Sustainability</b>		
Balance from the Current Revenue	BCR	Revenue Receipts minus all Plan grants (under Major Head 1601-02,03,04 and 05) and Non-Plan revenue expenditure.
Primary Deficit Interest Ratio		Fiscal Deficit minus interest payments $\frac{\text{Interest payment} - \text{Interest receipts}}{\text{Total Revenue Receipts} - \text{Interest receipts}}$
Capital Outlay Vs Capital Receipts	Capital Outlay	Capital expenditure as per Statement No.12 of the Finance Accounts
	Capital Receipts	Internal Loans (excluding ways and means advances) + Loans and advances from Government of India + Net receipts from small savings, PF etc + Repayments received on loans advanced by the State Government – Loans advanced by the State Government.
Total Tax Receipts Vs GSDP	Total Tax Receipts	State Tax receipts plus State's share of Union Taxes
	GSDP	Exhibit IV
State Tax Receipts Vs GSDP	State Tax Receipts	Statement No.11 of Finance Accounts
<b>Flexibility</b>		
Balance from Current Revenue	BCR	As above
Capital repayments Vs Capital borrowings	Capital Repayments	Disbursements under Major heads 6003 and 6004 minus repayments on account of ways and means advances/overdraft under both the major heads.
	Capital Borrowings	Addition under Major Heads 6003 and 6004 minus addition on account of ways and means advances/overdraft under both the major heads.
State Tax Receipts Vs GSDP Debt Vs GSDP	Debt	As above Borrowings and other obligations at the end of the year (Statement No.4 of Finance Accounts).

Indices/ratios		Basis for calculation
<b>Vulnerability</b>		
Revenue Deficit		Paragraph No. 1.9.6 of the Audit Report
Fiscal Deficit		-----do-----
Primary Deficit Vs Fiscal Deficit	Primary Deficit	As above
Outstanding guarantees including letters of comfort Vs	Outstanding guarantees	Exhibit IV
Revenue receipts of the Government	Revenue Receipts	Exhibit II
Assets Vs Liabilities	Assets and Liabilities	Exhibit I

**Appendix II**  
**List of Statutory Corporations and Government Companies having**  
**accumulated loss and investment in them by Government**  
**(Reference: Paragraph 1.9.1; Page: 15)**

Sl. No.	Name of concern	Government investment as of 31 March 2001	Accumulated loss	Period up to which accounts were finalised
		(Rupees in crore)		
1.	The Kerala State Financial Corporation	112.68	10.60	1999-2000
2.	Kerala State Road Transport Corporation	99.48	747.56	1999-2000
3.	Kerala Industrial Infrastructure Development Corporation	88.24	2.64	1999-2000
4.	The Kerala Fisheries Corporation Limited*	4.85	11.05	1984-85
5.	Kerala Tourism Development Corporation Limited	38.53	8.15	1994-95
6.	The Travancore – Cochin Chemicals Limited	16.91	41.18	1999-2000
7.	Kerala Construction Components Limited	0.28	0.98	1996-97
8.	Traco Cable Company Limited	12.82	13.24	1998-99
9.	The Kerala Premo Pipe Factory Limited*	1.31	1.11 <sup>P</sup>	1992-93
10.	The Kerala Ceramics Limited	5.24	19.03	1996-97
11.	The Kerala Agro-Industries Corporation Limited	3.05	6.68	1997-98
12.	Trivandrum Spinning Mills Limited	7.73	14.39	1999-2000
13.	Kerala Electrical and Allied Engineering Company Limited	21.34	30.84	1999-2000
14.	Kerala Soaps and Oils Limited	2.59	33.01	1993-94
15.	Travancore Plywood Industries Limited	0.49	19.81	1999-2000
16.	Trivandrum Rubber Works Limited	2.75	19.41	1994-95
17.	Kerala State Handloom Development Corporation Limited	10.57	7.32	1999-2000
18.	Handicrafts Development Corporation of Kerala Limited	1.94	1.54	1994-95
19.	The Kerala State Cashew Development Corporation Limited	44.79	241.41 <sup>P</sup>	2000-01
20.	Chalakydy Refractories Limited*	3.47	3.36	1989-90
21.	Kerala State Coir Corporation Limited	8.80	5.79 <sup>P</sup>	2000-01

\* Under liquidation

<sup>P</sup> Provisional

Sl. No.	Name of concern	Government investment as of 31 March 2001	Accumulated loss	Period up to which accounts were finalised
		(Rupees in crore)		
22.	Kerala State Drugs and Pharmaceuticals Limited	1.80	26.58	1993-94
23.	Sitaram Textiles Limited	5.94	25.98 <sup>P</sup>	2000-01
24.	Kerala State Textiles Corporation Limited	17.88	17.70	1999-2000
25.	The Kerala Land Development Corporation Limited	6.71	32.21	1998-99
26.	Kerala State Electronics Development Corporation Limited	86.31	104.08	1996-97
27.	The Travancore Sugars and Chemicals Limited	0.32	3.95	1999-2000
28.	The Kerala State Civil Supplies Corporation Limited	8.56	219.68	1998-99
29.	Scooters Kerala Limited	2.20	7.93	1998-99
30.	Kerala Automobiles Limited	3.47	9.20	1999-2000
31.	Steel Industrials Kerala Limited	27.92	18.84	1999-2000
32.	Kerala State Construction Corporation Limited	0.88	7.46	1997-98
33.	Kerala State Film Development Corporation Limited	15.84	13.89	1998-99
34.	Kerala Livestock Development Board Limited	3.54	1.83 <sup>P</sup>	1999-2000
35.	The Pharmaceutical Corporation (Indian Medicines) Kerala, Limited	3.09	0.69	1998-99
36.	Kerala State Coconut Development Corporation Limited	2.85	9.72	1991-92
37.	Kerala Small Industries Development Corporation Limited	18.16	19.65	1997-98
38.	Overseas Development and Employment Promotion Consultants Limited	0.66	0.12	1999-2000
39.	Kerala Fishermen's Welfare Corporation Limited*	0.42	1.00	1982-83
40.	Kerala State Engineering Works Limited*	0.46	1.51	1991-92
41.	Metropolitan Engineering Company Limited	2.52	4.36	1995-96
42.	The Kerala State Handicapped Persons' Welfare Corporation Limited	1.94	0.64	1990-91
43.	Kerala Artisans' Development Corporation Limited	1.93	1.73	1998-99

<sup>P</sup> Provisional

\* Under liquidation

Sl. No.	Name of concern	Government investment as of 31 March 2001	Accumulated loss	Period up to which accounts were finalised
		(Rupees in crore)		
44.	Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited	7.37	0.40	1990-91
45.	Transformers and Electricals Kerala Limited	11.20	56.89	1999-2000
46.	The Metal Industries Limited	0.47	1.20	1999-2000
47.	Meat Products of India Limited	0.98	5.01	1998-99
48.	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited	0.87	0.17	1997-98
49.	Kerala Special Refractories Limited	2.91	2.06	1995-96
50.	Kerala State Poultry Development Corporation Limited	1.00	1.38	1998-99
51.	Kerala State Women's Development Corporation Limited	4.51	0.22	1993-94
52.	Kerala State Horticultural Products Development Corporation Limited	4.58	1.02	1995-96
53.	Kerala Hitech Industries Limited	13.00	42.48	1999-2000
54.	Kerala School Teachers and Non-teaching Staff Welfare Corporation Limited	0.50	0.89	1999-2000
55.	Steel Complex Limited	3.00	29.84	1998-99
56.	Kerala State Wood Industries Limited	0.25	5.65	1988-89
57.	Kerala State Maritime Development Corporation	7.64	3.01	1999-2000
58.	Kerala State Mineral Development Corporation Limited	1.26	0.26	1999-2000
59.	Kerala Feeds Ltd.	20.74	4.71	1999-2000
60.	Autokast Limited	1.00	90.05	1999-2000
	<b>Total</b>	<b>782.54</b>	<b>2013.09</b>	

**Appendix III**  
**Cases of unnecessary supplementary grants/appropriations**  
**(Reference: paragraph 2.3.3; Page 30)**

(Rupees in crore)

Sl. No.	Number and Name of grant	Original grant	Supplementary grant	Actual expenditure	Savings
<b>Revenue (Voted)</b>					
1	II. Heads of States, Ministers and Headquarters staff	101.50	2.30	82.84	20.96
2	III Administration of Justice	80.65	2.85	76.59	6.91
3	V Agricultural Income Tax and Sales Tax	57.10	5.00	51.28	10.82
4	VI Land Revenue	116.11	0.28	89.81	26.58
5	X Treasury and Accounts	57.47	11.54	50.07	18.94
6	XII Police	445.92	4.14	406.15	43.91
7	XIII Jails	21.13	2.66	19.54	4.25
8	XIV Stationery and Printing and Other Administrative Services	85.60	3.69	79.88	9.41
9	XV Public Works	389.43	8.90	336.78	61.55
10	XVII Education, Sports, Art and Culture	2822.84	4.05	2636.97	189.92
11	XVIII Medical and Public Health	614.94	8.16	582.23	40.87
12	XX Water Supply and Sanitation	208.20	5.40	163.15	50.45
13	XXII Urban Development	168.24	3.00	121.68	49.56
14	XXIII Information and Publicity	10.26	0.30	9.58	0.98
15	XXIV Labour and Labour Welfare	123.58	10.44	88.82	45.20
16	XXVI Relief on Account of Natural Calamities	129.26	6.38	44.73	90.91
17	XXVII Co-operation	50.65	50.00	44.83	55.82
18	XXVIII Miscellaneous Economic Services	34.99	5.00	34.07	5.92
19	XXX Food	173.84	3.01	79.08	97.77
20	XXXIV Forest	175.61	1.90	134.83	42.68
21	XXXV Panchayat	941.48	8.00	684.35	265.13
22	XXXVII Industries	111.14	0.50	90.29	21.35
23	XXXVIII Irrigation	97.97	1.19	84.41	14.75
<b>Capital (Voted)</b>					
24	XXII Urban Development	31.70	1.00	29.48	3.22
25	XXV Social Welfare including Welfare of SCs/STs and OBCs	26.45	7.22	20.21	13.46
26	XXIX Agriculture	31.37	2.31	19.49	14.19
27	XXX Food	18.89	2.08	16.68	4.29
28	XXXVII Industries	196.20	20.78	137.10	79.88
29	XXXVIII Irrigation	192.07	2.59	138.53	56.13
	<b>Total</b>	<b>7514.59</b>	<b>184.67</b>	<b>6353.45</b>	<b>1345.81</b>

**Appendix IV**  
**Cases of excessive supplementary grants/appropriations**  
**(Reference: paragraph 2.3.4; Page 30)**

(Rupees in crore)

Sl. No	Number and name of Grant	Original grant	Supplement-ary grant	Actual expenditure	Savings
	<b>Revenue (Voted)</b>				
1	IV Elections	21.03	15.61	33.67	2.97
2	VII Stamps and Registration	36.20	1.53	36.21	1.52
3	XI District Administration and Miscellaneous	101.04	29.21	123.27	6.98
4	XXIX Agriculture	389.48	47.95	411.31	26.12
5	XXXVI Community Development	113.81	20.07	117.04	16.84
6	XLI Transport	16.18	12.25	26.87	1.56
	<b>Revenue (Charged)</b>				
7	II Heads of States, Ministers and Headquarters Staff	20.72	2.21	21.07	1.86
	<b>Capital (Voted)</b>				
8	XII Police	--	5.94	0.38	5.56
9	XIV Stationery and Printing and Other Administrative Services	0.32	0.50	0.64	0.18
10	XV Public Works	144.42	60.58	187.81	17.19
11	XVIII Medical and Public Health	24.05	15.56	29.17	10.44
12	XXIV Labour and Labour Welfare	0.07	0.62	0.35	0.34
13	XXXIV Forest	7.35	4.27	9.28	2.34
14	XLII Tourism	11.51	4.01	12.22	3.30
	<b>Capital (Charged)</b>				
15	Public Debt Repayment	3726.38	2152.10	5367.64	510.84
	<b>Total</b>	<b>4612.56</b>	<b>2372.41</b>	<b>6376.93</b>	<b>608.04</b>

**Appendix V**  
**Excess over grants/charged appropriations requiring regularisation**  
**(Reference: Paragraph 2.3.5; Page 30)**

Sl. No.	Number and name of grant	Total grant or appropriation	Actual expenditure	Amount of excess
	<b>Revenue Section (Voted)</b>			
1	XVI. Pensions and Miscellaneous	1742,63,62,000	2038,15,88,261	295,52,26,261
2	XIX. Family Welfare	55,08,00,000	92,18,96,321	37,10,96,321
3	XXV. Social Welfare including Welfare of SCs/STs and OBCs	430,34,56,000	445,00,16,697	1465,60,697
	<b>Revenue Section (Charged)</b>			
4	I. State Legislature	20,74,000	21,16,993	42,993
5	III. Administration of Justice	14,58,35,000	16,73,76,601	2,15,41,601
6	Debt Charges	1993,85,85,000	2257,75,33,091	263,89,48,091
	<b>Capital Section (Voted)</b>			
7	XXXIX. Power	2500,00,000	2501,00,000	1,00,000
	<b>Total</b>	<b>4261,71,12,000</b>	<b>4875,06,27,964</b>	<b>6,13,35,15,964</b>

**Appendix VI**  
**Cases of insufficient supplementary grants**  
**(Reference: Paragraph 2.3.6; Page 30)**

*(Rupees in crore)*

Sl. No.	Number and Name of grant	Original grant	Supplementary grant	Actual expenditure	Excess
<b>Revenue (Voted)</b>					
1	XVI. Pensions and Miscellaneous	1737.67	4.97	2038.16	295.52
2	XXV. Social Welfare including Welfare of SCs/ STs and OBCs	417.73	12.61	445.00	14.66
<b>Revenue (Charged)</b>					
3	III. Administration of Justice	13.66	0.92	16.73	2.15
4	Debt Charges	1926.41	67.44	2257.75	263.90
	<b>Total</b>	<b>4095.47</b>	<b>85.94</b>	<b>4757.64</b>	<b>576.23</b>

**Appendix VII**  
**Significant cases of savings in grants/appropriations**  
**(Reference: Paragraph 2.3.7; Page 30)**

(Rupees in crore)

Sl. No.	Description of the Grant/appropriation	Total Grant/Appropriation	Amount of saving and percentage of saving
<b>Revenue (Voted)</b>			
1.	II Heads of States, Ministers and Headquarters Staff	103.80	20.96 (20)
2.	V. Agricultural Income Tax and Sales Tax	62.10	10.82 (17)
3.	VI. Land Revenue	116.39	26.58 (23)
4.	VIII. Excise	39.75	5.95 (15)
5.	X. Treasury and Accounts	69.01	18.94 (27)
6.	XIII. Jails	23.79	4.25 (18)
7.	XIV. Stationery & Printing and Other Administrative Services	89.29	9.41 (11)
8.	XV. Public Works	398.33	61.55 (15)
9.	XX. Water Supply and Sanitation	213.60	50.45 (24)
10.	XXI. Housing	49.75	12.79 (26)
11.	XXII. Urban Development	171.24	49.56 (29)
12.	XXIV. Labour and Labour Welfare	134.02	45.20 (34)
13.	XXVI. Relief on Account of Natural Calamities	135.64	90.91 (67)
14.	XXVII Co-operation	100.65	55.82 (55)
15.	XXVIII Miscellaneous Economic Services	39.99	5.92 (15)
16.	XXX Food	176.85	97.77 (55)
17.	XXXII Dairy	20.08	4.74 (24)
18.	XXXIII. Fisheries	58.19	11.21 (19)
19.	XXXIV. Forest	177.51	42.68 (24)
20.	XXXV. Panchayat	949.48	265.13 (28)
21.	XXXVI Community Development	133.88	16.84 (13)
22.	XXXVII. Industries	111.64	21.35 (19)
23.	XXXVIII. Irrigation	99.16	14.75 (15)
24.	XL. Ports	8.68	1.88 (22)
25.	XLII. Tourism	44.61	8.57 (19)

Sl. No.	Description of the Grant/appropriation	Total Grant/Appropriation	Amount of saving and percentage of saving
	<b>Revenue (Charged)</b>		
26.	XVI Pensions and Miscellaneous	11.53	8.43 (73)
	<b>Capital (Voted)</b>		
27.	XVII Education, Sports, Art & Culture	22.24	6.96 (31)
28.	XVIII Medical and Public Health	39.61	10.44 (26)
29.	XIX. Family Welfare	2.10	1.61 (77)
30.	XX. Water Supply and Sanitation	80.00	65.00 (81)
31.	XXI. Housing	12.41	2.29 (18)
32.	XXV Social Welfare including Welfare of SCs/STs and OBCs	33.68	13.46 (40)
33.	XXVII Co-operation	50.98	8.95 (18)
34.	XXIX. Agriculture	33.69	14.19 (42)
35.	XXX. Food	20.96	4.29 (20)
36.	XXXIII. Fisheries	40.77	14.71 (36)
37.	XXXIV Forest	11.63	2.34 (20)
38.	XXXV Panchayat	1.00	1.00 (100)
39.	XXXVII Industries	216.98	79.88 (37)
40.	XXXVIII. Irrigation	194.66	56.13 (29)
41.	XL Ports	7.30	4.54 (62)
42.	XLI Transport	47.70	17.90 (38)
43.	XLII. Tourism	15.52	3.30 (21)
	<b>Capital (Charged)</b>		
44.	XXXVIII Irrigation	1.77	1.23 (69)

**Appendix VIII**  
**Persistent savings**  
**(Reference: Paragraph 2.3.8(a); Page 30)**

(Rupees in crore)

Sl. No	Number and Name of grant/appropriation	Amount of savings ( Percentage)		
		1998-99	1999-2000	2000-01
<b>Revenue (Voted)</b>				
1.	II Heads of States, Ministers and Headquarters staff	5.99 (10)	10.62 (12)	20.96 (20)
2.	VI Land Revenue	30.30 (27)	44.49 (31)	26.58 (23)
3.	VIII Excise	3.61 (12)	9.27 (21)	5.95 (15)
4.	XXIV Labour and Labour Welfare	46.91 (44)	39.87 (31)	45.20 (34)
5.	XXXVII Co-operation	6.45 (16)	11.62 (21)	55.82 (55)
6.	XXVIII Miscellaneous Economic Services	4.40 (13)	8.80 (21)	5.92 (15)
7.	XXXIV Forest	18.40 (15)	34.14 (21)	42.68 (24)
8.	XXXVI Community Development	21.33 (15)	46.30 (33)	16.84 (13)
9.	XXXVIII Irrigation	12.21 (13)	17.85 (19)	14.75 (15)
10.	XL Ports	0.81 (14)	1.52 (18)	1.88 (22)
<b>Revenue (charged)</b>				
11.	XVI Pensions and Miscellaneous	7.10 (64)	8.86 (78)	8.43 (73)
12.	XVII Education, Sports, Art and Culture	0.13 (93)	0.14 (52)	0.14 (100)
13.	XXXVIII Irrigation	0.16 (99)	0.13 (100)	0.12 (92)
<b>Capital (Voted)</b>				
14.	XXV Social Welfare including Welfare of SCc/ STs and OBCs	2.21 (10)	7.11 (27)	13.46 (40)
15.	XXXVII Co-operation	7.50 (17)	13.33 (19)	8.95 (18)
16.	XXIX Agriculture	25.61 (31)	12.16 (35)	14.19 (42)
17.	XXXIII Fisheries	14.39 (41)	24.03 (54)	14.71 (36)
18.	XXXVII Industries	58.62 (25)	32.61 (16)	79.88 (37)
19.	XL Ports	4.11 (41)	1.24 (24)	4.54 (62)
<b>Capital (Charged)</b>				
20.	XV Public Works	0.28 (52)	0.23 (43)	0.40 (70)
21.	XXXVIII Irrigation	0.52 (27)	0.96 (54)	1.23 (69)

**Appendix IX**  
**Excessive/unnecessary re-appropriation of funds**  
**(Reference: Paragraph 2.3.9; Page 31)**

Sl. No.	Number, Name of Grant and head of account	Original Plus supplementary provision	Re-appropriation	Final Grant	Actual expenditure	Excess (+) Savings(-)
(Rupees in crore)						
<b>V Agricultural Income Tax and Sales Tax</b>						
1	2040-101-97	43.57	0.65	44.22	42.74	- 1.48
<b>XII Police</b>						
2	2055-001-99	10.09	0.29	10.38	7.99	- 2.39
3	2055-109-99	279.26	9.05	288.31	288.05	- 0.26
4	2055-109-98	7.54	0.93	8.47	7.99	- 0.48
<b>XIV Stationery and Printing and Other Administrative Services</b>						
5	2070-104-99	12.63	- 1.22	11.41	12.41	+1.00
<b>XV Public Works</b>						
6	3054-80-800-99	43.91	2.96	46.87	41.48	- 5.39
7	3054-80-800-98	66.32	0.75	67.07	63.39	- 3.68
8	3054-80-800-97	29.63	3.50	33.13	32.60	- 0.53
9	3054-80-800-96	10.25	2.25	12.50	11.51	- 0.99
10	4059-01-051-90	0.16	0.45	0.61	0.07	- 0.54
11	4059-01-051-78	Token	1.34	1.34	0.53	- 0.81
12	4059-60-051.88	0.79	0.30	1.09	0.69	-0.40
13	4059-60-051-85	1.29	0.45	1.74	1.05	-0.69
14	5054-04-800-98	17.05	6.50	23.55	23.34	-0.21
15	5054-04-800-95	6.77	1.35	8.12	7.79	-0.33
16	5054-04-800-91	-	2.15	2.15	1.92	-0.23
17	5054-80-800-96	3.61	2.25	5.86	4.58	-1.28
<b>XVI Pensions and Miscellaneous</b>						
18	2071-01-101-99	850.00	- 156.67	693.33	895.87	+ 202.54
19	2071-01-109-99	259.60	- 54.73	204.87	241.82	+ 36.95
20	2071-01-111-99	1.81	- 0.56	1.25	1.88	+ 0.63
21	2071-01-800-99	15.18	- 5.33	9.85	12.88	+ 3.03
<b>XVII Education, Sports, Art and Culture</b>						
22	2202-01-102-98	1.35	- 0.28	1.07	1.83	+ 0.76
23	2202-01-103-47	3.64	- 0.61	3.03	3.40	+ 0.37
24	2203-105-98	4.25	- 0.66	3.59	3.81	+ 0.22
25	2203-112-99	6.86	- 2.22	4.64	6.29	+ 1.65
26	2205-105-98	1.20	- 1.14	0.06	0.30	+ 0.24
27	4202-02-103-99	0.75	1.27	2.02	0.33	- 1.69
28	4202-02-105-99	4.56	1.39	5.95	4.21	- 1.74
29	4202-02-800-95	1.60	0.75	2.35	1.98	0.37
<b>XVIII Medical and Public Health</b>						
30	2210-01-110-99	129.67	- 0.96	128.71	129.38	+ 0.68
31	2210-01-191-48	--	0.60	0.60	0.32	- 0.28
32	2210-05-105-97	12.57	- 0.31	12.26	12.86	+ 0.60
33	2210-05-800-85	0.15	0.52	0.67	0.34	- 0.33

Sl. No.	Number, Name of Grant and head of account	Original Plus supplementary provision	Re-appropriation	Final Grant	Actual expenditure	Excess (+) Savings(-)
34	4210-04-190-99	--	0.38	0.38	0.17	- 0.21
<b>XXII Urban Development</b>						
35	2217-80-191-45	134.23	- 32.22	102.01	105.21	+ 3.20
<b>XXIII -Information and Publicity</b>						
36	2220-01-001-99	1.64	- 0.64	1.00	1.29	+ 0.29
37	2220-01-001-98	1.70	- 0.70	1.00	1.47	+ 0.47
<b>XXV Social Welfare including Welfare of SCs/STs and OBCs</b>						
38	2225-01-191-50	0.46	2.28	2.74	2.50	- 0.24
39	2225-01-191-49	3.14	6.15	9.29	8.76	- 0.53
40	2235-02-191-47	2.06	0.39	2.45	2.14	- 0.31
<b>XXVIII Miscellaneous Economic Services</b>						
41	3454-02-111-98	7.48	- 0.90	6.58	7.43	+ 0.85
42	3475-201-99	9.08	- 2.73	6.35	7.22	+ 0.87
<b>XXIX Agriculture</b>						
43	2401-001-96	50.55	- 0.45	50.10	50.70	+ 0.60
44	2401-104-98	3.19	1.29	4.48	4.01	- 0.47
45	2401-119-99	11.63	- 8.41	3.22	16.99	+ 13.77
46	2401-119-98	8.36	1.45	9.81	9.57	- 0.24
47	2402-102-91	2.00	- 0.85	1.15	1.57	+ 0.42
48	2551-01-102-95	0.91	0.22	1.13	0.78	- 0.35
49	2551-01-103-96	2.55	0.35	2.90	2.45	- 0.45
50	2702-01-001-99	12.35	7.70	20.05	19.82	- 0.23
51	2702-01-800-97	1.00	2.00	3.00	2.73	- 0.27
52	2702-01-800-95	--	2.53	2.53	2.19	- 0.34
53	2705-101-92	3.55	- 1.00	2.55	3.30	+ 0.75
54	2705-101-91	1.26	0.27	1.52	1.20	- 0.33
55	2705-101-89	2.31	0.56	2.87	2.30	- 0.57
56	2705-101-88	3.41	- 3.01	0.40	2.10	+ 1.70
57	2705-101-80	--	0.95	0.95	--	- 0.95
<b>XXXI Animal Husbandry</b>						
58	2403-001-98	3.17	0.33	3.50	2.98	- 0.52
59	2403-101-98	21.74	-0.42	21.32	24.79	+ 3.47
60	2403-101-97	13.16	- 1.71	11.45	12.36	+ 0.91
61	2403-102-99	17.05	- 2.97	14.08	15.86	+ 1.78
62	2403-102-97	2.87	- 1.93	0.94	2.18	+ 1.24
63	2403-103-99	3.71	- 0.79	2.92	3.13	+ 0.21
64	2403-190-92	3.50	- 1.14	2.36	2.62	+ 0.26
65	2403-191-50	6.20	- 2.47	3.73	4.14	+ 0.41
66	2403-191-48	3.79	0.98	4.77	4.26	- 0.51
<b>XXXIV Forest</b>						
67	2406-01-001-96	3.43	- 0.78	2.65	2.86	+ 0.21
<b>XXXV Panchayat</b>						
68	2515-191-44	--	12.97	12.97	11.44	- 1.53
<b>XXXVI Community Development</b>						
69	2515-102-65	15.00	- 10.00	5.00	9.10	+ 4.10

Sl. No.	Number, Name of Grant and head of account	Original Plus supplementary provision	Re-appropriation	Final Grant	Actual expenditure	Excess (+) Savings(-)
		(Rupees in crore)				
<b>XXXVII Industries</b>						
70	6858-60-190-86	Token	7.56	7.56	2.00	- 5.56
<b>XLII Tourism</b>						
71	3452-01-103-99	1.93	0.46	2.39	2.10	- 0.29
<b>XLV Miscellaneous Loans and Advance</b>						
72	7610-800-95	2.75	0.34	3.09	2.07	- 1.02
73	7610-800-91	--	0.31	0.31	0.03	- 0.28
74	7610-800-90	2.00	- 1.12	0.88	1.53	+ 0.65

**Appendix X**  
**Expenditure without provision**  
**(Reference: Paragraph 2.3.10; Page 31)**

Sl. No.	Number and name of grant	Sub-head	Expenditure (Rupees in crore)
1	XII Police	2055-800-99	0.13
2	XVII Education, Sports, Art & Culture	2202-04-001-99	0.55
3	XVII Education, Sports, Art & Culture	2204-103-93	0.15
4	XVIII Medical and Public Health	2210-05-101-98	0.11
5	XVIII Medical and Public Health	2210-06-101-59	0.50
6	XVIII Medical and Public Health	2210-06-101-55	0.21
7	XIX Family Welfare	2211-200-92	2.52
8	XXII Urban Development	6217-03-191-73	0.26
9	XXIV Labour and Labour Welfare	2230-01-103-97	0.10
10	XXIX Agriculture	2551-01-101-33	0.12
11	XXIX Agriculture	2551-01-102-93	0.64
12	XXIX Agriculture	4402-203-99	0.12
13	XXXVI Community Development	2501-06-003-97	0.16
14	XXXVII Industries	2852-80-800-96	0.10
15	XXXVIII Irrigation	4701-02-205-99	0.66
	<b>Total</b>		<b>6.33</b>

**Appendix XI**  
**Non-surrender of savings of Rs 1 crore and above**  
**(Reference: Paragraph 2.3.11 (a); Page 32)**

(Rupees in crore)

Sl. No.	Number and name of grant	Savings	Amount surrendered	Amount not surrendered
	<b>Revenue (Voted)</b>			
1	III – Administration of Justice	6.91	0.00	6.91
2	V – Agricultural Income Tax and Sales Tax	10.82	8.53	2.29
3	VI – Land Revenue	26.58	0.99	25.59
4	VII – Stamps and Registration	1.52	0.23	1.29
5	VIII – Excise	5.95	0.26	5.69
6	XI – District Administration and Miscellaneous	6.98	1.94	5.04
7	XII – Police	43.91	37.93	5.98
8	XIV – Stationery and Printing and Other Administrative Services	9.41	7.29	2.12
9	XV- Public Works	61.55	13.76	47.79
10	XVII- Education, Sports, Art & Culture	189.92	26.96	162.96
11	XVIII- Medical and Public Health	40.87	14.52	26.35
12	XX- Water Supply and Sanitation	50.45	43.31	7.14
13	XXI- Housing	12.79	8.90	3.89
14	XXII- Urban Development	49.56	39.41	10.15
15	XXIV- Labour and Labour Welfare	45.20	43.70	1.50
16	XXVI- Relief on account of Natural Calamities	90.91	44.88	46.03
17	XXVII- Co-operation	55.82	52.07	3.75
18	XXXIII- Fisheries	11.21	8.46	2.75
19	XXXIV- Forest	42.68	26.93	15.75
20	XXXV- Panchayat	265.13	29.15	235.98
21	XXXVII- Industries	21.35	16.65	4.70
22	XXXVIII- Irrigation	14.75	1.47	13.28
23	XLIII- Compensation and Assignments	3.51	0.00	3.51
	<b>Capital (Voted)</b>			
24	XII- Police	5.55	0.00	5.55
25	XV- Public Works	17.19	6.72	10.47
26	XVII- Education, Sports, Art and Culture	6.96	0.78	6.18
27	XVIII- Medical and Public Health	10.44	1.47	8.97
28	XIX- Agriculture	1.61	0.00	1.61
29	XXI- Housing	2.29	0.89	1.40
30	XXII- Urban Development	3.22	0.35	2.87
31	XXV- Social Welfare including Welfare of SCs/ STs and OBCs	13.46	2.15	11.31
32	XXIX- Agriculture	14.19	2.39	11.80
33	XXX- Food	4.29	2.78	1.51
34	XXXIV- Forest	2.34	0.79	1.55
35	XXXVII- Industries	79.88	69.63	10.25
36	XXXVIII- Irrigation	56.13	7.53	48.60
37	XLI- Transport	17.90	10.14	7.76
38	XLV- Miscellaneous Loans and Advances	3.25	1.08	2.17
	<b>Capital (Charged)</b>			
39	XXXVIII- Irrigation	1.23	0.10	1.13
40	Public Debt Repayment	510.84	0.00	510.84
	<b>Total</b>	<b>1818.55</b>	<b>534.14</b>	<b>1284.41</b>

**Appendix XII**  
**Excess surrender of savings**  
**(Reference: Paragraph 2.3.12; Page 32)**

*(Rupees in crore)*

Sl. No.	Number and name of grant	Savings	Amount surrendered	Amount surrendered in excess
	<b>Revenue (Voted)</b>			
1	I. State Legislature	0.01	0.48	0.47
2	IV. Election	2.97	3.30	0.33
3	XIII. Jails	4.25	4.33	0.08
4	XVI. Pensions and Miscellaneous	*	44.43	44.43
5	XXIII. Information and Publicity	0.98	1.74	0.76
6	XXV. Social Welfare including Welfare of Scheduled Castes/ Scheduled Tribes and Other Backward Classes	*	7.00	7.00
7	XXVIII. Miscellaneous Economic Services	5.92	6.37	0.45
8	XXIX. Agriculture	26.12	27.26	1.14
9	XXXI. Animal Husbandry	5.18	12.13	6.95
10	XXXVI. Community Development	16.84	21.03	4.19
	<b>Revenue (Charged)</b>			
11	Debt Charges	*	1.21	1.21
12	XVI. Pensions and Miscellaneous	8.43	8.60	0.17
	<b>Total</b>	<b>70.70</b>	<b>137.88</b>	<b>67.18</b>

\* Grants/appropriations showed overall excess.

**Appendix XIII**  
**Arrears in reconciliation**  
**(Reference: Paragraph 2.3.17; Page 33)**

<b>Year</b>	<b>No. of Controlling Officers</b>	<b>No. of monthly reconciliation certificates due</b>
<b>1994-95</b>	1	12
<b>1995-96</b>	3	48
<b>1996-97</b>	5	60
<b>1997-98</b>	20	239
<b>1998-99</b>	21	233
<b>1999-2000</b>	76	721
<b>2000-01</b>	130	1282
<b>Total</b>	<b>256</b>	<b>2595</b>

**Appendix XIV**  
**Flow of expenditure**  
**(Reference: Paragraph 2.3.18; Page 33)**

Sl. No.	Major Head	Total expenditure during the year	Expenditure during last quarter of the year		Expenditure during March 2001	
			Amount	Percentage of total expenditure	Amount	Percentage of total expenditure
			(Rupees in crore)		(Rupees in crore)	
1	2216- Housing	36.95	29.53	80	27.07	73
2	2217- Urban Development	121.59	61.49	51	49.10	40
3	2225- Welfare of SCs, STs and OBCs	191.60	116.81	61	100.97	53
4	2405- Fisheries	46.94	25.10	53	20.11	43
5	2505- Rural Employment	20.11	12.83	64	11.31	56
6	2506- Land Reforms	2.37	2.14	90	2.08	88
7	2551- Hill Areas	11.33	9.59	85	6.73	59
8	2705- Command Area Development	20.14	15.02	75	15.01	75
9	2810- Non-conventional sources of energy	1.62	1.10	68	1.08	67
10	3435- Ecology & Environment	0.13	0.10	75	0.09	73
11	4058- Capital Outlay on Stationery & Printing	0.64	0.64	100	0.52	82
12	4059- Capital Outlay on Public Works	38.41	29.77	78	17.33	45
13	4402- Capital Outlay on Education, Sports, Art & Culture	15.29	12.05	79	6.30	41
14	4225- Capital Outlay on Welfare of SCs, STs & OBCs	18.93	15.10	80	13.40	71
15	4235- Capital Outlay on Social Security & Welfare	1.10	1.06	97	1.02	93
16	4401- Capital Outlay on Crop Husbandry	1.87	1.59	85	1.53	82
17	4402 - Capital Outlay on Soil and Water Conservation	1.14	1.04	91	1.02	90
18	4403- Capital Outlay on Animal Husbandry	0.57	0.47	82	0.27	47
19	4702- Capital Outlay on Minor Irrigation	16.42	11.60	71	8.17	50
20	4851- Capital Outlay on Village and Small Industries	20.52	13.83	63	13.41	65
	<b>Total</b>	<b>567.67</b>	<b>360.86</b>		<b>296.52</b>	

**Appendix XV**  
**Non-utilisation of funds kept under TP Account**  
**(Reference: Paragraph 3.6.3; Page 81)**

Sl. No.	Designation of Officer holding the account	Scheme for which the amount was drawn	Year of drawal	Amount (Rupees in lakh)
1.	Director of Agriculture	(i) Price Support Fund	1996-97	216.07
		(ii) Providing financial assistance to various Societies	1995-96 and 1996-97	82.50
		(iii) Component award on organic farming	1996-97	1.65
		(iv) Various schemes	Upto 1997-98	2.18
2.	Director of Fisheries	(i) Implementation of Matsyafed Scheme	1990-91 to 1992-93	56.31
		(ii) Brackish Water Fish Farmers Development Agency	1990-91 and 1991-92	42.75
		(iii) Artificial Reef Scheme	1996-97	4.00
		(iv) Agency for Development of Acquaculture in Kerala	1993-94	3.70
		(v) Fish Seed Bank	1993-94	1.00
3.	Director of Scheduled Caste Development	(i) Cost of Tool Kits in ITCs	1995-96 and 1996-97	5.79
		(ii) Purchase of Photocopy Machine	1995-96	8.49
		(iii) Marine Radio Officer Course	1992-93	3.68
		(iv) Postgraduate diploma course in Travel and Tourism	1995-96	1.83
		(v) Unspent balance received from IG of Registration	1994-95	1.33
		(vi) Construction of sports hostel complex	1997-98	1.54
		(vii) SCA surrender fund	1997-98	505.80
		(viii) Apprenticeship to SC youth in ITCs	1997-98	2.83
		(ix) Cost of 12 computers	1997-98	17.25
		(x) Various other schemes	1997-98	1.61
4.	District Collector, Kasargode	Various Plan Schemes	upto 1997-98	2.36
		DTPC		9.66
		MPLAD	upto 1997-98	31.26

5.	District Collector, Kannur	Various Plan Schemes	upto 1997-98	2.10
6.	District Collector, Wayanad	(i) Various Plan Schemes	upto 1997-98	8.24
		(ii) Integrated Waste Land Development Programme	1994-95 and 1997-98	37.51
7.	District Collector, Palakkad	Various schemes	Upto 1997-98	15.47
8.	Principal Agricultural Officer, Kannur & ADA(S)	Various Plan Schemes CCDP 1995-96	1985-86 to 1997-98	28.56 8.27
9.	Principal Agricultural Officer, Wayanad	(i) Various Plan Schemes	1992-93 to 1997-98	117.17
		Comprehensive Coconut Development Scheme	Upto 1995-96	2.94
10.	Principal Agriculture Officer, Assistant Directors of Agriculture (3 Nos.) Kasargode	Comprehensive Coconut Development Scheme Various schemes	1993-94 to 1995-96 Upto 1997-98	3.24 8.56
11.	PAO, Ernakulam	Various schemes	Upto 1997-98	0.35
12.	PAO, Palakkad	Various schemes	Upto 1997-98	17.32
13.	B.D.O. Kannur	Various schemes	Upto 1997-98	12.89
14.	B.D.O. Payyannur	Various schemes	Upto 1997-98	10.61
15.	Block Development Officer, Irrikkur	Various Plan Schemes	1986-87 to 1997-98	11.08
<b>Total</b>				<b>1287.90</b>

**Appendix XVI**  
**Advances paid out of funds in TP accounts**  
**(Reference: Paragraph 3.6.5 (i); Page 82)**

Sl. No.	Departmental Officer who paid the advance	Amount (Rupees in lakh)	Year of payment	Scheme for which the advances were paid
1.	District Collector, Kasargode	66.22	1998-99 to 2000-2001	M.Ps Local Area Development Scheme
2.	District Collector, Kannur	133.03	1999-2000 to 2000-2001	M.Ps Local Area Development Scheme
3.	District Collector, Wayanad	38.17	1996-97 to 2000-2001	M.Ps Local Area Development Scheme
		61.99	1997-98	DTPC
4.	Block Development Officer, Irikkur	18.13	1996-97 to 1998-99	Employment Assurance Scheme and Draught
5.	Asst. Director of Agriculture, Kanhangad	108.71	1993-94 to 2000-2001	Implementation of various agricultural schemes.
6.	PAO, Kasargode	298.49	1993-94 to 2000-2001	Various Agricultural Schemes
	<b>Total</b>	<b>724.74</b>		

**Appendix XVII**  
**Utilisation certificate from implementing agencies not received**  
**(Reference: Paragraph 3.6.5 (ii); Page 82)**

Sl. No.	Designation of officer who released the fund	Amount (Rupees in lakh)	Name of implementing Agency
1.	Project Officer, DRDA, Kasargode	179.32	District Panchayats Block Panchayats and Grama Panchayats
2.	Project Officer, DRDA Kannur	322.27	
3.	Project Officer, DRDA Wayanad	55.89	
4.	District Collector, Kasargode	(i) 26.95	Nirmithi Kendra, Kasargode
		(ii) 146.37	Special Tahsildar (LA), Bekal Tourism Development Corporation
		(iii) 63.97	Special Tahasildar (LA), Railways
5.	District Collector, Wayanad	61.99	District Tourism Promotion Council.
	<b>Total</b>	<b>856.76</b>	

**Appendix XVIII**  
**Non-reconciliation of balances in TP accounts**  
**(Reference: Paragraph 3.6.7; Page 83)**

Sl. No	Officer holding the account	T.P. Account Number	Balance as on 31.03.2001 as per		Difference
			Treasury Pass Book	Departmental account	
			Rupees in lakh		
1.	Director of scheduled Caste Development	176	4439.64	5736.98	(-) 1297.34
2.	District Collector, Kasargode	83	277.56	224.27	(+) 53.29
3.	District Collector, Kannur	1243	59.25	50.21	(+) 9.04
4.	DRDA, Palakkad	958	309.22	99.95	(+) 209.27
		915	39.58	3.25	(+) 36.33
		916	110.36	3.43	(+) 106.93
5.	Block Development Officer, Kannur	713	22.52	16.45	(+) 6.07
6.	BDO Mananthavady	287	6.83	42.00	(-) 35.17
7.	BDO Kalpetta	80	15.14	4.34	(+) 10.80
		150	9.48	8.14	(+) 1.34
		404	36.90	1.56	(+) 35.34
		412	8.17	---	(+) 8.17
8.	PAO Kasargode	460	210.54	194.79	(+) 15.75

**Appendix XIX**  
**Details of units that executed deeds after the date of the commencement of commercial production and excess subsidy paid**  
**(Reference: Paragraph 3.12.5.(i); Page 91)**

Sl. No.	Name of unit	Date of commencement of commercial production	Date of application	Date of lease deed	Fixed capital investment on Land/ Building (Rupees)	Excess subsidy (Rupees)
1	M/s K.M.P. Industries	15.4.96	22.6.95 (date of purchase of land)	13.5.96	5,81,537	87,230
2	M/s Abhilash Hatcheries	22.10.96	20.2.97	7.8.97	2,04,127	30,617
3	M/s Best Foods, Ayyappankavu	31.3.96	31.1.97	25.11.97	13,28,240	1,99,236
4	M/s R.K. Latex (P) Ltd., Kannambra	27.8.97	24.1.98	5.2.98 (sale deed)	Purchaser & vendor same	2,21,736
5	M/s Davson's Rubbers DP, Poovanthuruthu	30.12.96	5.2.98	6.9.97	1,70,276	25,540
6	M/s Are Why Bee Industries, Pudussery	24.11.97	14.3.98	13.3.98	1,75,000	26,250
7	M/s Kattungal Coir Industries, South Aryad	30.4.97	28.8.97	26.5.97	2,01,950	30,292
8	M/s Cherukattu Industries, Aroor	27.11.95	30.3.96	12.12.96	2,59,240	38,886
9	M/s Five Star Modern Rice Mill, Njarakkal	1.9.96	25.12.96	23.9.97	1,60,000	24,000
10	M/s Revathy Ceramics, Nandikkara	9.1.98	4.5.98	25.5.98	12,53,462	1,88,019
11	M/s Omega Tex, Kunnappilly	2.1.98	25.5.98	6.5.98	2,08,800	31,320
12	M/s Stable Power Systems, Kalimattom	3.2.98	Not available	17.9.98	1,26,140	18,921
<b>Total</b>						<b>9,22,047</b>

**Appendix XX**  
**Cases of inadmissible subsidy to units for investment on expansion/  
modernisation/diversification**  
**(Reference: Paragraph 3.12.7; Page 91)**

S1. No.	Name of unit	Name of DIC/KFC	Amount of subsidy (Rupees)	Reasons
1	M/s Kizhakke Fishnet Industries, Karunagappally	KFC, Kollam,	5,27,400	Non observance of all clauses
2	M/s Bharathi Rubber Industries, Manvila	KFC, Tvm	3,98,031	Capacity before and after expansion? No project report
3	M/s Freelance DTP System	„	11,000	Expansion – Non-fulfillment of condition
4	M/s Perumacheril Foundary, Chingavanam	DIC, Ktm	1,10,200	No definite programme in project report
5	M/s Sudheer Enterprises	DIC, Tcr..	34,500	Violation of provision of EMD
6	M/s Sension Appliances, Koratty	„	54,600	Non observance of provisions
7	M/s Kairali Polyurethene Products,	DIC, Pkd	32,991	Period of diversification prior to 23.9.1991
8	M/s Bhagavathy Textiles Ltd., Chittoor	„	5,00,000	No project report
9	M/s V.S. Plywood Industries, Kallara	DIC, Tvm	46,800	Purchase of Plant & Machinery before expansion programme
10	M/s Roshni & Renjith Enterprises,	„	78,899	No mention about periods of expansion programmes and about old plant and machinery
11	M/s Bylane Industries, Uzhamalakkal	„	29,952	No project report prepared
12	M/s Roshni Electronics, Pappanamcode	„	13,173	Project report is not definite about post expansion productivity
13	M/s Nandhini Printers, Kannammoola	„	2,10,948	The project report was prepared after the expansion programme was completed
14	M/s Aiswarya Plastics, Piravusala	DIC, Pkd	41,357	Project report is vague and not definite and complete in respect of plant and machinery and time schedule
15	M/s Jojo Industries, Ettumanoor	DIC, Ktm	1,38,080	No project report prepared and there was no change in production capacity
16	M/s Ponmudi Paper Mills (P) Ltd., Palode	KFC, Tvm	3,14,700	No project report of expansion programme
17	M/s Poab Granites (P) Ltd., Mulappara	„	1,29,006	No project report, no definite time schedule
18	M/s Nazeem Ice Plant, Vizhinjam	„	1,18,200	No project report, no definite time schedule
19	M/s Mehraj Industries, Peringala	DIC, Ekm	20,310	No project report prepared
<b>Total</b>			<b>28,10,147</b>	

**Appendix XXI**  
**Department wise details of cases of misappropriation, losses, etc.**  
**(Reference: Paragraph 3.23; Page 104)**

Department	Number of cases	Rupees in lakh
Agriculture Department	8	1.34
Animal Husbandry Department	6	0.45
Cultural Affairs Department (i) Archives	1	0.21
Finance Department (i) National Savings (ii) Treasuries	1 13	0.45 76.95
Fisheries and Ports Department	1	1.32
General Education Department	18	28.26
Health and Family Welfare Department (i) Health Services (ii) Medical Education	10 2	4.39 0.71
Higher Education Department (i) Collegiate Education (ii) Technical Education (iii) Stationery and Printing	6 5 1	2.88 1.23 0.14
Home Department (i) Police (ii) Administration of Justice	4 3	15.08 0.25
Industries Department	2	0.40
Irrigation Department	23	29.66
Labour and Rehabilitation Department	1	1.82
Local Self Government Department	1	0.77
Public Works and Transport Department (i) Buildings (ii) Roads and Bridges	19 14	4.81 4.91
Revenue Department (i) Land Revenue (ii) Survey and Land Records	12 1	10.87 5.60
Rural Development Department	6	2.55
SC/ST Development Department	3	0.75
Taxes Department	1	3.43
<b>Total</b>	<b>162</b>	<b>199.23</b>

**Appendix XXII**  
**Department-wise details of writes off and waivers**  
**(Reference: Paragraph 3.24; Page 104)**

SI No	Name of the Department	Writes off		Waivers	
		Number of cases	Amount (Rupees in lakh)	Number of cases	Amount (Rupees in lakh)
1.	Agriculture Department				
	(i) Agriculture	9	0.46		
	(ii) Animal Husbandry	4	0.11		
2	Co-operative Department	2	0.14		
3	Cultural Affairs Department	-	-	1	0.06
4	Finance Department	1	0.04	1	0.06
5	Fisheries and Ports Department	1	0.07		
6	Food and civil Supplies Department	5	6.35		
7	General Administration Department	7	3.94	2	0.39
8	General Education Department	1	0.42	1	0.15
9	Health and Family welfare Department	5	1.07	2	0.32
10	Higher Education Department	17	4.26		
11	Home Department				
	(i) Administration of Justice	3	11.35		
	(ii) Police	6	1.84	6	1.13
12	Labour and Rehabilitation Department	3	0.40		
13	Public Works and Transport Department	11	2.39	11	1.76
14	Industries Department	7	4.28		
15	Local Self Government Department	8	0.26		
16	SC/ST Development Department	1	0.01		
	<b>Total</b>	<b>91</b>	<b>37.39</b>	<b>24</b>	<b>3.87</b>

**Appendix XXIII**  
**Statement showing number of paragraphs in respect of which Action Taken**  
**Note had not been furnished by the Administrative Department**  
**(Reference: Paragraph 3.25; Page: 105)**

Sl. No.	Name of Department	Audit Report for the year	Number of Audit paragraphs
1.	Agriculture	1999-2000	2
2.	Agriculture (Animal Husbandry)	1999-2000	1
3.	Cultural Affairs	1995-96	3
4.	Finance	1988-89	1
		1992-93	2
		1993-94	4
		1995-96	1
		1996-97	1
		1997-98	3
		1998-99	2
		1999-2000	6
5.	Fisheries and Ports	1986-87	1
		1995-96	3
		1999-2000	3
6.	Food and Civil Supplies	1998-99	1
7.	Forest and Wild Life	1987-88	1
		1993-94	2
		1998-99	1
8.	General Education	1990-91	1
		1997-98	1
		1998-99	2
		1999-2000	1
9.	General Administration	1993-94	1
		1997-98	2
10.	Health and Family Welfare	1996-97	1
		1998-99	2
		1999-2000	6
11.	Higher Education	1993-94	1
		1995-96	2
		1996-97	3
		1998-99	1
		1999-2000	1
12.	Home	1995-96	1
		1996-97	1
		1997-98	6
		1998-99	2
		1999-2000	1
13.	Housing	1997-98	1
		1999-2000	1
14.	Industries	1995-96	1
		1996-97	1
		1997-98	1
		1998-99	3
		1999-2000	4
15.	Irrigation	1988-89	1
		1992-93	9
		1993-94	3
		1994-95	4
		1995-96	4
		1996-97	9

		1997-98	11
		1998-99	11
		1999-2000	11
16.	Local Self Government	1995-96	1
		1997-98	1
		1998-99	4
		1999-2000	6
17.	Power	1995-96	1
18.	Public Works and Transport	1997-98	2
		1998-99	10
		1999-2000	12
19.	Planning and Economic affairs	1997-98	1
		1999-2000	1
20.	Revenue	1996-97	1
		1999-2000	1
21.	SC & ST Development	1996-97	1
		1997-98	1
22.	Social Welfare	1998-99	1
23.	Taxes	1997-98	1
		1998-99	1
		1999-2000	1

**Appendix XXIV**  
**Statement showing divisions with outstanding balances under MWA**  
**(Reference: Paragraph 4.1.4 (vi); Page 112)**

Sl. No.	Name of division	Balance (Rupees)
1.	Kuttiady Irrigation Project Division No.I, Perambra	2,51,984.06
2.	Muvattupuzha Valley Irrigation Project, Thodupuzha	9,98,996.23
3.	Periyar Valley Irrigation Project I, Perumbavoor	27,211.00
4.	Vamanapuram Irrigation Project, Nedumangad	8,10,678.00
5.	Kallada Irrigation Project RB No.I, Thenmala	45,186.20
6.	Kallada Irrigation Project LB No.V, Kollam	1,540.00
7.	Irrigation Division, Alappuzha	8,89,885.25
8.	Irrigation Division, Chittur	24,701.00
9.	Minor Irrigation Division, Kollam	21,197.00
10.	Minor Irrigation Division, Chengannur	1,80,495.00
11.	Minor Irrigation Division, Kottayam	4,59,376.11
12.	Minor Irrigation Division, Thrissur	58,781.52
13.	Minor Irrigation Division, Palakkad	22,883.00
14.	Minor Irrigation Division, Malappuram	12,323.77
15.	Minor Irrigation Division, Kozhikode	14,47,246.85
16.	Minor Irrigation Division, Kannur	1,70,799.00
	<b>Total</b>	<b>54,23,283.99</b>

**Appendix XXV**  
**Idling stores and plant and machinery**  
**(Reference: Paragraph 4.1.9 (ii); Page 120)**

Sl. No.	Name of item	Number/ quantity	Purchase cost (Rupees)	Date from which idling	Name of division	Reasons
1	Road Roller	3	603495	1992-(1) February 1996 -(2)	Idamalayar Irrigation Project	Want of repairs
2	Air Compressor	12	1454000	Not available	-do-	Dilapidated condition
3	Bulldozer	2	2420774	December 1992	Karapuzha Irrigation Project	Want of sufficient work or unserviceable
4	Air Compressor	3	259961	December 1992	-do-	-do-
5	Triple Tanker	1	13096	December 1992	-do-	-do-
6	Concrete Vibrator	7	134812	December 1992	-do-	-do-
7	Concrete Mixer	15	1556161	December 1992	-do-	-do-
8	Road Roller	7	911903	December 1992	-do-	-do-
9	Tipper	5	5416875	December 1992	-do-	-do-
10	Sand Processing Plant	1	1036000	1981	Attappady Valley Irrigation Project	Unserviceable
11	Steel rods	160.605 tonnes	912236	February 1987	Chamravattom Irrigation Project	Unnecessary purchase at investigation stage of the project
12	Bulldozer	2	1000000	Not available	Mechanical Division, Malampuzha	Steps taken for disposal
<b>Total</b>			<b>15719313</b>			

**Appendix XXVI**  
**Idle investment on Lift Irrigation Schemes**  
**(Reference: Paragraph 4.1.12; Page 122)**

Sl. No.	Name of scheme	Period of completion of civil works	Investment on the scheme (Rupees in lakh)	Works pending	Name of division
1	Kodal LIS	March 1994	36.30	(i) Laying of suction and delivery pipes (ii) Power connection	Minor Irrigation Division, Sulthan Battery
2	Koyileri LIS	February 1993	15.00	Laying of suction and delivery pipes	-do-
3	Malankara LIS	June 1992	25.31	(i) Laying of suction and delivery pipes (ii) Erection of motor and pump-sets (iii) Power connection	-do-
4	Payode North & South LIS	December 1994	63.79	(i) Laying of suction and delivery pipes (ii) Erection of motor and pump-sets (iii) Power connection	-do-
5	Kolavally LIS- Stage II	December 1996	12.56	Laying of suction and delivery pipes	-do-
6	Pakkam LIS	December 1991	26.09	Internal wiring	-do-
7	Kottakkunnu LIS	May 1990	16.07	(i) Construction of catch pit and collection tank (ii) Maintenance of pump-set	-do-
8	Kakkuppady LIS in Attappady	1983-84	18.88	Power connection	MI Division, Palakkad
9	Kookkampalayam LIS in Attappady.	1989-90	2.46	(i) Power connection (ii) Approach road to Pump-house	-do-
10	Moonkilmada LIS	1995-96	19.50	(i) Extension of pipeline (ii) Electrical works	-do-
11	Thirunavaya LIS	February 1993	65.60	Power connection	MI Division, Malappuram
12	Pallissery LIS	April 1991	16.61	Power connection	-do-
13	Mundengara LIS	March 1990	8.51	Power connection	-do-
14	Kothupara LIS	May 1999	44.14	Power connection	-do-
15	Kaduvakuzhi LIS	June 1991	19.59	Power connection	-do-
16	Inchoor LIS	March 2000	32.36	Power connection	-do-
17	Kaliyar Pindikayam LIS	December 1989	37.87	Power connection	Minor Irrigation Division., Ernakulam
		<b>Total</b>	<b>460.64</b>		

**Appendix XXVII**  
**Details of shortages, non-moving items of stock, etc.**  
**(Reference: Paragraph 5.2 (iii); Page 139)**

Type of defect/ irregularity and name of press	Item of stores & quantity	Value (Rs in lakh)	Particulars of irregularity
Shortage of paper Government Press, Vazhoor	726.344 reams of 15.7 kg white paper	1.74	Opening balance as of March 1998 not carried over to the Bin Card by the store keeper.
	i) 128 reams of Deluxe printing paper 60 GSM	1.10	Paper received from the Stationery Department on 17 April 1997 not entered in the Bin Card by the Assistant Superintendent.
	iii) 201 reams of 19.7 kg white offset paper	1.32	Paper received from Stationery Department on 17 January 1998 entered in the Bin Card but left out in the closing balance.
Shortage of Printed forms District Forms Stores, Thiruvananthapuram & Vazhoor	25.5 lakh forms	19.46	No action to fix responsibility for the shortage relating to the period July 1996 to May 2001 had been taken as of July 2001.
Accumulation of stock  Government Press, Vazhoor.  Government Press, Mannanthala	Printing Ink Blue Cyan – 274 kg Red Majantha – 352 kg Yellow offset – 152 kg	1.33	Against the average annual consumption of Blue Cyan, Red Majantha and Yellow offset inks at 26 kg, 28 kg, 29 kg respectively, the quantity purchased was 250, 301 and 201 kilograms respectively resulting in over stocking. As the shelf life of the material is only 7 to 8 years, it would take 5 to 12 years to use up these.
	Printing ink 4026 kg	4.56	Out of 4710 kg of various types of printing ink received during May 1992 to March 1999, only 684 kg was consumed as of July 2001.
Retention of non-moving stock i) Government Press, Kannur ii) Government Presses, Vazhoor and Shoranur	Printing materials such as sheets of pulp board, cover paper, etc.	3.22	No issues or consumption of these items during 1989 to 1999.
	1329 reams of paper	8.14	Paper for printing ballot papers received during April 1995 to September 2000 not utilised as of July 2001.
Carry over of obsolete items District Forms stores, Thiruvananthapuram	23.97 lakh forms	NA	Bulk of obsolete stock was 17.29 lakh forms costing Rs 5.19 lakh.

**Appendix XXVIII**  
**Synoptic statement showing the summarised financial**  
**result of quasi Government commercial undertaking**  
**(Reference: Paragraph 6.1; Page 142)**

*(Rupees in lakh)*

Sl. No.	Name of undertaking	Year of commencement	Period of account	Government capital on 31 March	Mean capital	Block assets	Depreciation	Loss (-) Profit (+)	Interest charged/ added back	Total return (Col. 9+10)
1	2	3	4	5	6	7	8	9	10	11
1.	State Water Transport Department, Alappuzha	1968	1990-91	1673.23	1537.80	227.01	21.76	(-) 270.56	43.96	(-) 226.60

**Appendix XXIX**  
**Details of receipts and payments during 1993-94 to 1999-2000**  
**(Reference: Paragraph 7.6.2(b); Page 155)**

*(Rupees in crore)*

Particulars		1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
A.	Receipts							
1.	Share Capital	1.39	7.55	1.18	0.14	-	-	-
2.	Grant-in-aid	0.50	1.00	1.00	-	-	1.00	1.50
3.	Loan	-	1.70	10.19	0.44	50.05	20.95	22.49
4.	Revenue Receipts	0.53	0.24	3.33	5.34	2.01	3.43	2.12
	<b>Total receipts</b>	<b>2.42</b>	<b>10.49</b>	<b>15.70</b>	<b>5.92</b>	<b>52.06</b>	<b>25.38</b>	<b>26.11</b>
B.	Expenditure							
1.	Capital Expenditure	-	9.51	15.61	1.90	18.49	34.49	21.41
2.	Establishment expenditure and Contingencies	0.12	0.34	2.91	3.76	4.79	10.21	11.12
	<b>Total expenditure</b>	<b>0.12</b>	<b>9.85</b>	<b>18.52</b>	<b>5.66</b>	<b>23.28</b>	<b>44.70</b>	<b>32.53</b>

## Appendix XXX

**Details of over-payments/additional payments/undue monetary benefits to the firm (L&T)**  
**(Reference: Paragraph 7.6.4(a) (vi); Page 160)**

Sl. No.	Item of work	Amount (Rupees in lakh)			Deviations from contract provisions
		Paid	Payable	Excess	
1.	Filling foundation and plinth under floors in trenches etc. 24192 m <sup>3</sup>	21.40	Nil	21.40	The item of earth work excavation included back filling also and a separate item for filling was superfluous.
2.	Reinforcement in waffle slabs. 11,143 Nos.	26.94	25.37	1.57	Actual number of waffle slabs cast was only 10406 whereas reinforcement claimed was for 11143 numbers
3.	Reinforcement 5255 MT	1038.52	747.13	291.39	The estimated quantities of RCC and reinforcement were 28435 m <sup>3</sup> and 3830 tonnes respectively whereas the respective actual quantities executed were 28069 m <sup>3</sup> and 5255 MT. The unjustified increase in reinforcement when compared to the lesser quantity of RCC executed was 1474 MT costing Rs 291.39 lakh.
4.	Brick jelly concrete for filling sunken areas 4705 m <sup>3</sup>	90.00	36.37	53.63	Though the item of 'brick jelly concrete for filling sunken areas of toilets' was totally different from 'brick jelly for protecting buried 100 mm PVC pipe all round', payment for the former item was made at the rate quoted for the latter at Rs 1913 per cubic metre. The rate admissible at PWD schedule of rates for 1:4:8 brick jelly concrete was only Rs 773 per cubic metre. The resultant excess expenditure was Rs 53.63 lakh.
5.	Providing exposed aggregate plaster 73507 m <sup>2</sup>	183.61	80.82	103.59	Adopting exposed aggregate plaster, a luxury wall finish costing Rs 250 per square metre in lieu of ordinary cement plaster costing only Rs 85 per square metre resulted in excess expenditure of Rs 103.59 lakh excluding cost of painting of Rs 17.75 lakh.
6.	Brick work 13223 m <sup>3</sup>	231.97	203.63	28.34	The agreed rate for alternative item using sand cement blocks was only Rs 1540 per cubic metre as against Rs 1754 per cubic metre for using stock bricks. Non-adoption of cheaper item resulted in excess expenditure of Rs 28.34 lakh.
7.	Short usage of cement in RCC 28069 m <sup>3</sup>	1553.71	1503.19	50.52	Though separate proportions were prescribed for each grade of concrete, the usage of cement could be adjusted by the contractor so as to get the minimum prescribed compressive strength ascertainable by cube test before starting actual concreting. Thus against 432 kg per cubic metre of cement prescribed for M.20 grade concrete, the contractor used only 360 kg per cubic metre as the minimum compressive strength was achieved by this design mix. Had the quantity of cement to be actually used been determined and included in the tender specifications the rate of concrete must have been much less. The unintended benefit derived by the contractor on short usage of 72 kg cement per cubic metre was Rs 50.52 lakh.
8.	Usage of excess sand in RCC of M 25 and M 30 grades 8006 m <sup>3</sup>	133.66	110.83	22.83	Due to an error in calculation of weight of sand to be used in mixing M.25 and M.30 grades of RCC, excess quantity of sand was used than that prescribed. As a result 736 m <sup>3</sup> RCC was produced in excess by utilising an equal extra quantity of sand. The unintended benefit derived by the contractor was Rs 22.83 lakh.
9.	Dadoing with glazed tiles 31450 m <sup>2</sup>	179.79	171.64	8.14	Dadoing with ceramic tiles measuring an area of 22620 m <sup>2</sup> was substituted with glazed tiles which was cheaper than ceramic tiles by Rs 36 per square metre resulting in an excess expenditure of Rs 8.14 lakh. Agreed rate for ceramic tiles and glazed tiles were higher by Rs 45 per square metre and Rs 110 per square metre respectively than the PWD schedule of rates. The contractor derived an undue benefit of Rs 14.70 lakh @ Rs 65 per square metre by this substitution.
	<b>Total</b>			<b>581.41</b>	

**Appendix XXXI**  
**Details of schemes either poorly maintained or partially operated**  
**(Reference: Paragraph 7.14.14; Page 182)**

Sl. No.	Name of scheme	Population covered	Capacity of plant (mld)	Target achieved (lpcd)	Quantity distributed (lpcd)	Capacity used (mld)	Capacity wasted (percent)	Shortcomings/defects
1.	Thiruvalloor Ayanchery	1,52,900	7	45.78	6.54	1	85	i) Chlorinator was not used. ii) Lab tests were not conducted. iii) Chemicals were not used correctly. iv) Trained personnel were not available.
2.	Onchiyam Chorode	1,64,300	8	48.69	6.08	1	87	The scheme was intended to benefit 7 Panchayats, but water was supplied to only one Panchayat and that too partially.
3.	Quilandy	2,53,305	12	47.37	15.79	4	67	i) Chemical dosing system was not working. ii) Flash mixture, flocculator, clarifier bridge were not used. iii) Periodical cleaning of aeration cascade clarifier leading channels and filter beds was not done. iv) Lab tests were not conducted. v) Chemicals were not used correctly. vi) Trained personnel were not available.
4.	Panangode and Kinalur	23,825	5	209.86	Nil	Nil	100	i) In this natural slow sand filter scheme, no water was treated. ii) A portion of the distribution net work of 38 kms was abandoned. iii) A reservoir of 3.20 lakh capacity was not used. iv) The scheme was partially operated with a bore well.