



**GOVERNMENT OF KERALA**



**ACCOUNTS AT A GLANCE  
2010-2011**



**PRINCIPAL ACCOUNTANT GENERAL  
(ACCOUNTS AND ENTITLEMENT)  
KERALA**



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## **PREFACE**

The Annual Accounts of the State Government are prepared and examined by the Principal Accountant General (A&E) under the directions of Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 for being laid before the Legislature of the State. The Annual Accounts consist of (a) Finance Accounts and (b) Appropriation Accounts. Finance Accounts are summary statements of accounts under the Consolidated Fund, Contingency Fund and Public Account. Appropriation Accounts show the Grant-wise expenditure against provision approved by State Legislature and offer explanations for variations between the actual expenditure and the funds provided.

'Accounts at a Glance' provides a broad overview of Government's activities, as reflected in the Finance Accounts and the Appropriation Accounts. The information is presented with brief explanations, statements and graphs.

We look forward to suggestions that will help us in improving this publication.



**Thiruvananthapuram**  
**24-02-2012**

**J. Mahalekshmy Menon**  
**Principal Accountant General (A&E)**  
**Kerala**

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# CHAPTER I

## OVERVIEW

### 1.1 Introduction

The monthly accounts of the State Government are compiled and consolidated from the accounts submitted to the Principal Accountant General (Accounts and Entitlement) by the District Treasuries, Public Works Divisions, Forest Divisions etc. In addition, the Principal Accountant General (A&E) prepares the Finance Accounts and the Appropriation Accounts annually under the directions of the Comptroller and Auditor General of India in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

### 1.2 Structure of Accounts

#### 1.2.1 Government Accounts are kept in three parts

<b>Part I CONSOLIDATED FUND</b>	<p>Comprises all receipts of the Government including tax and non tax revenues, loans raised and repayment of loans given (including interest thereon)</p> <p>All expenditure and disbursements of the Government, including release of loans and repayment of loans taken (and interest thereon), is met from this Fund.</p>
<b>Part II CONTINGENCY FUND</b>	<p>The Contingency Fund is in the nature of an imprest, intended to meet unforeseen expenditure, pending authorisation by the Legislature. Such expenditure is recouped subsequently from the Consolidated Fund. The corpus of this Fund for the Government of Kerala is ₹ 100 crore.</p>
<b>Part III PUBLIC ACCOUNT</b>	<p>All public moneys received, other than those credited to the Consolidated Fund, are accounted for under the Public Account. In respect of such receipts, Government acts as a banker or trustee. Public Account comprises: Small Savings and Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous transactions (adjusting entries pending booking to final heads of account), Remittances between accounting entities and Cash Balances.</p>

## 1.3 Finance Accounts and Appropriation Accounts

### 1.3.1 Finance Accounts

The Finance Accounts present the accounts of receipts and outgoings of the Government for the year together with the financial results disclosed by the revenue and capital accounts, the accounts of public debt and the liabilities and assets as worked out from the balances recorded in the accounts. Volume I contains the Certificate of the Comptroller and Auditor General of India, summarized statements of overall receipts and disbursements, 'notes to accounts' containing the summary of significant accounting policies, quality of accounts and other items and Appendix I. Volume II contains other summarized statements (Part I), detailed statements (Part II) and Appendices II to XI (Part III).

Receipts and disbursements of the State Government during 2010-11 are as given below:-

(₹ in crore)

<b>Receipts</b> <b>Total: 38790.24</b>	<b>Revenue</b> <b>Total: 30990.95</b>	Tax Revenue	26863.54
		Non Tax Revenue	1930.79
		Grants-in-Aid	2196.62
	<b>Capital</b> <b>Total:7799.29</b>	Miscellaneous Capital Receipts	24.61
		Recovery of Loans and Advances	44.23
		Borrowings and other Liabilities(*)	7730.45
<b>Disbursements</b> <b>Total: 38790.24</b>	Revenue		34664.81
	Capital		3363.69
	Loans and Advances		761.74

(\*) Borrowings and other Liabilities: Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net (Receipts-Disbursements) of Public Account + Net of Opening and Closing Cash Balance.

### 1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts and show the expenditure of the State Government against amounts charged and voted by the State Legislature. Excluding one Grant, viz., "Contingency Fund" there are 47 Grants, of which, 19 are exclusively voted Grants, two are exclusively charged Appropriations and 26 include both voted Grants and charged Appropriations

The Appropriation Acts passed by the State Legislature had estimated a gross expenditure of ₹ 56862.22 crore, including the Supplementary Provision of ₹ 4413.42 crore during the year 2010-11. An amount of ₹ 307.86 crore was estimated as recoveries in reduction of expenditure.

The Appropriation Accounts 2010-11 show disbursements aggregating ₹ 41374.32 crore against the budget provision of ₹ 56862.22 crore, resulting in saving of ₹ 15487.90 crore against Grants and Appropriations. The overall savings of ₹ 15487.90 crore was the result of saving of ₹ 15488.05 crore in 44 Grants and 21 Appropriations under Revenue section, 26 Grants and 8 Appropriations under Capital section offset by excess of ₹ 0.15 crore under one Grant and two Appropriations under Capital Section.

Recoveries in reduction of expenditure amounted to ₹ 609.05 crore showing an increase of ₹ 301.20 crore vis-à-vis budget estimates.

## **1.4 Source and Application of Funds**

### **1.4.1 Ways and Means Advances**

Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India (RBI) and thereafter, draws upon overdraft whenever there is shortfall from the agreed minimum cash balance in its account with the RBI. The State Government is required to maintain a minimum cash balance of ₹ 1.66 crore with RBI. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects the adverse position of the cash balance of the Government. During 2010-11 Government of Kerala have not availed any Ways and Means Advance.

### **1.4.2 Fund Flow Statement (Source and Application of Funds)**

The State had a revenue deficit of ₹ 3673.86 crore and a fiscal deficit of ₹ 7730.45 crore representing 1.38 *per cent* and 2.91 *per cent* respectively of the Gross State Domestic Product (GSDP). The fiscal deficit constituted 19.93 *per cent* of the total expenditure. This deficit was financed from Public Debt (₹ 5213.87 crore) and Public Account (₹ 2516.58 crore). 72.70 *per cent* of the revenue receipts (₹ 30990.95) of the State Government was spent on committed expenditure like salaries (₹ 11074.17 crore), interest payments (₹ 5689.66 crore) and pensions (₹ 5767.49 crore).



## Source and Application of Funds

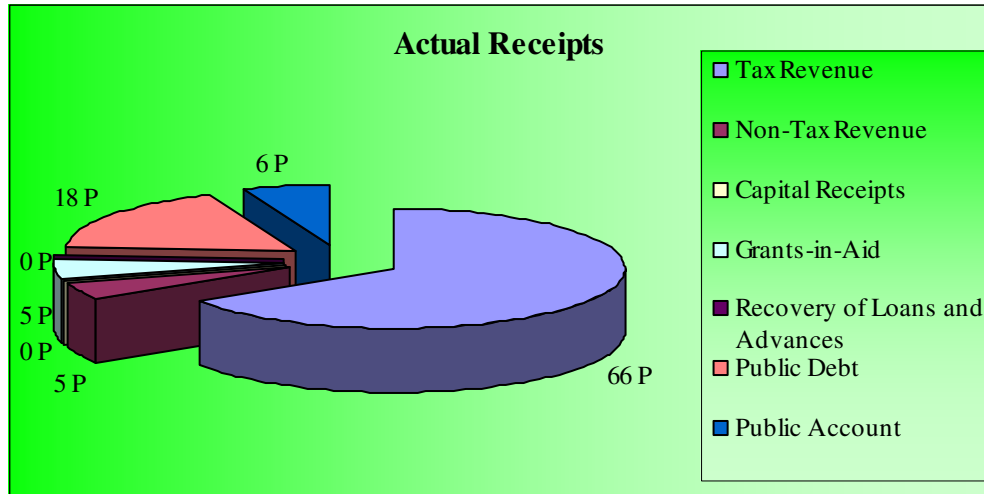
(₹ in crore)

	PARTICULARS	Amount
<b>SOURCE</b>	Opening Cash Balance	58.40
	Revenue Receipts	30990.95
	Capital Receipts	24.61
	Recovery of Loans & Advances	44.23
	Public Debt	7188.90
	Small Savings, Provident Fund and Others	16685.56
	Reserves & Sinking Funds	1380.94
	Deposits Received	5637.05
	Civil Advances Repaid	0.72
	Suspense & Miscellaneous	100987.88
	Contingency Fund	26.27
	Remittances	8132.29
	<b>Total</b>	<b>171157.80</b>

	PARTICULARS	Amount
<b>APPLICATION</b>	Revenue Expenditure	34664.81
	Capital Expenditure	3363.69
	Loans Given	761.74
	Repayment of Public Debt (*)	1975.03
	Payment towards Small Savings and Deposits and Advances	14195.62
	Reserves & Sinking Funds	1357.22
	Deposits Returned	5168.21
	Civil Advances Given	0.65
	Suspense and Miscellaneous	101472.66
	Contingency Fund	33.92
	Remittances	8105.37
	Closing Cash Balance	58.88
	<b>Total</b>	<b>171157.80</b>

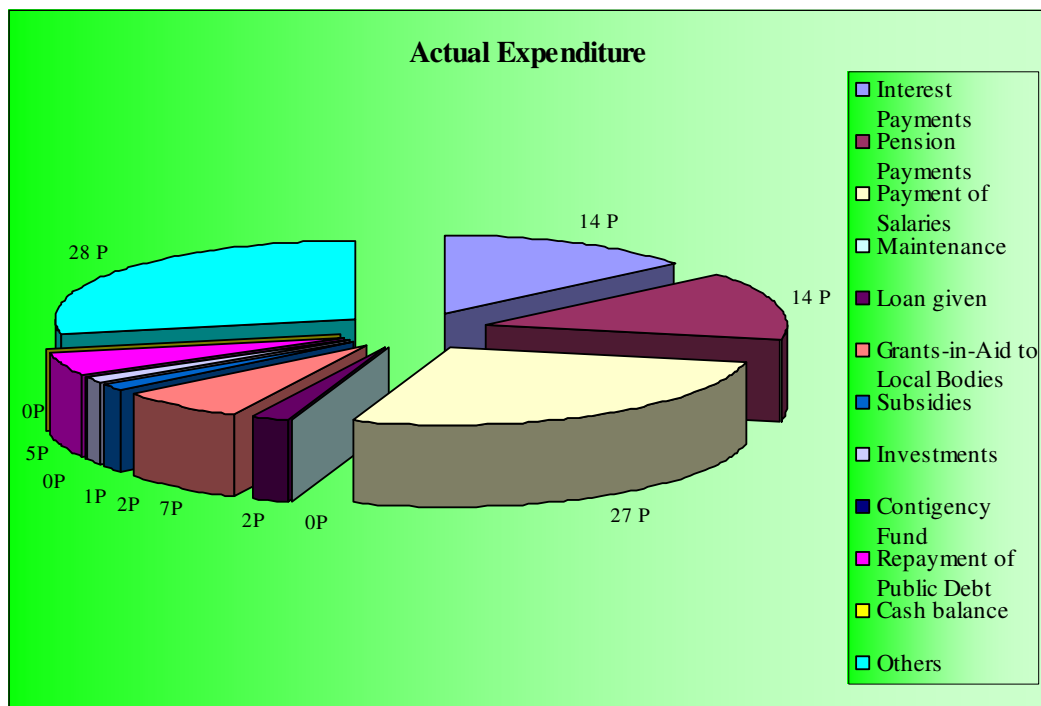
(\*)To central Government (₹ 307.60 ) crore and others (₹ 1667.43 crore)

### 1.4.3 Where the Rupee came from



Note: i) Public account is taken as 'net'.  
 ii) Zero depicts negligible amount

### 1.4.4 Where the Rupee went



Note: (i) Contingency Fund and Cash balance components above are taken as 'net'.  
 (ii) Zero depicts negligible amount

## 1.5 Highlights of Accounts

(₹ in crore)

Sl. No.		B.E 2010-2011	Actuals	% of Actuals to B.E	% of Actuals to GSDP (*)
1	Tax Revenue	25709.99	26863.54	104.49	10.12
2	Non-Tax Revenue	2314.31	1930.79	83.43	0.73
3	Grants-in-Aid and Contributions	3156.52	2196.62	69.59	0.83
4	Revenue Receipts ( 1+2+3)	31180.82	30990.95	99.39	11.68
5	Recovery of Loans & Advances	56.24	44.23	78.65	0.02
6	Other Receipts	9.50	24.61	259.05	0.01
7	Borrowings & Other Liabilities (#)	12956.70	7730.45	59.66	2.91
8	Capital Receipts (5+6+7)	13022.44	7799.29	59.89	2.94
9	Total Receipts (4+8)	44203.26	38790.24	87.75	14.62
10	Non-Plan Expenditure (NPE)	34647.28	31509.53	90.94	11.88
11	NPE on Revenue Account	31570.50	30469.07	96.51	11.48
12	NPE on Interest Payments (out of 11)	5786.48	5689.66	98.33	2.14
13	NPE on Capital Account	3076.78	1040.46	33.82	0.39
14	Plan Expenditure	9555.98	7280.71	76.19	2.74
15	Plan Expenditure on Revenue Account	6196.05	4195.74	67.72	1.58
16	Plan Expenditure on Capital Account	3359.93	3084.97	91.82	1.16
17	Total Expenditure (10+14)	44203.26	38790.24	87.75	14.62
18	Expenditure on Revenue Account (11+15)	37766.55	34664.81	91.79	13.07
19	Expenditure on Capital Account (13 +16)**	6436.71	4125.43	64.09	1.55
20	Revenue Deficit[18-4]	6585.73	3673.86	55.79	1.38
21	Fiscal Deficit 17-(4+5+6)	12956.70	7730.45	59.66	2.91

(\*) Gross State Domestic Product (₹ 265322 crore) Source: Budget in brief 2011-12 of State Government

(\*\*) Expenditure on Capital Account consists of Capital Expenditure (₹ 3363.69 crore) and Loans and Advances disbursed (₹ 761.74 crore)

(#) Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net of Public Account + Net of Opening and Closing Cash Balance.

## 1.6. What do the Deficits and Surpluses indicate?

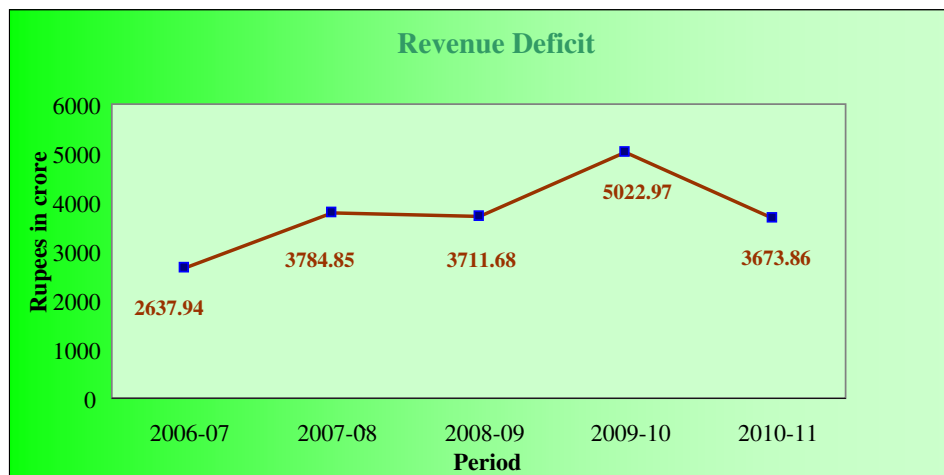
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure.
Fiscal Deficit/Surplus	Refers to the gap between total Receipts (excluding Borrowings) and total Expenditure in the Consolidated Fund. This gap, therefore indicates the extent to which expenditure is financed by Borrowings.

The revenue deficit of the State which indicates the excess of its revenue expenditure over revenue receipts showed inter-year variations during 2006-2011. It increased steadily from ₹ 2637.94 crore in 2006-07 to ₹ 5022.97 crore in 2009-10 except for a slight decrease in 2008-09. However, it decreased sharply to ₹ 3673.86 crore in 2010-11. The decrease of 26.86 *per cent* in revenue deficit during the current year was due to the growth rate of 18.70 *per cent* in revenue receipts compared to the growth rate of 11.35 *per cent* in revenue expenditure.

The fiscal deficit increased steadily from ₹ 3,821.87 crore in 2006-07 to ₹ 7871.61 crore in 2009-10 but decreased to ₹ 7730.45 crore in 2010-11. The decrease in fiscal deficit by ₹ 141.16 crore during the year over the previous year was the net effect of decrease in revenue deficit, (₹ 1349.11 crore), decrease in non-debt capital receipts (₹ 18.59 crore) and increase in Capital expenditure (₹ 1304.30 crore) and decrease in disbursement of loans and advances (₹ 114.94 crore).

As a proportion of GSDP, the revenue deficit decreased to 1.38 *per cent* and the fiscal deficit to 2.91 *per cent* in 2010-11 from 2.18 *per cent* and 3.42 *per cent* in 2009-10. The Medium Term Fiscal Plan for years 2010-11 to 2012-13 envisaged a revenue deficit target of 1.48 *per cent* of GSDP and a fiscal deficit target of 3.49 *per cent* of GSDP for the year 2010-11. The achievement with regard to revenue and fiscal deficit was better than the targets fixed in the Medium Term Fiscal Plan.

### 1.6.1 Trend of Revenue Deficit/Surplus



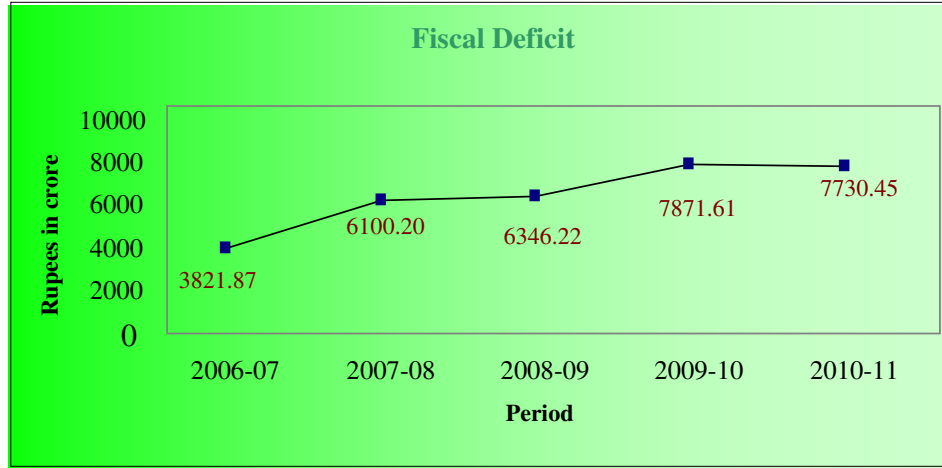
The State Government enacted the Kerala Fiscal Responsibility Act, 2003 which came into force on 5 December 2003 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit and sustainable debt management consistent with fiscal stability, greater transparency in fiscal operations of the Government and conduct of fiscal policy in a medium term framework and for matters connected therewith or thereto.

The State Government passed the Kerala Fiscal Responsibility (Amendment) Act, 2011 (Act 17 of 2011) on 8 November 2011. According to the Act, the Government is committed to:

- reduce the revenue deficit to 'nil' within a period of four years commencing on the 1 April 2011 and ending with the 31 March 2015 by reducing the revenue deficit in the years 2011-12, 2012-13, 2013-14 and 2014-15 in the order of 1.4 per cent, 0.9 per cent, 0.5 per cent and 0 per cent, respectively, of the GSDP.
- reduce the fiscal deficit to 3 per cent of the Gross State Domestic Product within a period of three years commencing on the 1 April, 2011 and ending with the 31 March, 2014 by maintaining the fiscal deficit at a level not exceeding 3.5 per cent of the Gross State Domestic Product in the years 2011-12 and 2012-13 and reducing it to 3 per cent in 2013-14.

Percentage of fiscal deficit to GSDP was 6.15 at the beginning of April, 2003. This has come down to 2.91 in 2010-11. Budget Estimates for 2010-11 provided a fiscal deficit of ₹ 12956.70 crore (4.88 per cent of GSDP) where as the actual fiscal deficit was ₹ 7730.45 crore (2.91 per cent of GSDP). The position for the last five years is as below:-

### 1.6.2 Trend of Fiscal Deficit

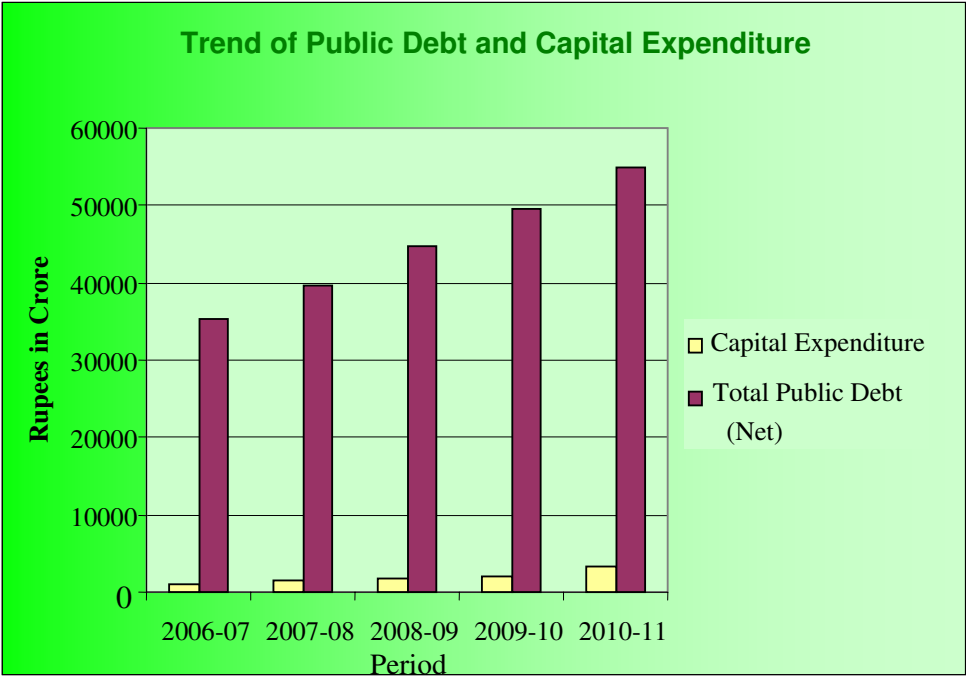


### 1.6.3 Proportion of borrowed funds spent on Capital expenditure

The capital expenditure is usually met from borrowed funds. It is desirable to fully utilise borrowed funds for the creation of capital assets. Total receipts under Public Debt and the Capital expenditure as a percentage of Public Debt receipts during the last five years are given below:

(₹ in crore)

Year	Public Debt (Receipt)	Capital Expenditure	Capital Expenditure as a percentage of Public Debt receipt
2006-07	11782.40	902.58	7.66
2007-08	12628.50	1474.58	11.68
2008-09	10842.36	1695.60	15.64
2009-10	7256.14	2059.39	28.38
2010-11	7188.90	3363.69	46.79



## CHAPTER II

### RECEIPTS

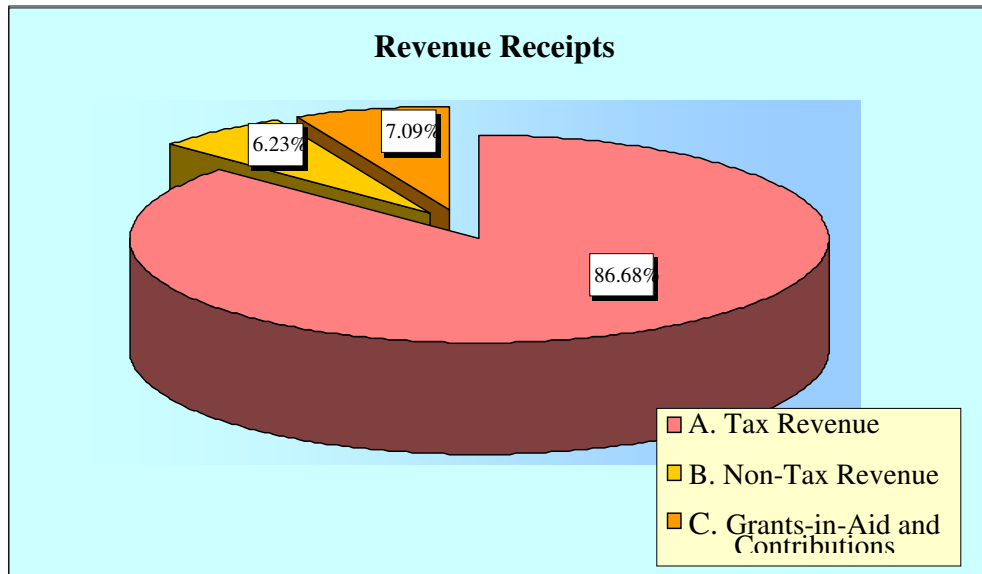
#### 2.1 Introduction

Total Receipts for 2010-11 were ₹ 38790.24 crore (Revenue Receipt ₹ 30990.95 crore and Capital Receipts ₹ 7799.29 crore). Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Revenue receipts comprises Tax Revenue (₹ 26863.54 crore), Non-Tax Revenue (₹ 1930.79 crore) and Grants-in-Aid and Contributions (₹ 2196.62 crore).

#### 2.2 Revenue Receipts

<b>Tax Revenue</b>	Comprises taxes collected and retained by the State and State's Share of Union taxes under Article 280(3) of the Constitution.
<b>Non-Tax Revenue</b>	Includes interest receipts, dividends, profits etc.
<b>Grants-in-Aid</b>	A form of Assistance to the State Government from the Union Government. It includes 'External Grant' and 'Aid, Material & Equipment' received from foreign Governments and channelised through the Union Government.





*Revenue Receipts Components (2010-11)*

Share of various taxes, non-tax revenue and grants-in-aid and contributions to total revenue receipts are given below:

(₹ in crore)

Components	Actuals
<b>A. Tax Revenue</b>	<b>26863.54</b>
Taxes on Income and Expenditure	3118.79
Taxes on Property, Capital and other Transactions	2667.37
Taxes on Commodities and Services	21077.38
<b>B. Non-Tax Revenue</b>	<b>1930.79</b>
Interest Receipts, Dividends and Profits	246.93
General Services	952.33
Social Services	231.22
Economic Services	500.31
<b>C. Grants-in-aid and Contributions</b>	<b>2196.62</b>
<b>Total - Revenue Receipts</b>	<b>30990.95</b>

## 2.3 Trend of Receipts

The trend of revenue receipts and its percentage to GSDP are presented below:

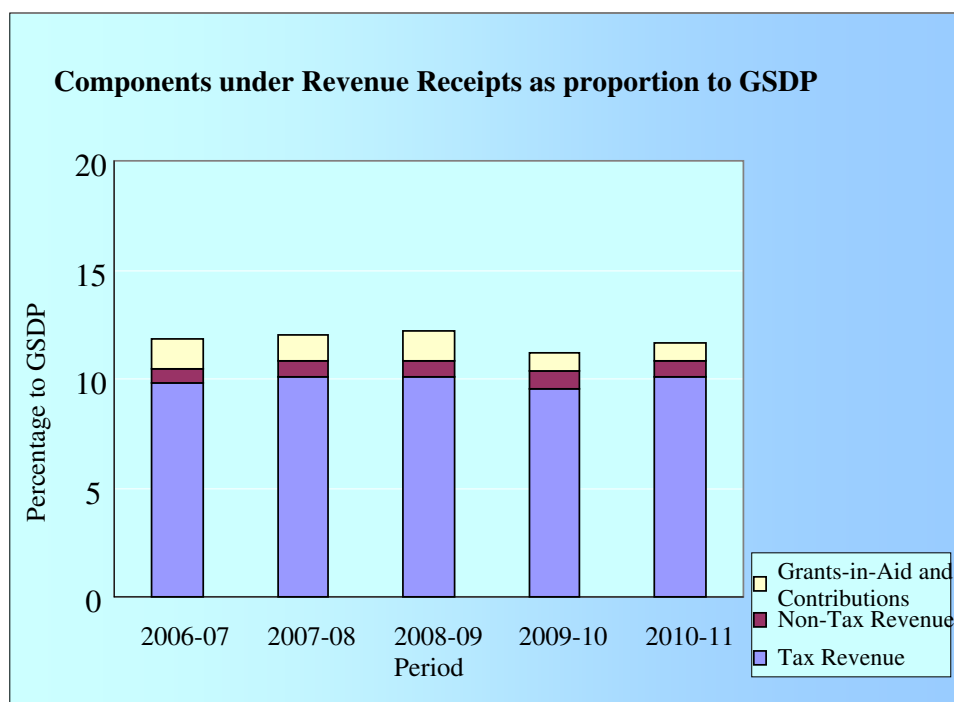
(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Tax Revenue</b>	15153.86 (9.85)	17720.65 (10.12)	20265.70 (10.08)	22023.80 (9.56)	26863.54 (10.12)
<b>Non-Tax Revenue</b>	937.57 (0.61)	1209.55 (0.69)	1559.29 (0.78)	1852.22 (0.80)	1930.79 (0.73)
<b>Grants-in-Aid</b>	2095.20 (1.36)	2176.59 (1.24)	2687.19 (1.34)	2233.38 (0.82)	2196.62 (0.83)
<b>Total Revenue Receipts</b>	18186.63 (11.83)	21106.79 (12.05)	24512.18 (12.19)	26109.40 (11.34)	30990.95 (11.68)
<b>GSDP</b>	153785	175141	201020.00	230316	265322

Note : GSDP figures communicated by Director of Economics and Statistics of Government of Kerala. The figures for 2010-11 are adopted from the budget documents for 2011-12.

The GSDP increased 15.20 *per cent* between 2009-10 and 2010-11, while revenue collection increased by 18.70 *per cent*. Gross Tax Revenue of ₹ 26863.54 crore and Non-Tax Revenue of ₹ 1930.79 crore during 2010-11 formed 10.12 *per cent* and 0.73 *per cent* respectively of the GSDP. Major portion of Tax Revenue (₹ 15833.11 crore) was collected under Taxes on Sales, Trade etc. (5.97 *per cent* of the GSDP). Out of the Tax Revenue of ₹ 26863.54 crore, the contributions of State's Own Taxes and Central Tax transfers were ₹ 21721.69 crore and ₹ 5141.85 crore respectively.

Trend of Revenue receipts relative to GSDP is presented below:



### *Sector-wise Tax Revenue*

Sector-wise distribution of Tax Revenue from 2006 to 2011 is given below:

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Taxes on Income and Expenditure	1620.71	2170.96	2294.30	2846.42	3118.79
Taxes on Property and Capital Transactions	1620.33	2136.33	2113.13	2019.52	2667.37
Taxes on Commodities and Services	11912.82	13413.36	15858.27	17157.86	21077.38
<b>Total Tax Revenue</b>	<b>15153.86</b>	<b>17720.65</b>	<b>20265.70</b>	<b>22023.80</b>	<b>26863.54</b>

## 2.4 Performance of State's Own Tax Revenue collection

An analysis of State's Own Tax Revenue and its percentage to GSDP during 2006-07 to 2010-11 are shown below:

(₹ in crore)

Year	Tax Revenue	State's share of Union Taxes	State's Own Tax Revenue	
			Amount	Percentage of Tax Revenue to GSDP
2006-07	15153.86	3212.04	11941.82	7.77
2007-08	17720.65	4051.70	13668.95	7.80
2008-09	20265.70	4275.52	15990.18	7.95
2009-10	22023.80	4398.78	17625.02	7.65
2010-11	26863.54	5141.85	21721.69	8.19

The total State's Own Tax Revenue collected during 2010-11 was in line with the normative assessment made by the Thirteenth Finance Commission (₹ 21725.63 crore) for the year.

## 2.5 Efficiency of Tax Collection

Tax collection under the major sectors and expenditure on collection during 2006-07 to 2010-11 are given below:

### A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue Collection</b>	1620.33	2136.33	2113.13	2019.52	2667.37
<b>Expenditure on Collection</b>	197.63	233.30	254.87	301.08	303.36
<b>Percentage of expenditure on collection to revenue collection</b>	12.20	10.92	12.06	14.91	11.37

## B. Taxes on Commodities and Services

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Revenue Collection</b>	11912.82	13413.36	15858.27	17157.86	21077.38
<b>Expenditure on Collection</b>	165.05	193.33	214.44	253.72	255.58
<b>Percentage of expenditure on collection to revenue collection</b>	1.39	1.44	1.35	1.48	1.21

### 2.6 Trend in State's Share of Union Taxes over the past five years

Share of various taxes to total revenue receipts are given below:

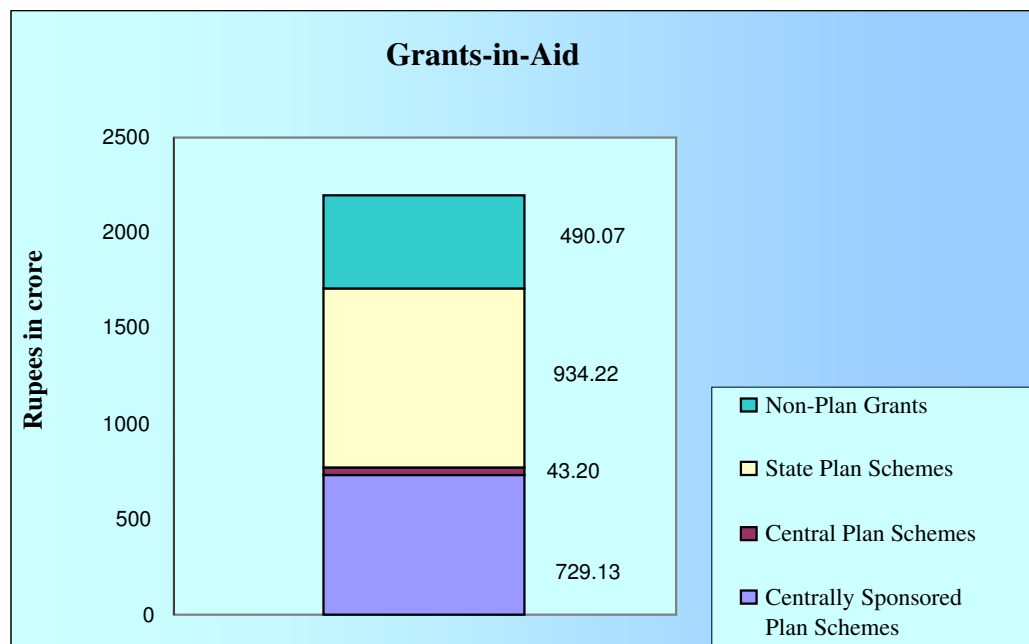
(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Corporation Tax	1002.49	1285.89	1402.06	1810.29	2009.77
Taxes on Income other than Corporation Tax	608.60	863.02	880.27	1008.40	1062.05
Taxes on Wealth	1.26	1.43	1.36	4.10	4.12
Customs	626.49	765.85	817.31	615.64	899.11
Union Excise Duties	665.25	731.10	712.81	495.90	654.08
Service Tax	308.15	404.57	461.82	464.45	512.72
Other Taxes and Duties on Commodities and Services	-0.20	-0.16	-0.11	..	..
<b>Total State Share of Union Taxes</b>	<b>3212.04</b>	<b>4051.70</b>	<b>4275.52</b>	<b>4398.78</b>	<b>5141.85</b>
<b>Total Tax Revenue</b>	<b>15153.86</b>	<b>17720.65</b>	<b>20265.70</b>	<b>22023.80</b>	<b>26863.54</b>
<b>Percentage of Union Taxes to total Tax Revenue</b>	<b>21.20</b>	<b>22.86</b>	<b>21.10</b>	<b>19.97</b>	<b>19.14</b>

### 2.7 Grants-in-Aid

Grants-in-Aid represent assistance from the Government of India, and comprise of Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by Planning Commission and Non-Plan grants recommended by the Finance

Commission and other grants. Total receipts during the year 2010-11 under Grants-in-aid were ₹ 2196.62 crore as shown below:



## 2.8 Public Debt

The section Public Debt comprises of loans such as 'Internal Debt' and 'Loans and Advances from Central Government' and their repayments made by Government. The trend of Public Debt receipts and repayments over the past five years is as under:

### Trend of Public Debt over the past 5 years

(₹ in crore)

Year	Internal Debt		Loans and Advances from Central Govt.		Total Public Debt (Net)
	Receipts	Repayments	Receipts	Repayments	
2006-07	11577.39	7278.96	205.01	250.64	4252.80
2007-08	12212.07	8162.06	416.43	255.57	4210.87
2008-09	10074.32	5279.26	768.04	292.05	5271.05
2009-10	6693.80	2140.00	562.34	265.68	4850.46
2010-11	6827.50	1667.43	361.40	307.60	5213.87

## CHAPTER III

### EXPENDITURE

#### 3.1 Introduction

Expenditure is classified as Revenue expenditure and Capital expenditure. Revenue expenditure is incurred to meet expenses for the day-to-day running of the Government. Capital expenditure is used to create permanent assets, or to enhance the utility of such assets, or to reduce permanent liabilities. Expenditure is further classified under Plan and Non-Plan.

<b>General Services</b>	Include Administration of Justice, Police, Jail, PWD, Pension etc
<b>Social Services</b>	Include Education, Health & Family Welfare, Water Supply, Welfare of SC-ST etc.
<b>Economic Services</b>	Include Agriculture, Rural Development, Irrigation, Co-operation, Energy, Industries, Transport etc

#### 3.2 Revenue Expenditure

Revenue expenditure was less than the budget estimates by ₹ 3101.74 crore (₹ 1101.43 crore less under 'Non-Plan' and ₹ 2000.31 crore under 'Plan').

The shortfall of expenditure against Budget Estimates under Revenue Section during the past five years is given below:

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
<b>Budget Estimates</b>	25545.82	28275.39	30307.98	33600.88	37766.55
<b>Actuals</b>	20824.57	24891.64	28223.86	31132.37	34664.81
<b>Shortfall</b>	4721.25	3383.75	2084.12	2468.51	3101.74
<b>Percentage of shortfall over BE</b>	18.48	11.97	6.88	7.35	8.21

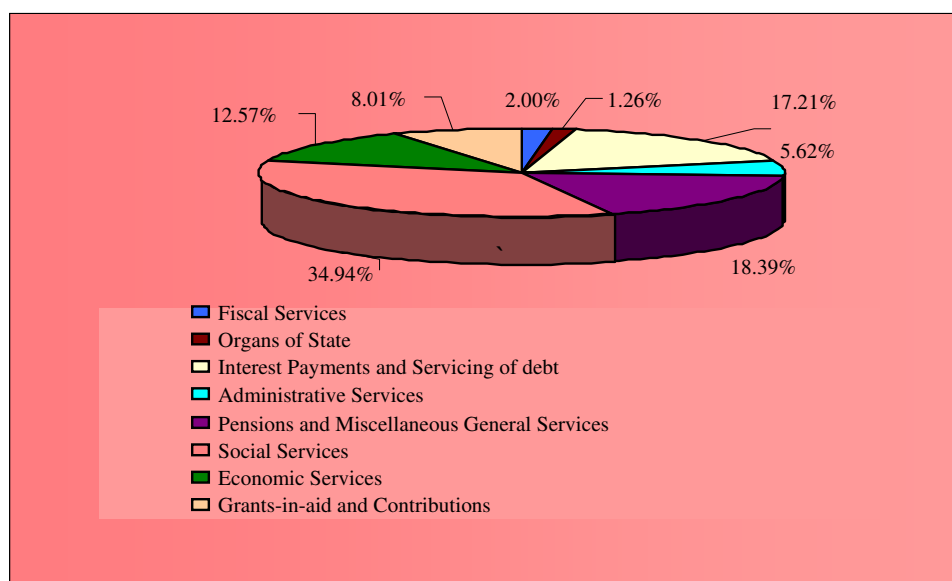
### 3.2.1 Sectoral distribution of Revenue Expenditure

Sectoral distribution of expenditure and its percentage to total revenue expenditure are given below:

(₹ in crore)

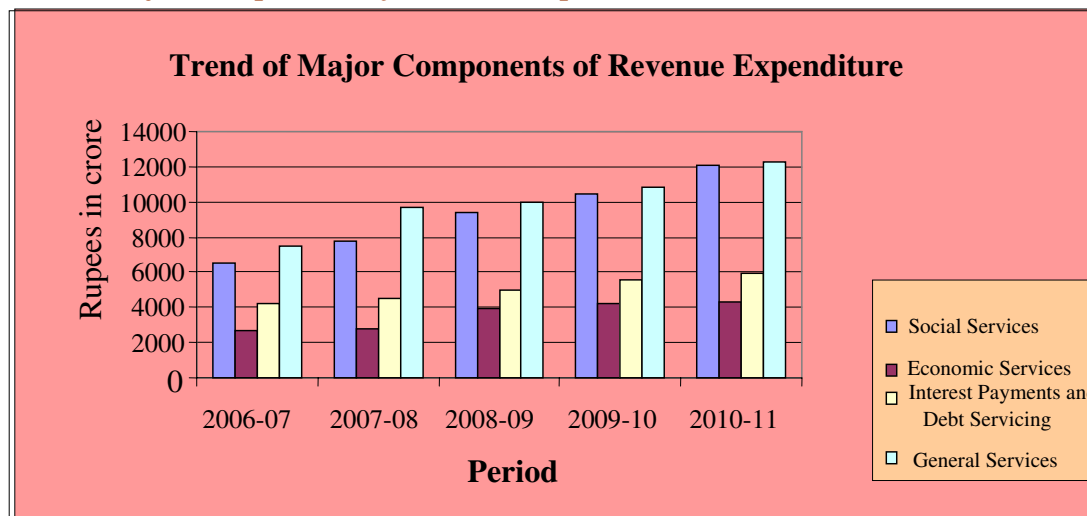
	Components	Amount	Percentage to Total Revenue Expenditure
<b>A.</b>	<b>Fiscal Services</b>	<b>693.15</b>	<b>2.00</b>
	Collection of Taxes on Income and expenditure	0.34	#
	Collection of Taxes on Property and Capital transactions	303.36	0.87
	Collection of Taxes on Commodities and Services	255.58	0.74
	Other Fiscal Services	133.87	0.39
<b>B</b>	<b>Organs of State</b>	<b>436.84</b>	<b>1.26</b>
<b>C</b>	<b>Interest Payments and Servicing of Debt</b>	<b>5964.66</b>	<b>17.21</b>
<b>D</b>	<b>Administrative Services</b>	<b>1950.01</b>	<b>5.62</b>
<b>E</b>	<b>Pensions and Miscellaneous General Services</b>	<b>6373.73</b>	<b>18.39</b>
<b>F</b>	<b>Social Services</b>	<b>12110.80</b>	<b>34.94</b>
<b>G</b>	<b>Economic Services</b>	<b>4357.46</b>	<b>12.57</b>
<b>H</b>	<b>Grants-in-aid and Contributions</b>	<b>2778.16</b>	<b>8.01</b>
	<b>Total Expenditure (Revenue account)</b>	<b>34664.81</b>	<b>100.00</b>

# negligible





### 3.2.2 Major Components of Revenue Expenditure (2006-2011)



Note:- General Services excludes MH 2048 (Appropriation for reduction or avoidance of debt), MH 2049 (Interest payments) and includes MH 3604 (Compensation and Assignment to Local Bodies and Panchayati Raj institutions).

### 3.3 Capital Expenditure

Capital disbursements were less than the budget estimates by ₹ 2311.28 crore due to less disbursement under Non-Plan (₹ 2036.32 crore) and Plan (₹ 274.96 crore).

#### 3.3.1 Sectoral distribution of Capital Expenditure

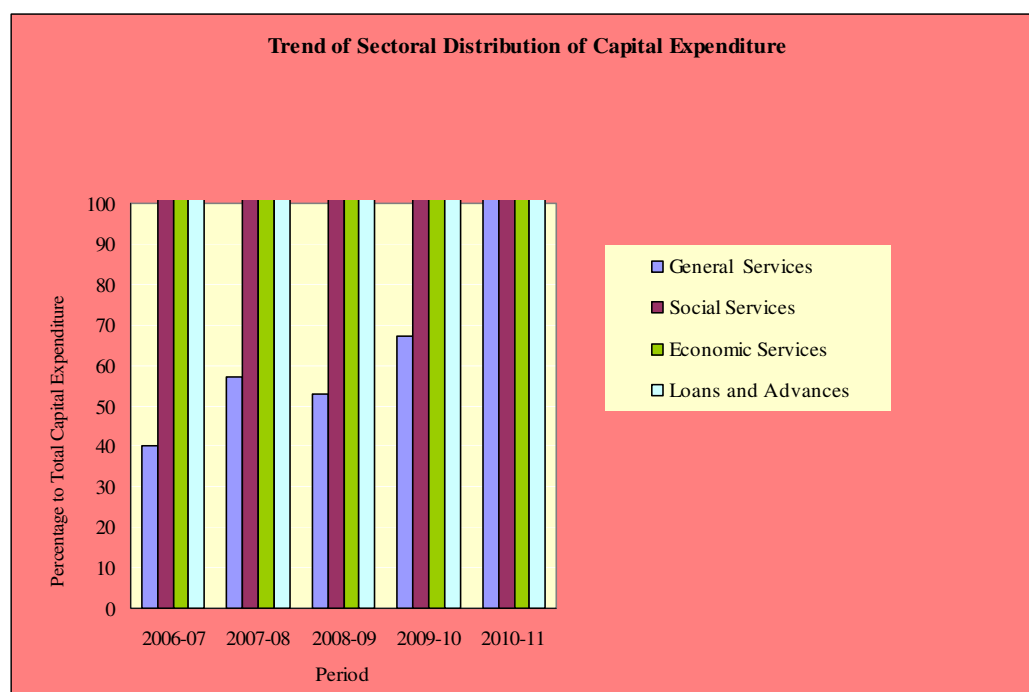
Sectoral distribution of capital expenditure and its percentage to total capital expenditure is given below:

SI No	Sector	Amount (₹ in crore)	Percentage to Capital Expenditure
1	General Services	118.55	2.88
2	Social Services	479.24	11.61
3	Economic Services	2765.90	67.05
4	Loans and Advances	761.74	18.46
	<b>Total</b>	<b>4125.43</b>	<b>100.00</b>

### 3.3.2 Sectoral distribution of capital expenditure during the past five years

(₹ in crore)

Sl. No.	Sector	2006-07	2007-08	2008-09	2009-10	2010-11
1	General Services	39.34	57.06	52.66	66.80	118.55
2	Social Services	116.25	134.64	290.51	363.63	479.24
3	Economic Services	746.99	1282.88	1352.43	1629.16	2765.90
4	Loans and Advances	349.39	893.16	983.68	876.68	761.74
	<b>Total</b>	<b>1251.97</b>	<b>2367.74</b>	<b>2679.28</b>	<b>2936.27</b>	<b>4125.43</b>

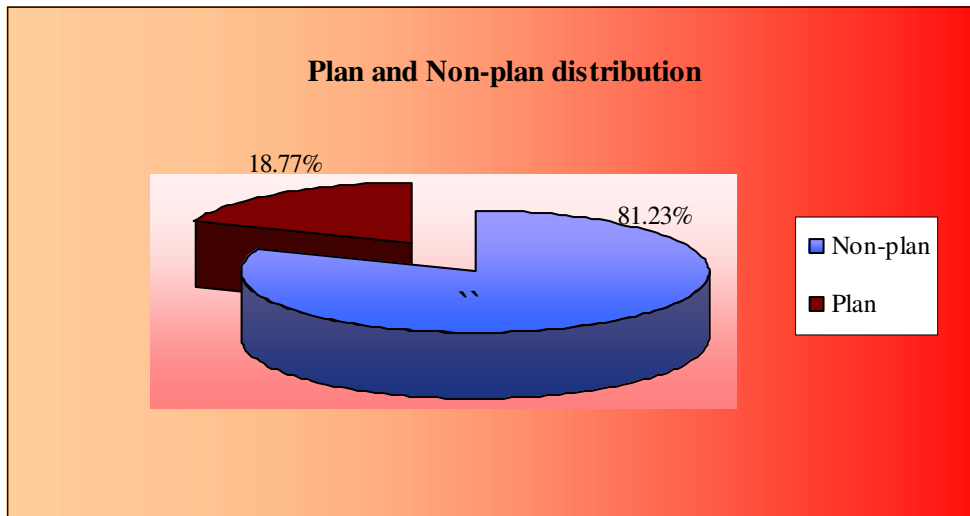


## CHAPTER IV

### PLAN & NON PLAN EXPENDITURE

#### 4.1 Distribution of expenditure

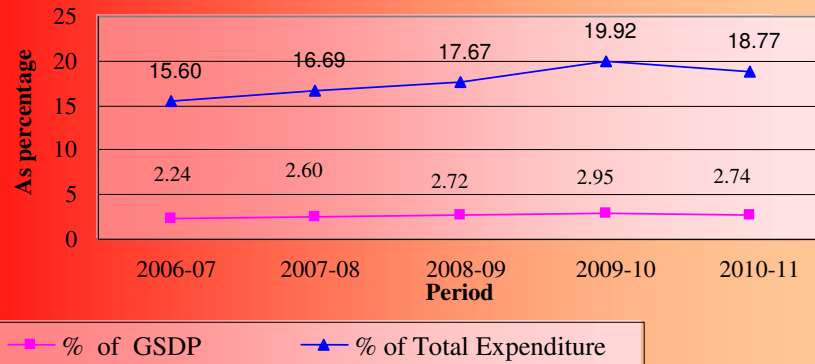
The Pie-chart below shows the distribution of disbursement under Plan and Non-plan expenditure.



#### 4.2 Plan Expenditure

During the year 2010-11, Plan Expenditure representing 18.77 per cent of total disbursements was ₹ 7280.71 crore comprising ₹ 6195.95 crore under State Plan and ₹ 1084.76 crore under Centrally Sponsored Schemes/Central Plan Schemes.

### Plan Expenditure as proportion of total expenditure and GSDP



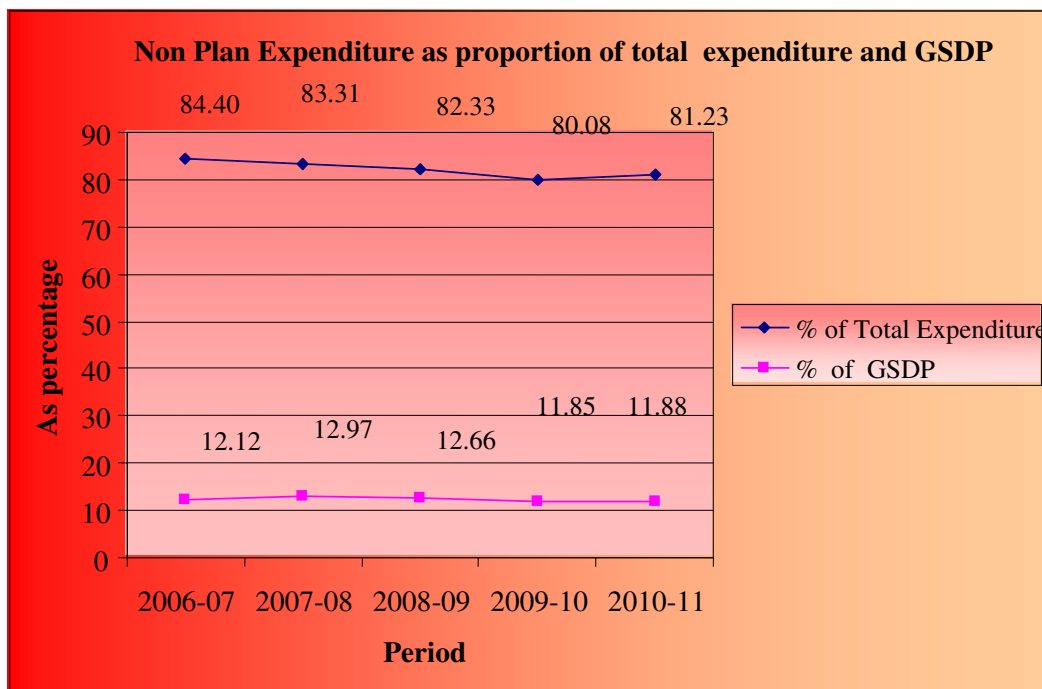
#### 4.2.1 Plan expenditure under Capital Account

(₹ in crore)

	2006-07	2007-08	2008-09	2009-10	2010-11
Total Capital Expenditure	1251.97	2367.74	2679.29	2936.07	4125.43
Capital Expenditure(plan) (Includes Loans and Advances)	1136.25	2271.58	2250.01	2606.36	3084.97
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	90.76	95.94	83.98	88.77	74.78

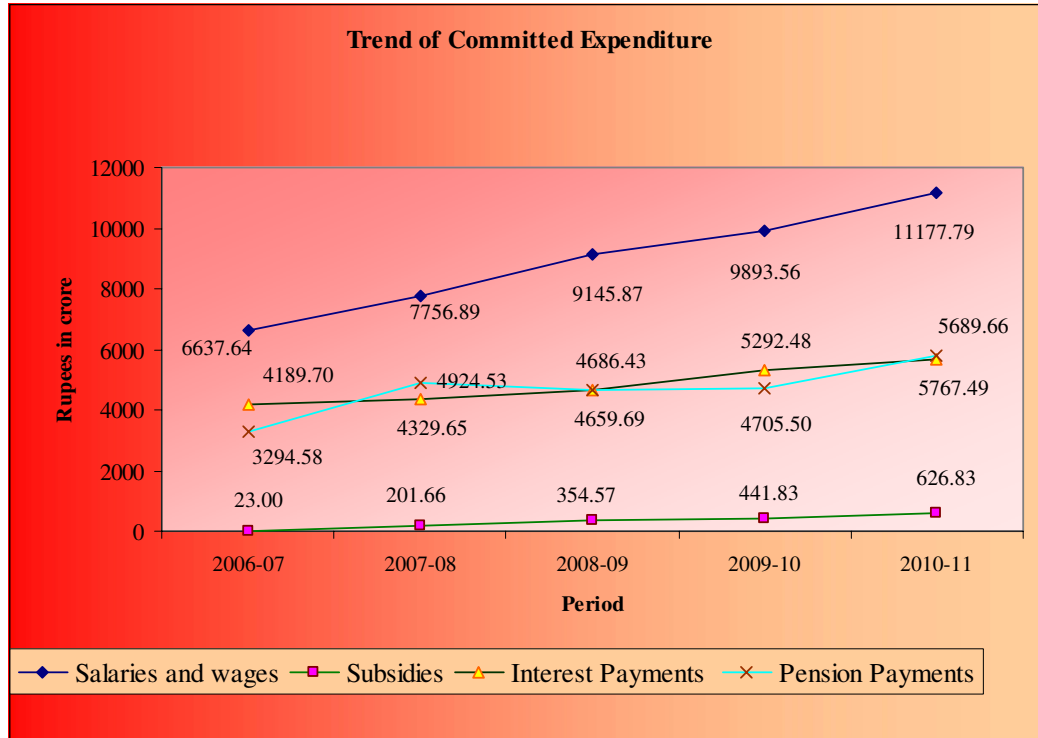
### 4.3. Non-plan Expenditure

Non-plan expenditure during 2010-11 represents 81.23 *per cent* of total expenditure (₹ 31509.53 crore) consisting of ₹ 30469.07 crore under Revenue and ₹ 1040.46 crore under Capital.



## 4.4 Committed Expenditure

The committed expenditure of the State Government on revenue account mainly consists of interest payments, pension payments, expenditure on salaries and wages and subsidies. Line chart representing trend of committed expenditure during the last five years is given below:



The ratio of salaries and wages, interest payments, pension and subsidies to Revenue Receipts of the State during the current year was 75.06 *per cent*. The steep upward trends on committed expenditure leave the Government with lesser flexibility for development spending.

(₹ in crore)

Component	2006-07	2007-08	2008-09	2009-10	2010-11
Committed Expenditure	14144.92	17197.67	18846.56	20333.37	23261.77
Revenue Expenditure	20824.57	24891.64	28223.86	31132.37	34664.81
Percentage of committed expenditure to Revenue Receipts	77.78	81.48	76.89	77.88	75.06
Percentage of committed expenditure to Revenue Expenditure	67.92	69.09	66.78	65.31	67.10

Pension payments during 2010-11 was more than the projection made by State Government in Medium Term Fiscal Plan (₹ 5426.84 crore) but exceeded the assessment made by the Thirteenth Finance Commission (₹ 5501.00 crore). The expenditure on salaries and wages (including the salary of staff of State aided educational institutions paid by Government) during the year 2010-11 was ₹ 11177.79 crore constituting 36.07 *per cent* of the revenue receipts and 32.25 *per cent* of the revenue expenditure. The salary expenditure is 48.16 *per cent* of revenue expenditure net of interest and pension payments and it remained lower than the projection made by State Government in Medium Term Fiscal Plan (₹ 11332.37 crore).

## CHAPTER V

### APPROPRIATION ACCOUNTS

#### 5.1 Summary of Appropriation Accounts

The Appropriation Accounts of the Government of Kerala for the year 2010-11 present the accounts of sums expended in the year ended 31 March 2011 compared with the sums specified in the Schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

As per the Appropriation Accounts of the State for the year 2010-11, there was actual expenditure of ₹ 41374.32 crore comprising ₹ 35257.72 crore Revenue Expenditure, ₹ 3379.83 crore Capital Expenditure, ₹ 1975.03 crore repayment of Public Debt and ₹ 761.74 crore Loans and Advances. There were Savings/Excess under these sections with reference to total Grants/Appropriation allocated by the State Legislature as indicated below:

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant/Appropriation	Supplementary Grant/Appropriation	Total	Actual Expenditure	Savings (-) Excess (+)
1	<b>Revenue</b>					
	Voted	28915.55	2951.46	31867.01	29160.78	-2706.23
	Charged	6193.85	4.72	6198.57	6096.94	-101.63
2	<b>Capital</b>					
	Voted	4081.39	1067.96	5149.35	3332.00	-1817.35
	Charged	72.82	12.64	85.46	47.83	-37.63
3	<b>Public Debt</b>					
	Charged	12351.10		12351.10	1975.03	-10376.07
4	<b>Loans and Advances</b>					
	Voted	834.09	376.64	1210.73	761.74	-448.99
	<b>Total</b>	<b>52448.80</b>	<b>4413.42</b>	<b>56862.22</b>	<b>41374.32</b>	<b>-15487.90</b>



## 5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2006-07	-4705.68	-821.56	-2692.83	-595.98	-8816.05
2007-08	-3233.47	-634.49	-1862.17	-224.82	-5954.95
2008-09	-1985.65	-536.13	-4920.56	-276.48	-7718.82
2009-10	-2336.57	-587.47	-9742.10	-561.91	-13228.05
2010-11	-2807.86	-1854.98	-10376.07	-448.99	-15487.90

### 5.2.1 Excess over provision requiring regularisation

The Appropriation Accounts disclosed excess expenditure of ₹ 15 lakh over the authorisation from the Consolidated Fund of the State during 2010-11 in one Grant and two Appropriations. This excess expenditure of ₹ 15 lakh as indicated below requires regularisation under Article 205 of the Constitution of India.

(₹ in crore)

Sl. No.	Number and title of Grants/Appropriation	Total grant/appropriation	Expenditure	Excess
	<b>Capital Voted</b>			
1	XII Police	10.00	10.14	0.14
	<b>Capital Charged</b>			
2.	XXIX Agriculture	0.04	0.05	0.01
3.	XXXII Dairy*	...	...	...
	Total	10.04	10.19	0.15

- The actual appropriation, expenditure and excess expenditure relating to this appropriation were ₹ 471000, ₹ 471083 and ₹ 83 respectively.

## 5.2.2 Advances from Contingency Fund

The Contingency Fund of the State has been established under the Kerala Contingency Fund Act, 1957 in terms of provisions of Article 267 (2) of the Constitution of India. Advances from the Fund are to be made only for meeting expenditure of an unforeseen and emergent nature, postponement of which, till its authorisation by the Legislature, would be undesirable. The Fund is in the nature of an imprest and its current corpus is ₹ 100 crore. The following details indicate the extent to which this fund was used during the last five years.

	2006-07	2007-08	2008-09	2009-10	2010-11
Number of withdrawals from Contingency Fund	18	12	11	8	9
Total withdrawals from Contingency Fund (Rupees in crore)	102.94	135.39	58.76	55.65	46.85
Withdrawals from Contingency Fund as percentage to total Budget provision	0.36	0.43	0.17	0.15	0.11

Till the close of the year 2010-11, a total amount of ₹ 33.92 crore under 2015 Elections (₹ 12.43 crore drawn on 11 March 2011), under 2406 Forestry and Wild life ( ₹ 2.49 crore drawn on 30 March 2011) and under 6216 Loans for Housing ( ₹ 19 crore drawn on 30 March 2011) were not recouped to the Fund

## 5.3 Significant Savings

Some Grants with significant savings (percentage) during the last five years are given below

Grant No.	Nomenclature	2006-07	2007-08	2008-09	2009-10	2010-11
<b>REVENUE VOTED</b>						
XXII	Urban Development	77	63	22	61	60
<b>CAPITAL VOTED</b>						
XX	Water supply and Sanitation	76	17	37	51	68
XXIX	Agriculture	60	68	62	64	61
XXXI	Animal Husbandry	76	88	51	40	46
XXXIV	Forest	55	44	20	21	30
XXXVIII	Irrigation	41	22	33	34	44
<b>CAPIAL CHARGED</b>						
	Public Debt Repayment	26	18	47	80	84

Supplementary provisions aggregating ₹ 1143.10 crore, obtained in 25 cases of ₹ 50 lakh or more in each case during the year, proved unnecessary as the expenditure did not come up to the level of the original provisions. A few instances are given below:

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
<b>Revenue Voted</b>				
II	Heads of State, Ministers and Headquarters Staff	265.56	14.82	230.40
X	Treasury and Accounts	109.27	9.19	106.34
XII	Police	1149.52	9.68	8.59
XIII	Jails	51.64	0.72	1.01
XIV	Stationery and Printing and Other Administrative Services	206.53	51.04	4.20
XVII	Education, Sports, Art and Culture	7004.66	244.23	6939.33
XX	Water Supply and Sanitation	598.58	53.44	388.87
XXI	Housing	154.73	13.77	98.42
XXII	Urban Development	932.17	5.00	374.13
XXV	Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	844.40	24.81	775.17
XXIX	Agriculture	973.28	34.89	904.82
XXXIV	Forest	258.20	8.06	221.65
XXXV	Panchayat	138.55	12.35	131.46
XXXVI	Community Development	285.46	75.01	263.51
XXXVIII	Irrigation	233.43	9.44	208.39
XLI	Transport	34.49	1.29	27.64
XLVI	Social Security and Welfare	1104.73	169.89	1079.56

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
<b>Capital Voted</b>				
XV	Public Works	2470.53	188.45	1472.84
XVIII	Medical and Public Health	107.23	18.81	98.78
XXV	Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	91.47	18.91	72.48
XXIX	Agriculture	115.72	11.20	49.63
XXX	Food	35.94	3.20	32.46
XXXIV	Forest	19.17	0.83	14.00
XXXVI	Community Development	4.50	1.50	2.49
XXXVIII	Irrigation	303.64	162.57	261.55

## CHAPTER VI

### ASSETS AND LIABILITIES

#### 6.1 Assets

In the existing Government accounting system, comprehensive accounting of fixed assets like land and building owned by the Government is not done. However, the government accounts do capture the financial liabilities of Government and the assets created out of the expenditure incurred. Total investments as share capital in Statutory Corporations, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies etc., stood at ₹ 3807.52 crore at the end of 2010-11 (excluding investment of ₹ 86.37 crore for which details are awaited). Dividends received during the year were ₹ 75.46 crore (1.98 *per cent* of investment). During 2010-11, investments increased by ₹ 479.27 crore and dividend income increased by ₹ 48.17 crore.

The cash balance with the Government excluding departmental balances (PWD, Forest etc.) increased from ₹ 58.40 crore at the beginning of the year 2010-11 to ₹ 58.88 crore at its end.

#### 6.2 Debt and Liabilities

Outstanding Public Debt of the State at the end of 2010-11 was ₹ 54887.18 crore, comprising Internal Debt (₹ 48528.10 crore) and Loans and Advances from Central Government (₹ 6359.08 crore). Other liabilities accounted under Public Account were ₹ 27532.50 crore. The State also acts as a banker and trustee in respect of Small Savings, Provident Funds and Deposits. There was an overall increase of ₹ 2958.78 crore in respect of such liabilities of the State Government during 2010-11.

Interest payments on debt and other liabilities totalling ₹ 5689.66 crore constituted 16.41 percentage of revenue expenditure of ₹ 34664.81 crore. Interest payments on public debt were ₹ 4059.64 crore (Internal Debt: ₹ 3631.86 crore, Loans and Advances from Central Government: ₹ 427.78 crore) and ₹ 1630.02 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 397.18 crore during 2010-11.

Internal debt of ₹ 6827.50 crore was raised during 2010-11. The debt obligations discharged were ₹ 1667.43 crore and interest paid on internal debt was ₹ 3637.81 crore (includes ₹ 5.94 crore being Management of Debt). Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

Year	Internal Debt	Loans & Advances from Central Govt.	Total Public Debt	Small Savings (#)	Provident Funds	Other obligations (*)	Total Liabilities	% of total liabilities to GSDP
2006-07	29969.15	5371.77	35340.92	7755.91	6778.36	2286.15	52161.34	33.92
2007-08	34019.16	5532.63	39551.79	7952.93	7904.85	2698.25	58107.82	33.18
2008-09	38814.23	6008.62	44822.85	9308.67	9138.16	2827.55	66097.23	32.88
2009-10	43368.03	6305.28	49673.31	11241.27	10054.85	3253.88	74223.31	32.23
2010-11	48528.10	6359.08	54887.18	12677.82	11108.24	3746.44	82419.68	31.06



(#) Includes Trusts and Endowments and Insurance and Pension Funds

(\*) Includes Reserve Funds and Deposits

### 6.3 Guarantees

Government give guarantees for due discharge of certain liabilities like repayment of loans, share capital, payment of interest, dividend etc. by Statutory Corporations, Government Companies, Co-operative Banks, Societies etc. Section 3 of the Kerala Ceiling on Government Guarantees Act, 2003 which came into effect on 5 December 2003 stipulates that the total outstanding Government guarantees as on the first day of April any year shall not exceed ₹ 14000 crore.

The position of guarantees for the period 2006-07 to 2010-11 is given below:

(₹ in crore)

At the end of the year	Amount Guaranteed	Amount outstanding
2006-07	12646.70	9405.33
2007-08	14871.08	8317.34
2008-09	11385.55	7603.32
2009-10	10225.78	7495.00
2010-11	12625.07	7425.79

As per the statement furnished by the Government the outstanding guarantees as on 31 March 2011 was ₹ 7425.79 crore. An amount of ₹ 160.31 crore was received by Government during 2010-11 towards guarantee fee. Arrears of guarantee fee as on 31 March 2011 amounted to ₹ 231.90 crore.

## CHAPTER VII

### OTHER ITEMS

#### 7.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. State Government receives loans from Central Government, LIC of India, NCDC, NABARD, RBI etc. It also raises loans from open market to finance certain projects, schemes, etc. As on 31.3.2011 there was no adverse balance under Internal Debt

#### 7.2 Loans and Advances by the State Government

Total Loans and Advances disbursed by the State Government at the end of the year 2010-11 was ₹ 8466.47 crore. During the year 2010-11, the State Government disbursed Loans and Advances amounting to ₹ 761.74 crore.

In respect of loans and advances, the detailed accounts of which are maintained by the Principal Accountant General (A&E), recovery of ₹ 3525.77 crore (Principal: ₹ 2028.01 crore and Interest: ₹ 1497.76 crore) was in arrears as on 31 March 2011. The terms and conditions of loan aggregating to ₹ 1704.89 crore have not been prescribed by Government.

Information furnished by the Department of Agriculture, Department of Industries and Department of Co-operation revealed that the amount of recoveries in arrears was ₹ 1315.48 crore (Principal: ₹ 757.71 crore, Interest: ₹ 557.77 crore) as on 31 March 2011. This amount represents only part of the arrears. A few departmental officers did not furnish the details of overdue arrears.

#### 7.3 Financial Assistance to Local Bodies and Others

Assistance given to local bodies and others in 2010-11 was ₹ 9798.20 crore. It increased from ₹ 6237.27 crore in 2006-07 to ₹ 9798.20 crore in 2010-11 reflecting 57.09 *per cent* increase in the last five years. Out of the total financial assistance given to local bodies and others, the share of Educational Institutions was 42.76 *per cent*, 45.05 *per cent*, 43.56 *per cent*, 41.16 *per cent* and 41.72 *per cent* respectively for the years, 2006-07, 2007-08, 2008-09, 2009-10 and 2010-11.

During the year 2010-11, financial assistance given to Local Self Government Institutions was ₹ 4313.52 crore (Municipal Corporation and Municipalities: ₹ 901.87 crore, Panchayati Raj Institutions: ₹ 3411.65 crore) constituting 13.92 *per cent* of the revenue receipts and 12.44 *per cent* of the revenue expenditure. The share of Local Self Government Institutions alone was 44.02 *per cent* of the total financial assistance to local bodies and others.



Details of financial assistance to local bodies, educational institutions, etc.

(₹ in crore)

<b>Financial Assistance to Local bodies and Others</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>
Educational Institutions (Aided Schools, Aided Colleges, Universities etc)	2666.63	2812.88	3306.81	3546.61	4087.83
Municipal Corporations and Municipalities	385.43	485.85	966.99	834.46	901.87
Zilla Parishads and Other Panchayati Raj Institutions	2219.28	2421.93	2600.11	2996.66	3411.65
Development Agencies	6.15	1.36	1.95	2.04	5.25
Hospitals and Other Charitable Institutions	43.32	53.98	56.66	76.40	139.02
Other Institutions	916.46	468.50	658.83	1159.47	1252.58
<b>Total</b>	<b>6237.27</b>	<b>6244.50</b>	<b>7591.35</b>	<b>8615.64</b>	<b>9798.20</b>

## 7.4 Cash Balance and investment of Cash Balance

(₹ in crore)

Particulars	As on 1 April 2010	As on 31 March 2011	Increase/ Decrease(-)
Cash balance	58.40	58.88	0.48
Investments from cash balances (a+b)	3230.42	3517.46	287.04
a. GOI Treasury Bills	3219.94	3506.98	287.04
b. GOI Securities	10.48	10.48	
<b>Fund-wise break-up of investments from earmarked balances (a to d)</b>	1097.23	1480.74	383.51
a. Sinking Fund	1092.67	1473.68	381.01
b. Agriculturists' Rehabilitation Fund	2.39	2.39	Nil
c. Kudikidappukars' Benefit Fund	2.17	2.17	Nil
d. Kerala Consumer Welfare Fund		2.50	2.50
Interest realised during the year on investment of cash balances	95.21	106.58	11.37

The State Government had a positive closing cash balance at the end of 2010-11. Interest realized during 2010-11 on the investment on Sinking fund has been fully reinvested in securities. There was 11.95 *per cent* increase in interest realized on investment of cash balance.

## 7.5 Reconciliation of Accounts

All the Controlling Officers (COs) are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E). Such reconciliation has been completed in respect of 21 *per cent* of total expenditure and 7 *per cent* of total receipts. The Director of Public Instruction, Director of Scheduled Castes Development, Director of Medical Education, Director of National Savings and Director of Tourism are the major departmental Controlling Officers, who have not reconciled the figures of expenditure and receipts.

## 7.6 Submission of Accounts by Treasuries and Divisions

There are 23 District Treasuries, 159 Public Works Divisions and 100 Forest Divisions rendering accounts to the Principal Accountant General (A&E). During 2010-11 only a few treasuries/divisions have rendered the accounts on the due dates. The delay in rendering accounts ranged from 1 to 25 days.

In respect of Public Works and Forest Divisions, the delays ranged from 1 to 17 days.

## 7.7 Abstract Contingent (AC) Bills and Detailed Contingent (DC) Bills

According to Rule 187 (d) of the Kerala Treasury Code, all contingent claims that require the countersignature of the controlling authority after payment are to be initially drawn by the Drawing and Disbursing Officer (DDO) from the treasury by presenting Abstract Contingent bills in the prescribed form (Form TR 60). According to the records maintained by the Principal Accountant General (A&E), 31 AC bills drawn by 26 DDOs upto March 2011 involving ₹ 2.63 crore were not adjusted as of June 2011 due to non-receipt of DC bills.

## 7.8 Commitments on account of Incomplete Projects/Works

There are 292 projects/work on which an expenditure of ₹ 1197.10 crore was incurred up to March 2011 were not completed as at the end of March 2011 though the stipulated period of completion was over. Further, of the 292 incomplete projects/works, the original cost of 95 projects/works was revised by the Government which resulted in cost overrun amounting to ₹ 305.67 crore as on 31 March 2011.

## 7.9 Rush of Expenditure

According to Para 91(2) of the Kerala Budget Manual, rush of expenditure in the closing month of the financial year should be avoided. However, the expenditure incurred under certain selected Heads of Account during March 2011 ranged between 50 *per cent* and 100 *per cent* of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2010-11 in the above mentioned heads are as below:

( ₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of Expenditure during March to total expenditure
2215	Water Supply and Sanitation	30.85	94.12	31.70	232.2	388.87	202.66	52.12
2217	Urban Development	3.21	50.78	9.74	310.11	373.84	246.83	66.03
2405	Fisheries	5.72	35.06	39.56	127.39	207.73	117.81	56.71
2425	Co-operation	19.87	26.43	29.84	118.79	194.93	98.49	50.53
2506	Land Reforms				1.51	1.51	1.51	100.00
2551	Hill Areas	-0.09	0.16	0.15	24.11	24.33	19.24	79.08
2801	Power		0.47	5.00	99.97	105.44	99.97	94.82
2810	New and Renewable Energy	0.03	0.78	1.47	26.64	28.92	26.36	91.15
3055	Road Transport	..	..	..	15.00	15.00	15.00	100.00
4055	Capital Outlay on Police	..	0.07	..	10.07	10.14	10.07	99.31
4235	Capital Outlay on Social Security and Welfare	..	4.00	0.65	10.64	15.29	9.71	63.51
4250	Capital Outlay on Other Social Services	0.26	1.04	0.49	3.11	4.90	2.76	56.33
4402	Capital Outlay on Soil and Water Conservation	..	2.52	..	13.93	16.45	9.40	57.14

( ₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of expenditure during March to total expenditure
4404	Capital Outlay on Dairy Development	..	..	..	0.05	0.05	0.05	100.00
4405	Capital Outlay on Fisheries	3.16	10.63	15.17	55.02	83.98	44.62	53.13
4406	Capital Outlay on Forestry and Wild life	0.44	2.31	1.48	9.77	14.00	7.37	52.64
4425	Capital Outlay on Co-operation	0.04	12.16	15.34	183.51	211.05	175.48	83.15
4515	Capital Outlay on Other Rural Development Programmes	..	..	0.49	22.00	22.49	21.27	94.58
4702	Capital Outlay on Minor Irrigation	1.21	1.53	2.90	21.55	27.19	16.07	59.10
4858	Capital Outlay on Engineering Industries	..	..	..	12.27	12.27	12.27	100.00
4860	Capital Outlay on Consumer Industries	..	..	..	35.78	35.78	35.78	100.00
5053	Capital Outlay on Civil Aviation	..	12.00	..	37.07	49.07	27.07	55.17
5054	Capital Outlay on Roads and Bridges	124.16	141.03	299.66	843.27	1408.12	751.89	53.40
5056	Capital Outlay on Inland Water Transport	0.62	0.47	0.97	5.66	7.72	4.68	60.62
5452	Capital Outlay on Tourism	0.20	0.48	8.05	25.88	34.61	18.93	54.70

(₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of expenditure during March to total expenditure
6405	Loans for Fisheries	..	..	..	8.20	8.20	8.20	100.00
6408	Loans for Food, Storage and Warehousing	..	..	0.19	1.74	1.93	1.34	69.43
6515	Loans for other Rural Development programmes	..	..	..	0.89	0.89	0.89	100.00
6857	Loans for Chemical and Pharmaceutical Industries	..	..	..	6.10	6.10	4.10	67.21
6860	Loans for Consumer Industries	20.40	..	..	37.56	57.96	37.56	64.80
7053	Loans for Civil Aviation	..	..	..	32.00	32.00	32.00	100.00

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