APPENDICES

Appendix 1.1
State Profile
(Reference: Page 1, Paragraphs 1.3; Page 12 and 1.6.1; Page 19)

A. General Data

Sl. No.	Particulars		Figures
1.	Area		38863 sq. km.
2.	Population		
	a.	As per 2001 Census	3.18 crore
	b.	As per 2011 Census	3.34 crore
3.	a.	Density of Population (as per 2001 Census) (All India Density = 325 persons per sq.km)	819 persons per sq. km.
	b.	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq.km)	860 persons per sq. km.
4.	[42]Population Below Poverty Line (BPL) (All India Average = 21.92 *per cent*)		7.05 *per cent*
5.	a.	Literacy (as per 2001 Census) (All India Average = 64.8 *per cent*)	90.92 *per cent*
	b.	Literacy (as per 2011 Census) (All India Average = 74.04 *per cent*)	93.91 *per cent*
6.	Infant mortality[43] (per 1000 live births)(All India Average =40per 1000 live births)		13
7.	Life Expectancy at birth[44] (All India Average = 65.8 years)		74.2 years
8.	Gini Coefficient[45]		
	a.	Rural (All India = 0.29)	0.42
	b.	Urban (All India = 0.38)	0.50
9.	Gross State Domestic Product (GSDP) 2013-2014 at current prices		₹4,02,972 crore
	Per capita GSDP Compounded Annual Growth Rate (2004-05 to 2013-14)	Kerala	13.88 *per cent*
		General Category States	14.88 *per cent*
10.	GSDP Compounded Annual Growth Rate (2004-05 to 2013-14)	Kerala	14.49 *per cent*
		General Category States	15.49 *per cent*
11.	Population Growth (2003-04 to 2012-13)	Kerala	4.86 *per cent*
		General Category States	12.94 *per cent*
12.	Per capita income at current prices(2012-13)	Kerala	₹99,977
		All India	₹68,757

B. Financial Data

Particulars				
Compounded Annual Growth Rate		2004-05 to 2012-13		2004-05 to 2013-14
		General Category States	Kerala	Kerala
		(In *per cent*)		
a.	Revenue Receipts	16.93	15.96	15.45
b.	Own Tax Revenue	16.42	16.34	15.19
c.	Non Tax Revenue	12.49	22.66	23.75
d.	Total Expenditure	15.37	16.01	15.54
e.	Capital Expenditure	17.01	26.96	22.69
f.	Revenue Expenditure on Education	17.44	15.74	15.31
g.	Revenue Expenditure on Health	16.50	16.93	16.45
h.	Salary and Wages	14.73	15.81	15.35
i.	Pension	18.34	16.57	16.10

[42] Source of General Data: Planning Commission Poverty Estimates for 2011-12, 23rd July 2013 press release.
[43] Infant mortality rate (SRS Bulletin September 2014).
[44] Economic Survey 2012-13 (Office of the Registrar General of India, Ministry of Home Affairs)
[45] Gini Coefficient (Unofficial estimates of Planning Commission, 2009-10 URP; 66th Round)

Gini Coefficient is a measure of inequality of income among the population. Value rate is from zero to one, closer to zero inequality is less; closer to one inequality is higher.

Appendix 1.2
Part A : Structure and form of Government Accounts
(Reference: Paragraph 1.1; Page 2)

Structure of Government Accounts: The accounts of the State Government are kept in three parts: (i) Consolidated Fund, (ii) Contingency Fund and (iii) Public Account.

Part I: Consolidated Fund : All revenues received by the State Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans shall form one consolidated fund entitled 'The Consolidated Fund of the State' established under Article 266 (1) of the Constitution of India.

Part II: Contingency Fund: Contingency Fund of the State established under Article 267 (2) of the Constitution is in the nature of an imprest placed at the disposal of the Governor to enable him to make advances to meet urgent unforeseen expenditure, pending authorisation by the Legislature. Approval of the Legislature for such expenditure and for withdrawal of an equivalent amount from the Consolidated Fund is subsequently obtained, whereupon the advances from the Contingency Fund are recouped to the Fund.

Part III: Public Account: Receipts and disbursements in respect of certain transactions such as small savings, provident funds, reserve funds, deposits, suspense, remittances etc which do not form part of the Consolidated Fund, are kept in the Public Account set up under Article 266 (2) of the Constitution and are not subject to vote by the State Legislature.

Part B : Layout of Finance Accounts

The Finance Accounts have been divided into two volumes. Volume 1 presents the financial statements of the Government in a summarised form while the details are presented in Volume 2.

Statement No.	Details of Statements
1.	Statement of Financial Position.
2.	Statement of Receipts and Disbursements.
3.	Statement of Receipts in Consolidated Fund.
4.	Statement of Expenditure in Consolidated Fund.
5.	Statement of Progressive Capital Expenditure.
6.	Statement of Borrowings and other Liabilities.
7.	Statement of Loans and Advances given by the Government.
8.	Statement of Grants-in-aid given by the Government.
9.	Statement of Guarantees given by the Government.
10.	Statement of Voted and Charged Expenditure.
11.	Detailed Statement of Revenue and Capital Receipts by minor heads.
12.	Detailed Statement of Revenue Expenditure by minor heads.
13.	Detailed Statement of Capital Expenditure.
14.	Detailed Statement of Investments of the Government.
15.	Detailed Statement on Borrowings and Other Liabilities.
16.	Detailed Statement on Loans and Advances made by Government.
17.	Detailed Statement on Sources and Application of funds for expenditure other than on revenue account.
18.	Detailed Statement on Contingency Fund and Public Account transactions.
19.	Detailed Statement on Investments of earmarked funds.

Appendix 1.3
Part A : Methodology adopted for assessment of fiscal position
(Reference: Paragraph 1.1; Page 2)

The norms/ceilings prescribed by the Twelfth Finance Commission (TFC) for selected fiscal variable along with its projections for a set of fiscal aggregates and the commitments/projections made by the State Governments in their Fiscal Responsibility Acts and in other statements required to be laid in the legislature under the Act are used to make qualitative assessment of the trends and pattern of major fiscal aggregates. Assuming that Gross State Domestic Product (GSDP) is the good indicator of the performance of the State's economy, major fiscal aggregates like tax and non-tax revenue, revenue and capital expenditure, internal debt and revenue and fiscal deficits have been presented as percentage to the GSDP at current market prices. The buoyancy coefficients for relevant fiscal variables with reference to the base represented by GSDP have also been worked out to assess whether the mobilisation of resources, pattern of expenditure etc, are keeping pace with the change in the base or these fiscal aggregates are also affected by factors other than GSDP.

The trends in GSDP for the last five years are indicated below:

	2009-10	**2010-11**	**2011-12**	**2012-13**	**2013-14**
GSDP[46] (₹ in crore)	2,31,999	2,63,773	3,07,906	3,49,338	4,02,972
Growth rate of GSDP	14.41	13.70	16.73	13.46	15.35
Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2011-12 are provisional and that for 2012-13 are Quick Estimates. The figures for 2013-14 are adopted from the budget documents for 2014-15.					

The definitions of some of the selected terms used in assessing the trends and pattern of fiscal aggregates are given below:

Terms	**Basis of calculation**
Buoyancy of a parameter	Rate of Growth of the parameter/GSDP Growth
Buoyancy of a parameter (X) with respect to another parameter (Y)	Rate of Growth of parameter (X)/ Rate of Growth of parameter (Y)
Rate of Growth (ROG)	[(Current year Amount /Previous year Amount)-1] x 100
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	Interest payment/[(Amount of previous year's Fiscal Liabilities + Current year's Fiscal Liabilities)/2] x 100
Interest spread	GSDP growth rate – Average Interest Rate
Quantum spread	Debt stock x Interest spread
Interest received as *per cent* to Loans Outstanding	Interest Received/[(Opening balance + Closing balance of Loans and Advances)/2] x 100
Revenue Deficit	Revenue Receipts – Revenue Expenditure
Fiscal Deficit	Revenue Expenditure + Capital Expenditure + Net Loans and Advances – Revenue Receipts – Miscellaneous Capital Receipts
Primary Deficit	Fiscal Deficit – Interest payments
Balance from Current Revenues (BCR)	Revenue Receipts **minus** all Plan grants and Non-plan Revenue Expenditure excluding expenditure recorded under the major head 2048 – Appropriation for reduction of Avoidance of debt
Domar Gap	Nominal GSDP Growth Rate - Average interest Rate

[46] Base year 2004-05

Appendix 1.3
Part B : The Kerala Fiscal Responsibility Act

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 Thirteenth Finance Commission has prescribed a fiscal consolidation map which required the State to eliminate revenue deficit by 2014-15 and to achieve fiscal deficit of 3 *per cent* of GSDP by 2013-14. The State was also required to amend their Fiscal Responsibility Act to conform to the above fiscal reform path. Accordingly, 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 zero *per cent*, respectively, of the gross state domestic product,

- build up surplus amount of revenue and utilise such amount for discharging liabilities in excess of assets;

- reduce the fiscal deficit to 3 *per cent* of the estimated 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;

- reduce the State's total debt liabilities to 29.8 *per cent* of the estimated gross domestic product within a period of four years commencing on the 1 April, 2011 and ending with the 31 March, 2015 by reducing the total debt liability in the years of 2011-12, 2012-13, 2013-14 and 2014-15 to the order of 32.3 *per cent*, 31.7 *per cent*, 30.7 *per cent* and 29.8 *per cent* respectively of the gross state domestic product;

Outcome indicators given in the Medium Term Fiscal Plan for 2013-14 to 2015-16 are given in the following table.

Outcome indicators set out in the Medium Term Fiscal Plan for the years 2013-14 to 2015-16

(₹in crore)

Sl. No.	Item	2010-11 Accounts	2011-12 Accounts	2012-13 Revised Estimates	2013-14 Budget Estimates	Forward estimates	
						2014-15	2015-16
1.	**Revenue Receipts**	**30991**	**38010**	**48269**	**58058**	**68075**	**81337**
1 (a)	State's Own Tax Revenue	21722	25719	31702	38771	46525	55830
1 (b)	Non Tax Revenue	1931	2592	4458	4922	5660	6509
1 (c)	Resources from Centre	7338	9700	12108	14365	16520	18998
2.	**Revenue Expenditure**	**34665**	**46045**	**51676**	**60328**	**68609**	**81294**
2 (a)	Non-interest Revenue Expenditure	28975	39751	44630	52654	59873	71442
2 (b)	Interest	5690	6294	7045	7673	8736	9852
2 (c)	Salaries	11032	16029	16753	19662	22449	27281
2 (d)	Pensions	5767	8700	8467	9438	10570	13781
2 (e)	Non - SPI Revenue Expenditure	12176	15022	19410	23554	26854	30380
2 (e) (i)	Subsidies	624	1002	1085	953	1048	1153
2 (e) (ii)	Power Subsidy	0	0	0	0	0	0
2 (e) (iii)	Maintenance and repair	734	755	1049	805	885	974
2 (e) (iv)	Devolution to LSGs	2971	3897	4878	6099	7653	9259
2 (e) (v)	Administrative Expenditure	1315	1633	1981	2403	2643	2907
2 (e) (vi)	Other Revenue Expenditure	6533	7736	10416	13296	14625	16088
3.	**Revenue Surplus/Deficit**	**-3674**	**-8034**	**-3406**	**-2270**	**96**	**43**
4.	**Effective Revenue Surplus/Deficit**	**-1326**	**-5263**	**-609**	**1202**		
5.	**Capital Expenditure**	**4126**	**4851**	**8059**	**9749**	**14699**	**16757**
5 (a)	Capital outlay	3364	3853	6903	8635	13474	15410
5 (b)	Loan disbursements (Net)	762	999	1155	1113	1225	1347
5 (c)	Non Debt Capital Receipts	69	71	120	146	160	176
6.	**Fiscal Deficit/Surplus**	**-7731**	**-12815**	**-11345**	**-11873**	**-14442**	**-16538**
7.	**Primary Fiscal Deficit/Surplus**	**-2041**	**-6521**	**-4300**	**-4199**	**-5706**	**-6686**
8.	End of the period Debt	74821	84046	95333	107684	121343	136833
9.	Debt Service	5965	6304	7045	7673	8736	9852
10.	Salary + Pension + Interest	22489	31023	32266	36773	41755	50914
11.	Explicit Power subsidy	0	0	0	0	0	0
12.	Debt Stock	78673	89418	101248	114121	128564	145102
13.	Government Guarantees	7426	8277	8894			
14.	Interest/ Revenue *(per cent)*	18.36	16.56	14.60	13.22	12.72	12.11
15.	Debt/ Revenue *(per cent)*	253.86	235.25	209.76	196.56	187.12	178.40
16.	(Salary + Pension + Interest)/ Revenue *(per cent)*	72.57	81.62	66.85	63.34	60.77	62.60
17.	(Salary + Pension + Interest)/ GSDP *(per cent)*	8.35	9.84	8.88	8.75	8.67	9.24
18.	(Salary + Pension)/ GSDP *(per cent)*	6.23	7.85	6.94	6.92	6.86	7.45
19.	Revenue Deficit/ Revenue Receipt *(per cent)*	11.86	21.14	7.06	3.91	-0.14	-0.05
20.	**RD/GSDP *(per cent)***	**1.36**	**2.55**	**0.94**	**0.54**	**-0.02**	**-0.01**
21.	**FD/GSDP *(per cent)***	**2.87**	**4.07**	**3.12**	**2.82**	**3.00**	**3.00**
22	Effective RD as percentage of GSDP	0.49	1.67	0.17	-0.29		
23.	Debt stock / GSDP *(per cent)*	29.20	28.37	27.87	27.14	26.70	26.32
24.	GSDP	269474	315206	363305	420479	481448	551258
25.	Nominal GSDP Growth Rate *(per cent)*	15.96	16.97	15.26	15.74	14.50	14.50
26.	Average Interest rate *(per cent)*	7.60	7.49	7.39	7.13	7.20	7.20
27.	Domar Gap	8.36	9.48	7.87	8.61	7.30	7.30

Appendix 1.4

Part A : Abstract of receipts and disbursements for the year 2013-14
(Reference: Paragraph 1.1.1; Page 2)

(₹in crore)

Receipts				Disbursements					
2012-13			2013-14	2012-13					2013-14
	Section – A: Revenue					**Non-Plan**	**Plan**	**Total**	
44137.30	**I. Revenue Receipts**		**49176.93**	**53488.74**	**I. Revenue Expenditure**	**53411.84**	**7073.66**	**60485.50**	**60485.50**
30076.61	Own Tax Revenue	31995.01		**22786.61**	**General Services**	**26478.44**	**126.65**	**26605.09**	
4198.51	Non-Tax Revenue	5575.03		**18877.49**	**Social Services**	**16333.95**	**4645.93**	**20979.88**	
6840.65	State's share of Union Taxes and Duties	7468.68		10532.02	Education, Sports, Art and Culture	10711.80	998.05	11709.85	
657.46	Non-Plan Grants	1679.40		3112.82	Health and Family Welfare	2780.54	727.00	3507.54	
1163.46	Grants for State Plan Schemes	1154.23		948.14	Water Supply, Sanitation, Housing and Urban Development	407.98	500.80	908.78	
1200.61	Grants for Central Plan and Centrally Sponsored Plan Schemes	1304.58		64.77	Information and Broadcasting	46.78	10.08	56.86	
				1217.91	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	263.46	1376.35	1639.81	
				662.52	Labour and Labour Welfare	265.96	366.81	632.77	
				2281.59	Social Welfare and Nutrition	1802.14	666.84	2468.98	
				57.72	Others	55.29		55.29	
				7808.42	**Economic Services**	**5627.98**	**2301.08**	**7929.06**	
				3787.15	Agriculture and allied activities	2613.76	1279.14	3892.90	
				540.68	Rural Development	322.94	317.76	640.70	
				94.33	Special Areas Programmes		102.68	102.68	
				482.69	Irrigation and Flood control	427.28	24.48	451.76	
				151.80	Energy	206.12	19.58	225.70	
				373.12	Industry and Minerals	163.28	185.85	349.13	
				1836.75	Transport	1666.59	83.68	1750.27	
				118.05	Science, Technology and Environment	40.06	72.07	112.13	
				423.85	General Economic Services	187.95	215.84	403.79	
				4016.22	**Grants-in-aid and Contributions**	**4971.47**		**4971.47**	
9351.44	**II. Revenue Deficit carried over to Section B**		**11308.57**		**Revenue Surplus carried over to Section B**				
53488.74	**Total - Section A**		**60485.50**	**53488.74**	**Total - Section A**	**53411.84**	**7073.66**	**60485.50**	**60485.50**

Appendix 1.4 Part A – Contd.

(₹in crore)

Receipts				Disbursements					
2012-13			2013-14	2012-13					2013-14
	Section B: Others					Non-Plan	Plan	Total	
3793.46	III. Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		4692.73	0.00	III. Opening Overdraft from Reserve Bank of India			Nil	0
14.81	IV. Miscellaneous Capital Receipts		19.19	4603.29	IV. Capital Outlay	796.71	3497.62	4294.33	4294.33
				146.91	General Services	63.58	84.45	148.03	
				561.89	Social Services	1.50	615.62	617.12	
				138.21	Education, Sports, Art and Culture		199.28	199.28	
				130.65	Health and Family Welfare		130.32	130.32	
				114.79	Water Supply, Sanitation, Housing and Urban Development	1.50	73.86	75.36	
				..	Information and publicity		1.89	1.89	
				30.50	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		33.28	33.28	
				2.61	Social Welfare and Nutrition		38.74	38.74	
				145.13	Other Social Services		138.25	138.25	
				3894.49	Economic Services	731.63	2797.55	3529.18	
				217.75	Agriculture and allied activities	73.80	171.90	245.70	
				10.50	Other rural development programmes	0.25	27.89	28.14	
				340.60	Irrigation and Flood Control	76.00	266.39	342.39	
				0.00	Power projects		3.40	3.40	
				273.94	Industry and Minerals		342.24	342.24	
				2986.36	Transport	73.74	1861.70	1935.44	
				0.20	Science, Technology and Environment		0.25	0.25	
				65.14	General Economic Services	507.84	123.78	631.62	

Appendix 1.4 Part A – Concld.

(₹ in crore)

Receipts					Disbursements				
2012-13				**2013-14**	**2012-13**				**2013-14**
73.61	**V.**	**Recoveries of Loans and Advances**		**103.75**[47]	**1136.15**	**V.**	**Loans and Advances Disbursed**		**1464.17**
--		From Power Projects			**0.00**		For Power Projects	**--**	
40.34		From Government Servants	59.87		**151.06**		To Government Servants	**207.39**	
33.27		From Others	43.88		**985.09**		To Others	**1256.78**	
	VI.	**Revenue Surplus brought down**			**9351.44**	**VI.**	**Revenue Deficit brought down**		**11308.57**
13261.19	**VII.**	**Public Debt Receipts**		**14461.18**	**2804.08**	**VII.**	**Repayment of Public Debt**		**3244.81**
12708.89		Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	13950.24		2477.88		Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	2774.30	
		Net transactions under Ways and Means Advances excluding overdraft	118.93				Net transactions under Ways and Means advances excluding overdraft	118.93	
552.30		Loans and Advances from Central Government	392.01		326.20		Repayment of Loans and Advances to Central Government	351.58	
	VIII.	**Appropriation from the Consolidated Fund**				**VIII.**	**Appropriation to Contingency Fund**		
20.80	**IX.**	**Amount transferred to Contingency Fund**				**IX.**	**Expenditure from Contingency Fund**		**67.39**
105879.64	**X.**	**Public Account Receipts**		**124374.44**	**100455.82**	**X.**	**Public Account Disbursements**		**120992.20**
23820.83		Small Savings, Provident Funds, etc.	29472.54		20135.29		Small Savings, Provident Funds, etc.	25240.68	
382.37		Reserve Funds	385.01		527.95		Reserve Funds	307.00	
7839.67		Deposits and Advances	9865.64		6698.74		Deposits and Advances	9678.20	
64132.05		Suspense and Miscellaneous	75728.65		63419.61		Suspense and Miscellaneous	76675.24	
9704.72		Remittances	8922.60		9674.23		Remittances	9091.08	
	XI.	**Closing Overdraft from Reserve Bank of India**			**4692.73**	**XI.**	**Cash Balance at end**		**2279.82**
					9.28		Cash in Treasuries	2.69	
					0.63		Local Remittances	1.07	
					76.23		Deposits with Reserve Bank	-2.23	
					2.69		Departmental cash balance including Permanent Advance	2.26	
					3201.71		Cash Balance Investment	764.31	
					1402.19		Investment from earmarked funds	1511.72	
123043.51	**Total – Section B**			**143651.29**	**123043.51**		**Total – Section B**		**143651.29**

[47] Includes ₹0.06 crore written off

Appendix 1.4

Part B : Summarised financial position of the Government of Kerala as on 31 March 2014

(Reference: Paragraphs 1.1.1; Page 2 and 1.9.1; Page 34)

(₹in crore)

As on 31 March 2013	Liabilities		As on 31 March 2014
65628.40	**Internal Debt**		**76804.34**
48809.86	Market Loans bearing interest	60183.33	
0.05	Market Loans not bearing interest	0.05	
2777.13	Loans from Life Insurance Corporation of India	2501.88	
296.30	Loans from General Insurance Corporation of India	274.48	
1807.12	Loans from National Bank for Agriculture and Rural Development	2027.39	
108.98	Loans from National Co-operative Development Corporation	165.34	
506.19	Loans from other institutions	370.70	
11322.77	Special securities issued to National Small Savings Fund of the Central Government	11281.17	
6621.79	**Loans and Advances from Central Government**		**6662.22**
1.16	Pre 1984-85 Loans	1.16	
26.16	Non-Plan Loans	24.08	
6594.47	Loans for State Plan Schemes	6636.98	
(*)	Loans for Central Plan Schemes	(*)	
-	Loans for Centrally Sponsored Plan Schemes		
100.00	**Contingency Fund(Net)**		**32.61**
31310.65	**Small Savings, Provident Funds, etc.**		**35542.51**
4514.95	**Deposits**		**4702.40**
1803.14	**Reserve Funds**		**1881.16**
2093.53	**Suspense and Miscellaneous**		**1146.95**
112072.46	**Total**		**126772.19**

(*) ₹ 7,000 only.

Appendix 1.4 – Part B Concld.

(₹in crore)

As on 31 March 2013	Assets		As on 31 March 2014
29562.40[48]	**Gross Capital Outlay on Fixed Assets -**		**33837.54**
5043.91	Investments in shares of Companies, Corporations, etc.	5623.61	
24518.49	Other Capital Outlay	28213.93	
10360.71[48]	**Loans and Advances -**		**11721.13**
2661.64	Loans for Power Projects	2661.64	
7349.52	Other Development Loans	8562.38	
349.55	Loans to Government servants and Miscellaneous loans	497.11	
0.32	**Advances**		**0.34**
433.91	**Remittance Balances**		**602.39**
89.37	**Adjustment on account of retirement/disinvestment**		**108.55**[49]
4692.73	**Cash -**		**2279.82**
9.91	Cash in Treasuries and Local Remittances	3.76	
76.23	Deposits with Reserve Bank	-2.23	
2.36	Departmental Cash Balance	1.93	
0.33	Permanent Advances	0.33	
3201.71	Cash Balance Investments	764.31	
1402.19	Reserve Fund Investments	1511.72	
66933.02	**Deficit on Government Account -**		**78222.42**
57936.23	Accumulated deficit at the beginning of the year	66933.02	
9351.44	**Add:** (i) Revenue Deficit of the current year	11308.57	
-339.84	(ii) Miscellaneous Government account	0.02	
14.81	**Less:** Miscellaneous Capital Receipts	19.19	
112072.46	**Total**		**126772.19**

Explanatory Notes

The abridged accounts in Appendix 1.4 have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.4 indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable, depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and others pending settlement, etc. There was a difference of ₹12.15 lakh (net credit) between the figures reflected in the accounts (₹223.09 lakh) and that communicated by the Reserve Bank of India (₹235.24 lakh). Out of the difference an amount of ₹0.06 lakh (net debit) has been cleared in 2014-15. The balance difference (₹12.09 lakh) is under investigation.

[48] Balance as on 31 March 2013 differ from those shown in the previous year's account due to *pro forma* adjustment of ₹96.22 crore for conversion of loans into share capital which were explained in foot notes (b) and (c) of Statement no.1 of Finance Accounts 2013-14.

[49] Represents the adjustments consequent on reducing the capital outlay due to retirement of capital *vide* foot note (m) of Statement no.17 of Finance Accounts 2013-14.

Appendix 1.5

Time series data on the State Government finances

(Reference: Paragraph 1.3; Page 11 and Paragraph 1.9.2; Page 34)

(₹in crore)

Particulars		2009-10		2010-11		2011-12		2012-13		2013-14	
Part A: Receipts											
1.	**Revenue Receipts**	**26109**		**30991**		**38010**		**44137**		**49177**	
(i)	**Tax Revenue**	**17625**	**(67)**	**21722**	**(70)**	**25719**	**(67)**	**30077**	**(68)**	**31995**	**(65)**
	Taxes on Agricultural Income	28	[50]	47	[50]	43	[50]	19	[50]	22	[50]
	Taxes on Sales, Trade, etc.	12771	(72)	15833	(73)	18939	(74)	22511	(75)	24885	(78)
	State Excise	1515	(9)	1700	(08)	1883	(8)	2314	(8)	1942	(7)
	Taxes on Vehicles	1131	(6)	1331	(06)	1587	(6)	1925	(6)	2161	(7)
	Stamps and Registration fees	1896	(11)	2552	(12)	2987	(12)	2938	(10)	2593	(8)
	Land Revenue	54	[50]	56	[50]	61	[50]	122	[50]	89	[50]
	Other Taxes	230	(01)	203	(01)	219	(1)	248	(1)	303	(1)
(ii)	**Non Tax Revenue**	**1852**	**(7)**	**1931**	**(6)**	**2592**	**(7)**	**4198**	**(10)**	**5575**	**(11)**
(iii)	**State's share in Union taxes and duties**	**4399**	**(17)**	**5142**	**(17)**	**5990**	**(16)**	**6841**	**(15)**	**7469**	**(15)**
(iv)	**Grants in aid from Government of India**	**2233**	**(9)**	**2196**	**(7)**	**3709**	**(10)**	**3021**	**(7)**	**4138**	**(9)**
2.	**Miscellaneous Capital Receipts**	**49**		**25**		**16**		**15**		**19**	
3.	**Recovery of Loans and Advances**	**38**		**44**		**55**		**74**		**104**	
4.	**Total revenue and Non debt capital receipts (1+2+3)**	**26196**		**31060**		**38081**		**44226**		**49300**	
5.	**Public Debt Receipts**	**6616**		**7189**		**9799**		**13261**		**14461**	
	Internal Debt (excluding Ways & Means Advances and Overdraft)	6053		6828		9392	(96)	12709	(96)	13950	(96)
	Net transactions under Ways and Means Advances excluding Overdraft	…		…		…		…		119	
	Loans and advances from Government of India	563		361		407	(4)	552	(4)	392	(3)
6.	**Total receipts in the Consolidated Fund (4+5)**	**32812**		**38249**		**47880**		**57487**		**63761**	
7.	**Contingency Fund Receipts**	**6**		**26**		**34**		**21**			
8.	**Public Account receipts**	**61314**		**73754**		**95830**		**105880**		**124374**	
9.	**Total receipts of State (6+7+8)**	**94132**		**112029**		**143744**		**163388**		**188135**	
Part B: Expenditure/Disbursement											
10.	**Revenue Expenditure**	**31132**	**(91)**	**34665**	**(89)**	**46045**	**(90)**	**53489**	**(90)**	**60486**	**(91)**
	Plan	4179	(13)	4196	(12)	5327	(12)	6849	(13)	7074	(12)
	Non-Plan	26953	(87)	30469	(88)	40718	(88)	46640	(87)	53412	(88)
	General Services (incl. Interest payment)	13935	(45)	15418	(44)	20300	(44)	22787	(43)	26605	(44)
	Social Services	10467	(34)	12111	(35)	16224	(35)	18878	(35)	20980	(35)
	Economic Services	4241	(14)	4358	(13)	6132	(13)	7808	(15)	7929	(13)
	Grants-in-aid and Contributions	2489	(8)	2778	(8)	3389	(8)	4016	(7)	4972	(9)
11.	**Capital Expenditure**	**2059**	**(6)**	**3364**	**(9)**	**3853**	**(8)**	**4603**	**(8)**	**4294**	**(6)**
	Plan	1902	(92)	2766	(82)	3398	(88)	3466	(75)	3497	(81)
	Non-Plan	157	(8)	598	(18)	455	(12)	1137	(25)	797	(19)
	General Services	67	(3)	119	(4)	162	(4)	147	(3)	148	(3)
	Social Services	363	(18)	479	(14)	595	(16)	562	(12)	617	(15)
	Economic Services	1629	(79)	2766	(82)	3096	(80)	3894	(85)	3529	(82)
12.	**Disbursement of Loans and Advances**	**877**	**(3)**	**762**	**(2)**	**998**	**(2)**	**1136**	**(2)**	**1464**	**(2)**
13.	**Total (10+11+12)**	**34068**		**38791**		**50896**		**59228**		**66244**	

[50] Insignificant

Figures in brackets represent percentages (rounded) to total of each sub-heading.

Appendix 1.5- Contd.

(₹ in crore)

		2009-10		2010-11		2011-12		2012-13		2013-14	
Part B: Expenditure/Disbursement											
14.	**Repayment of Public Debt**	**1765**		**1975**		**2893**		**2804**		**3245**	
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	1499		1667		2522		2478		2774	
	Net transactions under Ways and Means Advances excluding Overdrafts	…		…		…		…		119	
	Loans and Advances from Government of India	266		308		371		326		352	
15.	**Appropriation to Contingency Fund**	**…**		**…**		**…**		**…**			
16.	**Total disbursement out of Consolidated Fund (13+14+15)**	**35833**		**40766**		**53789**		**62032**		**69489**	
17.	**Contingency Fund disbursements**	**26**		**34**		**21**		**…**		**67**	
18.	**Public Account disbursements**	**57272**		**70558**		**91200**		**100456**		**120992**	
19.	**Total disbursement by the State (16+17+18)**	**93131**		**111358**		**145010**		**162488**		**190548**	
Part C: Deficits											
20.	**Revenue Deficit (1-10)**	**5023**		**3674**		**8035**		**9352**		**11309**	
21.	**Fiscal Deficit (4-13)**	**7872**		**7731**		**12815**		**15002**		**16944**	
22.	**Primary Deficit (21+23)**	**2580**		**2041**		**6521**		**7797**		**8679**	
Part D: Other data											
23.	Interest Payments (included in revenue expenditure)	5292		5690		6294		7205		8265	
24.	Financial Assistance to local bodies, etc.	8616		9798		12099		13716		16138	
25.	Ways & Means Advances/Overdrafts availed (days)	18		Nil		Nil		Nil		1	
	Ways and Means Advances availed (days)	18		Nil		Nil		Nil		1	
	Overdraft availed (days)	Nil		Nil		Nil		Nil		Nil	
26.	Interest on WMA/Overdraft	0.54		Nil		Nil		Nil		0.02	
27.	Gross State Domestic Product (GSDP) at current prices[51]	231999		263773		307906		349338		402972	
28.	Outstanding Fiscal Liabilities (year-end)	74223		82420		93132		108477		124081	
29.	Outstanding guarantees (year-end)	7495		7426		8277		9099		9763	
30.	Maximum amount guaranteed (during the year)	10226		12625		11332		11482		12275	
31.	Number of incomplete projects/works	187		241		263		215		228	
32.	Capital blocked in incomplete projects/ works[52]	973		1117		484		539		759	

Figures in brackets represent percentages (rounded) to total of each sub-heading.

[51] GSDP figures are communicated by the Director of Economics and Statistics Department of Government of Kerala. The figures for 2011-12 are provisional and that for 2012-13 are Quick Estimates. The figures for 2013-14 are adopted from the Budget documents 2014-15.

[52] Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

Appendix 1.5- Concld.

(₹in crore)

		2009-10	2010-11	2011-12	2012-13	2013-14
Part E: Fiscal Health Indicators						
I	**Resource Mobilisation**					
	Own Tax revenue/GSDP	7.6	8.2	8.4	8.6	7.9
	Own non-tax revenue/GSDP	0.8	0.7	0.8	1.2	1.4
	Central Transfers/GSDP	2.9	2.8	3.1	2.8	2.9
II	**Expenditure Management**					
	Total Expenditure/GSDP	14.7	14.7	16.5	17.0	16.4
	Total Expenditure/Revenue Receipts	130.5	125.2	133.9	134.2	134.7
	Revenue Expenditure/Total Expenditure	91.4	89.4	90.5	90.3	91.3
	Revenue Expenditure on Social Services/Total Expenditure	30.7	31.2	31.9	31.9	31.7
	Revenue Expenditure on Economic Services/Total Expenditure	12.4	11.2	12.0	13.2	12.0
	Capital Expenditure/Total Expenditure	6.0	8.7	7.6	7.8	6.5
	Capital Expenditure on Social and Economic Services/Total Expenditure.	5.8	8.4	7.3	7.5	6.3
III	**Management of Fiscal Imbalances**					
	Revenue deficit/GSDP	(-) 2.2	(-) 1.4	(-)2.6	(-)2.7	(-)2.8
	Fiscal deficit/GSDP	(-) 3.4	(-) 2.9	(-)4.2	(-)4.3	(-)4.2
	Primary Deficit /GSDP	(-) 1.1	(-) 0.8	(-)2.1	(-)2.2	(-)2.2
	Revenue Deficit/Fiscal Deficit	63.8	47.5	62.7	62.3	66.7
IV	**Management of Fiscal Liabilities**					
	Fiscal Liabilities/GSDP	32.0	31.2	30.2	31.1	30.8
	Fiscal Liabilities/RR	284.3	265.9	245.0	245.8	252.3
	Primary deficit vis-à-vis quantum spread	1981	2709	1309	(-)1837	325
	Debt Redemption (Principal +Interest)/ Total Debt Receipts (in *per cent*)	88.8	91.9	88.8	82.3	86.5
V	**Other Fiscal Health Indicators**					
	Return on Investment	0.8	2.0	1.6	1.1	1.8
	Balance from Current Revenue	(-) 2155	(-) 910	(-)4974	(-)4867	(-)6694
	Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

Figures in brackets represent percentages (rounded) to total of each sub-heading.

Appendix 1.6
Gross collection in respect of major taxes and duties *vis-à-vis* budget estimates and the expenditure incurred on their collection
(Reference: Paragraph 1.3.3; Page 16)

(₹ in crore)

Sl. No.	Head of revenue	Year	Budget Estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage of expenditure to gross collection
1.	Tax on sales, trade etc.	2009-10	12733.94	12770.89	126.01	0.99	0.96
		2010-11	15125.69	15833.11	115.61	0.73	0.75
		2011-12	19427.90	18938.83	166.55	0.88	0.83
		2012-13	23450.52	22511.09	162.05	0.72	0.73
		2013-14	28456.62	24885.25	178.23	0.72	Not available
2.	Stamps (non-judicial) and registration fees	2009-10	2630.30	1812.89	100.70	5.55	2.47
		2010-11	2095.43	2477.19	101.56	4.10	1.60
		2011-12	3148.42	2906.90	144.85	4.98	1.89
		2012-13	3775.71	2862.06	128.73	4.50	3.25
		2013-14	4086.44	2504.04	135.34	5.4	Not available
3.	State excise	2009-10	1440.52	1514.81	83.31	5.50	3.64
		2010-11	1836.21	1699.54	92.51	5.44	3.05
		2011-12	2059.05	1883.18	144.69	7.68	2.98
		2012-13	2550.65	2313.95	146.81	6.34	2.96
		2013-14	2801.75	1941.72	164.32	8.46	Not available
4.	Taxes on vehicles	2009-10	958.63	1131.10	33.96	3.00	3.07
		2010-11	1301.88	1331.37	35.55	2.67	3.71
		2011-12	1410.73	1587.13	53.26	3.36	2.96
		2012-13	1694.49	1924.62	58.30	3.03	4.17
		2013-14	2570.65	2161.09	74.61	3.45	Not available

Appendix 2.1
Details showing savings in Grants/Appropriation during the year
(Reference: Paragraph 2.2: Page 50)

(₹ in crore)

Sl. No.	Grant number and Name		Total Grant/ Appropriation	Expenditure	Savings
Revenue – Voted					
1.	II	Heads of States, Ministers and Headquarters Staff	396.67	349.06	47.61
2.	III	Administration of Justice	428.87	413.63	15.24
3.	V	Agricultural Income Tax and Sales Tax	201.87	197.49	4.38
4.	VI	Land Revenue	413.99	387.84	26.15
5.	VII	Stamps and Registration	155.08	136.81	18.27
6.	VIII	Excise	182.55	164.36	18.19
7.	IX	Taxes on Vehicles	75.45	74.64	0.81
8.	X	Treasury and Accounts	185.84	184.85	0.99
9.	XI	District Administration and Miscellaneous	444.06	397.63	46.43
10.	XII	Police	2,135.50	2,074.61	60.89
11.	XIV	Stationery and Printing and Other Administrative Services	369.15	343.49	25.66
12.	XV	Public Works	2,169.10	2,023.86	145.24
13.	XVII	Education, Sports, Art and Culture	12,151.84	11,845.39	306.45
14.	XVIII	Medical and Public Health	3,264.57	3,166.91	97.66
15.	XIX	Family Welfare	500.30	354.73	145.57
16.	XX	Water Supply and Sanitation	764.91	580.61	184.30
17.	XXI	Housing	148.61	114.42	34.19
18.	XXII	Urban Development	1,341.11	216.07	1,125.04
19.	XXIII	Information and Publicity	63.63	56.94	6.69
20.	XXIV	Labour, Labour Welfare and Welfare of Non-Residents	827.25	635.27	191.98
21.	XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1,927.50	1,644.93	282.57
22.	XXVI	Relief on Account of Natural Calamities	585.93	553.92	32.01
23.	XXVII	Co-operation	290.00	265.44	24.56
24.	XXVIII	Miscellaneous Economic Services	129.82	126.10	3.72

Sl. No.	Grant number and Name		Total Grant/ Appropriation	Expenditure	Savings
25.	XXIX	Agriculture	2,041.78	1810.63	231.15
26.	XXX	Food	967.45	950.78	16.67
27.	XXXI	Animal Husbandry	425.96	420.66	5.30
28.	XXXII	Dairy	159.32	138.99	20.33
29.	XXXIII	Fisheries	277.94	249.56	28.38
30.	XXXIV	Forest	451.53	393.62	57.91
31.	XXXV	Panchayat	306.47	258.18	48.29
32.	XXXVI	Rural Development	456.38	397.89	58.49
33.	XXXVII	Industries	416.10	351.87	64.23
34.	XXXVIII	Irrigation	378.86	307.34	71.52
35.	XXXIX	Power	259.80	239.26	20.54
36.	XL	Ports	47.42	35.13	12.29
37.	XLI	Transport	51.13	44.10	7.03
38.	XLII	Tourism	148.85	143.95	4.90
39.	XLIII	Compensation and Assignments	5,347.79	4,997.42	350.37
40.	XLVI	Social Security and Welfare	2,503.36	2,230.83	272.53
Total			**43,393.74**	**39,279.21**	**4,114.53**
Revenue – Charged					
1.	II	Heads of States, Ministers and Headquarters Staff	117.15	101.06	16.09
2.	III	Administration of Justice	78.32	73.97	4.35
3.	V	Agricultural Income Tax and Sales Tax	1.28	1.23	0.05
4.	VI	Land Revenue	0.01	0.01	(*)
5.	VIII	Excise	0.10	0.00	0.10
6.	IX	Taxes on Vehicles	(*)	(*)	(*)
7.	XI	District Administration and Miscellaneous	1.09	1.07	0.02
8.	XII	Police	0.12	0.10	0.02
9.	XIV	Stationery and Printing and Other Administrative Services	(*)	0.00	(*)
10.	XVIII	Medical and Public Health	0.14	0.07	0.07
11.	XXI	Housing	0.02	0.02	(*)
12.	XXIX	Agriculture	0.17	0.04	0.13
13.	XXX	Food	0.18	0.18	(*)

Sl. No.	Grant number and Name		Total Grant/ Appropriation	Expenditure	Savings
14.	XXXIV	Forest	0.05		0.05
15.	XXXVIII	Irrigation	0.15	0.06	0.09
16.	XLI	Transport	38.74	38.73	0.01
17.	XLVI	Social Security and Welfare	0.02	(*)	0.02
Total			**237.54**	**216.54**	**21.00**
Capital – Voted					
1.	XII	Police	30.95	0.02	30.93
2.	XIV	Stationery and Printing and Other Administrative Services	4.00	1.82	2.18
3.	XVII	Education, Sports, Art and Culture	393.73	200.73	193.00
4.	XVIII	Medical and Public Health	189.51	130.32	59.19
5.	XX	Water Supply and Sanitation	368.50	255.17	113.33
6.	XXI	Housing	352.21	322.47	29.74
7.	XXII	Urban Development	4.52	3.20	1.32
8.	XXIII	Information and Publicity	12.21	1.89	10.32
9.	XXIV	Labour, Labour Welfare and Welfare of Non-Residents	144.50	138.27	6.23
10.	XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	115.60	33.28	82.32
11.	XXVII	Co-operation	261.40	52.42	208.98
12.	XXVIII	Miscellaneous Economic Services	2813.03	391.84	2421.19
13.	XXIX	Agriculture	225.62	168.92	56.70
14.	XXX	Food	88.18	67.42	20.76
15.	XXXI	Animal Husbandry	30.82	13.09	17.73
16.	XXXIII	Fisheries	157.95	136.52	21.43
17.	XXXIV	Forest	44.75	35.08	9.67
18.	XXXV	Panchayat	60.87	28.58	32.29
19.	XXXVI	Rural Development	2.00	2.00	(*)
20.	XXXVII	Industries	747.54	582.16	165.38
21.	XXXVIII	Irrigation	603.41	206.95	396.46
22.	XXXIX	Power	46.82	3.40	43.42
23.	XL	Ports	373.83	150.28	223.55
24.	XLI	Transport	1861.72	809.98	1051.74

Sl. No.	Grant number and Name		Total Grant/ Appropriation	Expenditure	Savings
25.	XLII	Tourism	143.65	140.43	3.22
26.	XLV	Miscellaneous Loans and Advances	211.74	208.32	3.42
27.	XLVI	Social Security and Welfare	63.10	38.74	24.36
Total			**9352.16**	**4123.30**	**5228.86**
Capital-Charged					
1.	XV	Public Works	75.00	22.40	52.60
2.	XVIII	Medical and Public Health	(*)	0.00	(*)
3.	XXVIII	Miscellaneous Economic Services	100.00	99.50	0.50
4.	XXIX	Agriculture	1.98	0.71	1.27
5.	XXXIII	Fisheries	0.02	0.02	(*)
6.	XXXVIII	Irrigation	8.30	7.23	1.07
7.		Public Debt Repayment	10,104.30	3,244.81	6,859.49
Total			**10,289.60**	**3,374.67**	**6,914.93**
Grand Total			**63,273.05**	**46,993.74**	**16,279.31**

(*) insignificant/token provision

Appendix 2.2
Details of Grant-wise Plan/Non-plan savings during the year
(Reference: Paragraph 2.2: Page 50)

(₹ in crore)

Sl. No	Grant No.	Original Grant	Supplementary Grant	Final Expenditure	Savings	% of Saving
Revenue –Plan (Voted)						
1.	XVII	1341.06	104.25	1070.98	374.33	25.9
2.	XIX	370.34	0	267.08	103.26	27.9
3.	XX	555	0	370.15	184.85	33.3
4.	XXII	1238.26	0.75	118.3	1120.71	90.5
5.	XXIV	504.87	5.69	366.87	143.69	28.1
6.	XXV	1540.56	95.38	1377.27	258.67	15.8
7.	XXIX	1082.49	9.24	893.51	198.22	18.2
8.	XLVI	900.86	50.34	667.98	283.22	29.8
Total		**7533.44**	**265.65**	**5132.14**	**2666.95**	
Revenue - Non-Plan (Voted)						
9.	XV	2059.29	27.80	1946.78	140.31	6.7
10.	XLIII	5198.09	149.70	4997.42	350.37	6.6
Total		**7257.38**	**177.50**	**6944.20**	**490.68**	
Total Revenue		**14790.82**	**443.15**	**12076.34**	**3157.63**	
Capital –Plan (Voted)						
11.	XX	364	0	253.67	110.33	30.31
12.	XXVII	61.9	199.50	52.42	208.98	79.95
13.	XXVIII	848.03	0	5	843.03	99.41
14.	XXXVII	530.95	216.59	582.16	165.38	22.12
15.	XXXVIII	563.41	25	154.56	433.85	73.73
	Total	**2368.29**	**441.09**	**1047.81**	**1761.57**	
Capital – Non-Plan (Voted)						
16.	XV	248.32	8.48	115.47	141.33	55.04
17.	XVII	140.01	0	0	140.01	100
18.	XXVIII	1965.00	0	386.84	1578.16	80.31
19.	XL	302.00	0	0	302	100
20.	XLI	1625.4	25	428.07	1222.33	74.06
	Total	**4280.73**	**33.48**	**930.38**	**3383.83**	
Total Capital		**6649.02**	**474.57**	**1978.19**	**5145.40**	
Grand Total		**21439.84**	**917.72**	**14054.53**	**8303.03**	

Appendix 2.3
Sub-heads (under Grants having more than ₹100 crore savings) in which substantial savings was occurred
(Reference: Paragraph 2.3.1: Page 52)

(₹ in crore)

Sl. No.	Grant No.	Head of account	amount of saving	Reasons for saving
Revenue - Voted				
1.	XIX	2211-101-99- Sub Centres (100% CSS)	42.73	Not furnished
2.		2211-003-98- Training of Health Visitors, ANMs and DAIs (100% CSS)	36.65	Not furnished
3.		2211-101-96- Rural Family Welfare Centres and Post Partum Centres (Block PHCs)	36.10	Not furnished
4.	XX	2215- 01- 800- 67-Add-on project of Jalanidhi	93.92	Not furnished
5.		2215-01-190-99-Grant-in-Aid to the Kerala Water Authority	70.00	Savings was due to direct release of GOI share to KWA
6.	XXII	2217-05-800-89-Jawaharlal Nehru National Urban Renewal Mission (Central Assistance)	446.17	Not furnished
7.		2217-80-800- 91-Kerala Sustainable Urban Development Project	200.00	Not furnished
8.		2217-03-191-74-Urban Infrastructure Development Scheme for Small and Medium Towns(ACA)	162.49	Savings was due to non-implementation of the scheme
9.		2217-80-800-70-Rajiv Awas Yojana (50% CSS)	130.69	Not furnished
10.		2217-05-800-83-Basic Services to the Urban Poor	72.03	Not furnished
11.	XXIV	2230-01-103-31-Rashtriya Swasthya Bima Yojana (75% CSS)	92.62	Savings was due to direct release of premium amount to implementing agency CHIAK
12.		2230-02- 198-50-Block Grant for Revenue Expenditure	31.40	Not furnished
13.		2230-03-101- 87-Modernisation of ITIs	18.04	Savings was due to non-completion of procurement of tools and equipments
Capital – Voted				
14.	XVII	4202-02-800-85-Projects under LACADF	129.15	Savings was due to non-completion of works
15.		4202-01- 202- 91-Infrastructure-Higher Secondary Education	56.00	Savings was due to slow progress of works
16.		4202-02-104-95-Construction of Women's Hostel in Polytechnics (100% CSS)	14.53	Savings was due to non-completion of works

Sl. No.	Grant No.	Head of account	amount of saving	Reasons for saving
17.	XX	6215- 01-190- 98-Loans to the Kerala State Water Authority for implementing JBIC Assisted Water Supply Project	106.33	Not furnished
18.	XXVII	4425-107- 85-Share capital contribution to District Co-operative Banks	129.50	Not furnished
19.		4425-107-86-Share capital contribution to Kerala State Co-operative Bank	70.00	Not furnished
20.	XXVIII	5475- 800-89-Investment in Major Capital Projects	1250.00	Not furnished
21.		5475-800-92-Major Infrastructural Development Projects	841.03	Not furnished
22.		5475-800-91-Projects under Legislative Assembly Constituency Asset Development Scheme	315.00	Not furnished
23.	XXXVII	4859- 02-190- 99-Kerala State Electronic Development Corporation-Investments	96.19	Savings was due to providing of budget provision for proforma adjustment, it was unnecessary.
24.		6885- 60-190-99-Loans to Kerala Industrial Infrastructure Development Corporation	50.00	Savings was due to re-classification of budget provision
25.		4885-01-190- 99-The Kerala State Industrial Development Corporation	19.00	Not furnished
26.		4851- 101- 91-Infrastructure Development-Construction of Multi-storied Industrial Estate	10.50	Not furnished
27.	XXXVIII	4711- 01-103-90 Kuttanad Package(75% CSS)	169.32	Not furnished
28.		4701-80-800-82-Accelerated Irrigation Benefits Programme	91.47	Not furnished
29.		4701-80-800-80-AIBP-Assistance for MI class I Scheme	50.00	Not furnished
30.		4701-80-800-79-AIBP-Support for other need based programme	50.00	Savings was due to non-sanctioning of projects
31.	XL	5051-01-001-98-Investments in Major Capital Projects (Ports)	300.00	Not furnished
32.	XLI	5075-60-800-79-Investment in Major Capital Projects (other Transport Services)	1500.00	Savings was due to non-implementation of major projects

Appendix 2.4

Statement of persistent savings for the last three years

(Savings of ₹ five crore and above in each case)

(Reference: Paragraph 2.3.2, Page 52)

(₹ in crore)

Sl. No.	Grant	Head of Account	Year	Budget	Expenditure	Savings
1	II	3451-00-101-87- Kerala State Information Technology Mission (P)	2011-12	30.48	20.35	10.13
			2012-13	56.64	26.31	30.33
			2013-14	50.50	30.23	20.27
2	III	2014-00-800-86- Improvement of Justice Delivery – 13th Finance Commission Recommendation (NP)	2011-12	28.01	2.78	25.23
			2012-13	21.78	2.51	19.27
			2013-14	21.78	10.24	11.54
3	VI	2029-00-102-95- Preparation of Land records for the implementation of Land reforms-resurvey of areas where the records are in bad condition (Cadastral Survey) (NP)	2011-12	90.20	80.47	9.73
			2012-13	90.11	82.66	7.45
			2013-14	105.91	93.54	12.37
4		2029-00-102-99- Survey Department (General) (NP)	2011-12	13.14	6.85	6.29
			2012-13	13.80	7.27	6.53
			2013-14	14.36	8.61	5.75
5	XII	2055-00-104-99- Armed Police (NP)	2011-12	202.44	188.14	14.30
			2012-13	258.91	230.70	28.21
			2013-14	295.02	260.52	34.50
6	XIV	2070-00-108-98- Protection and control (NP)	2011-12	92.44	71.71	20.74
			2012-13	98.50	74.22	24.27
			2013-14	118.88	94.14	24.74
7	XV	2059-80-001-97- Execution (NP)	2011-12	93.98	88.43	5.55
			2012-13	103.82	90.08	13.74
			2013-14	120.68	98.60	22.08
8		3054-03-103-98- Maintenance and Repairs of State Highways (XIII FC Recommendation) (NP)	2011-12	50.00	35.29	14.71
			2012-13	75.00	55.79	19.21
			2013-14	81.00	59.59	21.41
9		3054-04-105-98- Maintenance and Repairs (XIII FC Recommendation) (NP)	2011-12	170.00	111.87	58.13
			2012-13	157.00	126.39	30.61
			2013-14	163.00	111.24	51.76
10		5054-03-337-97- Kerala State Transport Project (World Bank aided) (P)	2011-12	250.00	234.61	15.39
			2012-13	25.00	5.09	19.91
			2013-14	280.28	171.96	108.32
11	XVI	2071-01-102-99- Payments in India (NP)	2011-12	1050.01	994.43	55.58
			2012-13	900.01	890.70	9.31
			2013-14	1042.14	988.98	53.16

Sl. No.	Grant	Head of Account	Year	Budget	Expenditure	Savings
12	XVII	2202-02-107-91- Incentive to Girls for Secondary Education (100% CSS) (P)	2011-12	7.00	0.00	7.00
			2012-13	6.79	0.00	6.79
			2013-14	7.00	0.00	7.00
13	XVII	2202-02-109-78- Government Vocational Higher Secondary Schools (NP)	2011-12	119.17	93.05	26.12
			2012-13	120.61	100.13	20.48
			2013-14	139.44	113.12	26.32
14	XVII	2202-02-109-86- Higher Secondary Education (Plus Two Courses) (NP)	2011-12	579.06	402.20	176.85
			2012-13	525.01	460.37	64.64
			2013-14	646.56	518.62	127.94
15	XVII	2202-03-104-99- Salaries to the Staff under the Direct Payment system (NP)	2011-12	957.48	754.08	203.40
			2012-13	854.66	829.04	25.62
			2013-14	1035.67	986.29	49.38
16	XVII	3425-60-200-71- State Council for Science, Technology and Environment (P)	2011-12	48.25	40.17	8.08
			2012-13	62.75	52.29	10.46
			2013-14	64.70	44.86	19.84
17	XVII	4202-02-800-95- ITI Buildings Works (P)	2011-12	11.25	1.73	9.52
			2012-13	15.00	7.07	7.93
			2013-14	15.00	6.49	8.51
18	XVIII	2210-01-102-98- Dispensaries (NP)	2011-12	100.92	77.47	23.45
			2012-13	106.48	85.37	21.11
			2013-14	116.64	92.50	24.14
19	XVIII	2210-01-110-96- Allopathy Medical College Hospital, Kottayam (NP)	2011-12	31.74	18.33	13.41
			2012-13	31.46	18.69	12.77
			2013-14	37.17	24.58	12.59
20	XVIII	2210-01-110-97- Allopathy Medical College Hospital, Kozhikode (NP)	2011-12	47.31	40.04	7.27
			2012-13	50.16	43.88	6.28
			2013-14	57.72	49.54	8.18
21	XVIII	2210-05-105-96- Allopathy Medical College, Kottayam (NP)	2011-12	65.34	55.86	9.48
			2012-13	80.87	59.76	21.11
			2013-14	90.96	71.80	19.16
22	XVIII	2210-06-101-91- Leprosy Control Scheme (NP)	2011-12	31.85	9.25	22.60
			2012-13	32.61	10.29	22.32
			2013-14	19.10	10.85	8.25
23	XIX	2211-00-101-96- Rural Family Welfare Centres and Post Partum Centres (Block PHCs) (NP)	2011-12	61.34	47.21	14.13
			2012-13	75.62	48.94	26.68
			2013-14	94.75	58.65	36.10
24	XX	2215-01-800-67- Add-on project of 'Jalanidhi' (P)	2011-12	112.50	25.00	87.50
			2012-13	109.82	40.00	69.82
			2013-14	193.92	100.00	93.92
25	XX	6215-01-190-98- Loans to the Kerala Water Authority for implementing	2011-12	500.00	232.33	267.67
			2012-13	300.00	256.91	43.09

Sl. No.	Grant	Head of Account	Year	Budget	Expenditure	Savings
		JBIC Assisted Water Supply Project (P)	2013-14	300.00	193.67	106.33
26	XXII	2217-03-191-74- Urban Infrastructure Development Scheme for Small and Medium Towns (ACA) (P)	2011-12	70.30	0.06	70.24
			2012-13	129.21	0.00	129.21
			2013-14	162.49	0.00	162.49
27		2217-05-191-80- Integrated Housing and Slum Development Programme (State Scheme) (P)	2011-12	16.50	0.00	16.50
			2012-13	12.00	0.00	12.00
			2013-14	15.00	0.00	15.00
28		2217-05-192-81- Integrated Housing and Slum Development Programme (State Scheme) (P)	2011-12	38.50	6.75	31.75
			2012-13	28.00	13.90	14.10
			2013-14	35.31	12.84	22.47
29		2217-05-192-82- Swarna Jayanthi Shahari Rozgar Yojana (SJSRY) (75% CA) (P)	2011-12	9.46	2.36	7.10
			2012-13	12.00	3.00	9.00
			2013-14	18.00	0.00	18.00
30		2217-05-800-83- Basic Services to the Urban Poor (BSUP) (P)	2011-12	121.00	0.83	120.17
			2012-13	57.28	43.14	14.14
			2013-14	72.03	0.00	72.03
31		2217-05-800-89- Jawahar Lal Nehru National Urban Renewal Mission (Central Assistance) (P)	2011-12	175.60	108.18	67.42
			2012-13	374.67	66.62	308.05
			2013-14	471.17	25.00	446.17
32		2217-80-800-91- Kerala Sustainable Urban Development Project (P)	2011-12	105.00	50.00	55.00
			2012-13	273.00	100.00	173.00
			2013-14	250.00	50.00	200.00
33	XXIV	2230-02-198-50- Block grants for revenue expenditure (NP)	2011-12	46.26	30.17	16.09
			2012-13	45.26	29.77	15.49
			2013-14	45.26	13.86	31.40
34	XXV	2225-01-197-50- Block grants for revenue expenditure (P)	2011-12	40.58	27.35	13.23
			2012-13	40.58	22.54	18.04
			2013-14	91.15	84.18	6.97
35		4225-02-277-51- Construction of Ashramam Schools and Model Residential Schools (P)	2011-12	24.08	5.28	18.80
			2012-13	30.57	0.42	30.15
			2013-14	34.97	0.55	34.42
36	XXVI	2245-01-101-99- Supply of seeds, fertilizers and agricultural implements (NP)	2011-12	14.02	0.00	14.02
			2012-13	6.19	0.53	5.66
			2013-14	27.21	15.99	11.22
37		2245-02-101-94- Other Items (NP)	2011-12	17.17	2.80	14.37
			2012-13	25.19	7.71	17.48
			2013-14	19.47	8.05	11.42
38	XXVII	2425-00-001-98- District Administration (NP)	2011-12	49.04	43.28	5.76
			2012-13	50.95	44.71	6.24
			2013-14	55.63	48.67	6.96

Sl. No.	Grant	Head of Account	Year	Budget	Expenditure	Savings
39	XXIX	2401-00-001-96- Strengthening of agricultural administration and introduction of training and visiting system of extension (NP)	2011-12	192.93	178.29	14.64
			2012-13	190.16	183.39	6.77
			2013-14	214.35	207.40	6.95
40		2401-00-800-32- XIII Finance Commission Award (P)	2011-12	75.00	55.06	19.94
			2012-13	75.00	56.83	18.17
			2013-14	75.00	49.17	25.83
41		2401-00-800-37- Rashtriya Krishi Vikas Yojana (ACA) (P)	2011-12	225.00	211.34	13.66
			2012-13	258.75	252.55	6.20
			2013-14	340.76	236.81	103.95
42		2415-03-277-98- Infrastructure development of Kerala Veterinary and Animal Sciences University – RIDF XVI (P)	2011-12	10.00	4.25	5.75
			2012-13	20.00	0.00	20.00
			2013-14	20.00	12.18	7.82
43		2702-01-001-99- Establishment (NP)	2011-12	65.47	57.32	8.16
			2012-13	67.52	52.90	14.62
			2013-14	77.59	59.90	17.69
44	XXXV	4515-00-800-98- State Support for Prime Minister's Gram Sadak Yojana (P)	2011-12	70.05	25.05	45.00
			2012-13	46.35	8.50	37.85
			2013-14	51.87	25.89	25.98
45	XXXVI	2515-00-001-49- Recurring expenditure on personnel retained on NES pattern(NP)	2011-12	119.95	98.82	21.13
			2012-13	113.68	103.98	9.70
			2013-14	128.86	116.52	12.33
46	XXXVII	4885-60-800-96- Provision for revival/diversification of State Public Sector Undertakings lump sum provision (P)	2011-12	54.10	0.00	54.10
			2012-13	70.20	0.54	69.66
			2013-14	80.00	0.00	80.00
47		6885-60-190-99- Loans to Kerala Industrial Infrastructure Development Corporation (P)	2011-12	57.00	39.79	17.21
			2012-13	80.00	75.00	5.00
			2013-14	141.68	91.68	50.00
48	XXXVIII	2701-80-799-99- Stock (NP)	2011-12	7.00	0.08	6.92
			2012-13	7.00	0.91	6.09
			2013-14	7.00	1.00	6.00
49		4700-29-800-97- Dam and Appurtenant Works (P)	2011-12	5.00	0.00	5.00
			2012-13	15.00	0.00	15.00
			2013-14	15.00	0.01	14.99
50		4701-80-800-77- Dam Rehabilitation and Improvement Project (DRIP) (P)	2011-12	34.00	0.00	34.00
			2012-13	42.50	0.01	42.49
			2013-14	40.00	2.49	37.51
51		4701-80-800-79- AIBP – Support for other need based programme (P)	2011-12	114.50	0.00	114.50
			2012-13	141.50	0.00	141.50
			2013-14	50.00	0.00	50.00

Sl. No.	Grant	Head of Account	Year	Budget	Expenditure	Savings
52		4701-80-800-80- AIBP – Assistance for MI Class I Scheme (P)	2011-12	7.50	0.00	7.50
			2012-13	7.50	0.00	7.50
			2013-14	50.00	0.00	50.00
53	XXXVIII	4711-01-103-90- Kuttanadu Package (75% CSS) (P)	2011-12	350.00	2.78	347.22
			2012-13	200.00	100.96	99.04
			2013-14	200.00	30.68	169.32
54	XXXIX	6801-00-190-86- Dam safety works including Dam Rehabilitation and Improvement Programme – DRIP (Externally Aided Project) (P)	2011-12	36.00	0.00	36.00
			2012-13	18.75	0.00	18.75
			2013-14	41.42	0.00	41.42
55	XLI	3056-00-001-98- Operation (NP)	2011-12	35.62	25.25	10.38
			2012-13	31.96	25.04	6.92
			2013-14	36.50	28.88	7.62
56		5075-60-800-84- Priority Scheme under XIII Finance Commission (P)	2011-12	50.00	0.90	49.10
			2012-13	50.00	3.19	46.81
			2013-14	50.00	19.66	30.34
57		5075-60-800-86- Development of Feeder Canals connecting the National Water Way III (RIDF Scheme) (P)	2011-12	40.00	4.75	35.25
			2012-13	40.00	11.62	28.38
			2013-14	40.00	9.97	30.03
58	XLVI	2235-02-102-69- Supplementary Nutrition Programme for children (100% CSS) (P)	2011-12	100.00	92.17	7.83
			2012-13	100.00	54.15	45.85
			2013-14	100.00	47.81	52.19
59	Debt Charges	2049-01-115-96- Interest on special ways and means advance from Reserve Bank of India (NP)	2011-12	20.00	0.00	20.00
			2012-13	12.00	0.00	12.00
			2013-14	5.00	0.00	5.00
60	Public Debt Repayment	6003-00-110-96- Overdrafts (NP)	2011-12	1000.00	0.00	1000.00
			2012-13	1000.00	0.00	1000.00
			2013-14	1000.00	0.00	1000.00
61		6003-00-110-97- Shortfall in Cash Balances (NP)	2011-12	25.00	0.00	25.00
			2012-13	25.00	0.00	25.00
			2013-14	25.00	0.00	25.00
62		6003-00-110-98- Special ways and means advances (NP)	2011-12	2500.00	0.00	2500.00
			2012-13	3000.00	0.00	3000.00
			2013-14	3000.00	5.19	2994.81
63		6003-00-110-99- Ways and means advances (NP)	2011-12	3000.00	0.00	3000.00
			2012-13	3000.00	0.00	3000.00
			2013-14	3000.00	113.74	2886.26

Appendix 2.5

Excess over provision of previous years requiring regularisation

(Reference: Paragraph 2.3.4; Page 53)

Year	Number of Grants/ Appropri-ations	Grant/ Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (PAC)
2011-12	13 Grants	Revenue-V	2,69,07,419	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-VIII	4,74,89,272	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XI	8,28,23,107	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XII	1,04,47,42,687	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIII	1,03,42,841	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XVI	5,70,16,88,879	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIX	48,86,93,678	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XXVIII	2,27,91,084	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XLI	14,90,73,882	Initial notes not received. Not discussed by PAC
		Capital-XII	11,81,652	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XIV	41,04,486	Final copies of the notes received. Not discussed by PAC
		Capital-XLII	9,58,81,595	Initial notes not received. Not discussed by PAC
		Capital-XLVI	1,15,740	Notes considered by PAC. Appropriation Act not yet passed.
	2 Appro-priations	Revenue-II	2,55,30,919	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XII	3,01,000	Notes considered by PAC. Appropriation Act not yet passed.

Year	Number of Grants/ Appropri-ations	Grant/ Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (PAC)
2012-13	14 Grants	Revenue-I	21,53,117	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-V	9,77,56,867	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-IX	80,65,569	Initial notes not received. Not discussed by PAC
		Revenue – X	1,19,80,020	Final copies of the notes received. Not discussed by PAC
		Revenue – XII	1,56,15,14,343	Final copies of the notes not received. Not discussed by PAC
		Revenue – XIII	51,88,792	Final copies of the notes not received. Not discussed by PAC
		Revenue-XVI	2,62,56,55,607	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue – XVII	29,71,81,076	Initial notes not received. Not discussed by PAC
		Revenue -XXXI	4,79,92,489	Initial notes not received. Not discussed by PAC
		Revenue – XLII	3,92,53,979	Initial notes not received. Not discussed by PAC
		Capital- XVII	1,18,49,442	Initial notes not received. Not discussed by PAC
		Capital – XIX	40,760	Final copies of the notes not received. Not discussed by PAC
		Capital-XX	16,91,06,000	Notes considered by PAC. Appropriation Act not yet passed.
		Capital – XXVIII	17,04,318	Final copies of the notes not received. Not discussed by PAC
	one Appro-priation	Revenue – I	6,73,466	Final copies of the notes received. Not discussed by PAC
			12,58,17,84,086	

Appendix 2.6
Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary
(Reference: Paragraph 2.3.5, Page 54)

(₹ in crore)

Sl. No.	Number and name of Grant		Original Provision	Actual Expenditure	Savings out of original provision	Supplementary provision
Revenue - Voted						
1.	II	Heads of States, Ministers and Headquarters Staff	391.62	349.06	42.56	5.05
2.	III	Administration of Justice	425.67	413.63	12.04	3.21
3.	V	Agricultural Income Tax and Sales Tax	199.69	197.49	2.20	2.18
4.	VI	Land Revenue	408.23	387.85	20.38	5.77
5.	XI	District Administration and Miscellaneous	399.99	397.63	2.36	44.07
6.	XII	Police	2122.40	2074.61	47.79	13.10
7.	XIV	Stationery and Printing and Other Administrative Services	367.12	343.49	23.63	2.03
8.	XV	Public Works	2071.29	2023.86	47.43	97.80
9.	XVII	Education, Sports, Art and Culture	12003.87	11845.39	158.48	147.98
10.	XXII	Urban Development	1269.86	216.07	1053.79	71.25
11.	XXIV	Labour, Labour Welfare and Welfare of non-Residents	768.22	635.27	132.95	59.03
12.	XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1831.10	1644.94	186.17	96.40
13.	XXIX	Agriculture	2032.54	1810.63	221.92	9.24
14.	XXXII	Dairy	153.77	138.99	14.78	5.55
15.	XXXIV	Forest	438.71	393.62	45.08	12.83
16.	XXXVI	Rural Development	400.23	397.89	2.34	56.14
17.	XXXVII	Industries	384.61	351.87	32.74	31.49

Sl. No.	Number and name of Grant		Original Provision	Actual Expendi-ture	Savings out of original provision	Supple-mentary provision
18.	XLI	Transport	47.61	44.10	3.50	3.52
19.	XLIII	Compensation and Assignments	5198.09	4997.42	200.67	149.70
Capital - Voted						
20.	XII	Police	1.01	0.02	0.99	29.94
21.	XVII	Education, Sports, Art and Culture	304.56	200.73	103.83	89.17
22.	XVIII	Medical and Public Health	173.01	130.32	42.69	16.50
23.	XXVII	Co-operation	61.90	52.42	9.48	199.50
24.	XXXI	Animal Husbandry	26.90	13.09	13.81	3.92
25.	XXXIII	Fisheries	146.10	136.52	9.58	11.84
26.	XXXVIII	Irrigation	578.41	206.95	371.46	25.00
27.	XL	Ports	367.90	150.28	217.62	5.93
28.	XLI	Transport	1836.72	809.98	1026.74	25.00
29.	XLV	Miscellaneous Loans and Advances	210.37	208.32	2.05	1.37
Capital - Charged						
30.	XV	Public Works	50.00	22.40	27.60	25.00
Total			**34671.50**	**30594.84**	**4076.66**	**1249.51**

Appendix 2.7
Cases of excessive supplementary Grants/Appropriations
(Savings of ₹ one crore and above)
(Reference: Paragraph 2.3.5, Page 54)

(₹in crore)

Sl. No.	Grant/Appropriation		Original provision	Final Expendi-ture	Additional funds required	Supple-mentary obtained	Excess supple-mentary
Revenue - Voted							
1.	XVIII	Medical and Public Health	3164.15	3166.91	2.76	100.43	97.67
2.	XXI	Housing	111.81	114.42	2.61	36.80	34.19
3.	XXIII	Information and Publicity	55.12	56.94	1.82	8.51	6.69
4.	XXVI	Relief on account of Natural Calamities	310.58	553.92	243.34	275.35	32.01
5.	XXVII	Co-operation	219.75	265.44	45.69	70.26	24.57
6.	XXVIII	Miscellaneous Economic Services	116.57	126.10	9.53	13.25	3.72
7.	XXX	Food	906.21	950.78	44.57	61.23	16.66
8.	XXXI	Animal Husbandry	410.09	420.66	10.57	15.87	5.30
9.	XXXIII	Fisheries	234.00	249.56	15.56	43.94	28.38
10.	XXXIX	Power	105.80	239.26	133.46	154.00	20.54
11.	XLII	Tourism	143.48	143.95	0.47	5.37	4.90
12.	XLVI	Social Security and Welfare	2159.48	2230.83	71.35	343.88	272.53
Capital - Voted							
13.	XXI	Housing	310.62	322.47	11.85	41.59	29.74
14.	XXIX	Agriculture	163.19	168.92	5.73	62.42	56.69
15.	XXX	Food	43.17	67.41	24.24	45.01	20.77
16.	XXXVII	Industries	530.95	582.16	51.21	216.59	165.38
17.	XLII	Tourism	111.70	140.43	28.73	31.95	3.22
Capital – Charged							
18.	XXIX	Agriculture	0.05	0.71	0.66	1.93	1.27
19.	XXXVIII	Irrigation	1.00	7.23	6.23	7.30	1.07
Total			**9097.72**	**9808.10**	**710.38**	**1535.68**	**825.30**

Appendix 2.8
Unnecessary/Excessive/ Insufficient re-appropriation of funds
(Reference: Paragraph 2.3.6; Page 55)

(₹ in crore)

Scheme/Activity	Budget allocation	Final expenditure	Net Re-appropriation	Excess(+)/ Savings(-)
Unnecessary re-appropriation				
2851-00-103-40-Revival, Reform and Restructural package for Handloom sector (80%CSS)	25.00	12.95	7.95	-20.00
2404-00-001-97-Extension Service Units	24.07	20.25	0.11	-3.93
2210-01-110-91-Other T.B.Clinics	10.14	7.32	0.09	-2.91
2203-00-104-97-Private Polytechnics	21.46	21.41	2.53	-2.58
3054-01-001-99-Chief Engineer, National Highway	5.09	3.54	0.05	-1.60
2013-00-104-98-Household establishment of Ministers, Chief Whip and Leader of Opposition	4.40	3.50	0.13	-1.03
2406-01-105-92-Teak Wood	4.05	3.78	0.75	-1.02
5054-05-101-99-CRF Bridges (Ordinary Allocation)	1.00	0.04	0.04	-1.00
2013-00-800-99-Other Expenditure-Office Expenses	1.76	1.03	0.20	-0.93
2058-00-101-99-Purchase and Supply of Stationery Stores	18.29	18.09	0.49	-0.69
2406-01-101-90-Transfer to the fund for teak under the Kerala Forest Revolving Fund for Teak and Pulpwood Rules,1999	7.27	7.24	0.63	-0.66
2202-02-001-92-Regional Deputy Directorate - Higher Secondary Education	2.42	1.82	0.03	-0.63
2012-03-103-99-Household Establishment	2.36	1.75	0.01	-0.62
2203-00-112-88-Government College of Engineering, Kannur	12.96	12.81	0.46	-0.61
Excessive re-appropriation				
2055-00-109-99-District Force	1425.51	1436.29	30.29	-19.51
2202-03-800-47-Interest Subsidy to unemployed BPL Students who availed loan for Professional Education during 2004-2009	0.00[53]	30.14	36.44	-6.30
5054-04-101-96-Works having NABARD assistance - construction and improvement of bridges	82.66	87.23	8.65	-4.08
2702-01-800-94-Minor Irrigation Projects Maintenance	64.06	69.44	7.29	-1.91
6860-60-190-94-Loans to Kerala Ceramics Limited	0.00[53]	6.89	8.61	-1.72
2225-01-277-99-Pre-Matriculation Studies - Scholarships and Stipends	23.75	28.55	6.13	-1.33
2245-02-101-95-Supply of Seeds, Fertilizers and other Agricultural Implements	26.28	37.92	12.86	-1.22

[53] No budget provision or only token provision

Scheme/Activity	Budget allocation	Final expenditure	Net Re-appropriation	Excess(+)/ Savings(-)
2225-01-277-89-Model Residential Schools	0.00[54]	2.13	3.31	-1.18
2217-01-800-95-Assistance to Attukal Development Project	0.00[54]	3.58	4.58	-1.00
6860-01-190-95-Loans to Kerala State Textile Corporation	14.42	18.39	4.92	-0.95
2054-00-097-98-Sub Treasury Establishment	70.93	75.07	5.02	-0.88
2070-00-107-99-Home Guards	27.08	31.25	5.00	-0.83
4702-00-101-87-Renovation of Ponds	5.00	7.02	2.84	-0.82
2202-02-001-94-Directorate of Higher Secondary Education (Plus Two)	39.53	46.66	7.94	-0.81
2052-00-090-90-Modernisation of Finance Department and Training of Staff	1.14	1.41	0.89	-0.62
2245-01-102-99-Water Supply	65.96	96.57	31.18	-0.57
2702-02-005-99-Ground water Investigation and Development	31.33	33.11	2.31	-0.53
Insufficient re-appropriation				
2075-00-103-97-Distribution of prizes	1264.00	1520.26	12.61	243.65
2202-03-104-99-Salaries to the staff under the Direct Payment System	1035.67	986.29	-267.48	218.10
2202-01-101-99-Lower Primary Schools	672.49	802.26	-0.77	130.54
2071-01-104-99-Gratuities	598.13	774.09	46.09	129.87
2210-05-105-52-Regional Cancer Centre	0.00	68.81	0.00	68.81
2210-01-110-99-Hospitals and Dispensaries	431.95	491.46	-2.28	61.79
2202-01-101-98-Upper Primary Schools	572.93	628.91	-0.70	56.68
2202-02-110-94-Aided Higher Secondary Schools - Teaching Grant	631.57	687.34	-0.69	56.46
5054-04-337-83-Projects under Anti-Recession Stimulus Package - Public Works (Roads)	0.00[54]	55.99	0.00	55.99
2202-01-102-99-Teaching Grant	2463.46	2513.32	-3.29	53.15
2049-03-108-99-State Life Insurance Official Branch	100.00	145.20	0.00	45.20
2202-03-103-99-Arts and Science Colleges	236.92	237.06	-38.93	39.07
2049-03-115-98-Fixed Time Deposits	460.00	496.05	0.00	36.05
4711-01-103-90-Kuttanad Package (75% CSS)	200.00	30.68	-196.93	27.61
2551-01-800-90-Hill Area Development Authority	42.50	39.50	-30.50	27.50
2515-00-001-92-Engineering wing for Local Self Government Institutions - Execution	121.05	117.63	-29.51	26.09
2049-03-108-95-Kerala State Government Employees Group Insurance Scheme	62.00	86.90	0.00	24.90
4851-00-195-99-Investment In Capex as Share Capital Contribution	0.00[54]	24.30	0.00	24.30

[54] No budget provision or only token provision

Scheme/Activity	Budget allocation	Final expenditure	Net Re-appropriation	Excess(+)/ Savings(-)
2210-03-103-99-Primary Health Units and Health Centres	246.25	265.97	-4.41	24.13
5054-03-337-98-Developments and Improvements	76.57	97.02	0.00	20.45
2401-00-103-87-Coconut Development	50.00	66.86	-1.60	18.46
2049-03-115-99-State Savings Bank Deposits	80.00	96.47	0.00	16.47
2403-00-101-98-Hospitals and Dispensaries	99.84	113.79	-0.12	14.07
2401-00-001-96-Strengthening of Agricultural Administration and introduction of Training and Visiting System of Extension	214.35	207.40	-19.43	12.48
3054-01-337-99-Urgent repairs to National Highway stretches in the State	0.00[55]	11.60	0.00	11.60
2052-00-090-99-Administrative Secretariat	78.61	89.66	0.38	10.66
2049-04-101-99-Block Loans for State Plan Schemes	175.79	196.38	10.24	10.34

[55] No budget provision or only token provision

Appendix 2.9
Heads in which entire budget provision (₹ one crore and above) was surrendered during the year
(Reference: Paragraph 2.3.7; Page 55)

(₹in crore)

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
1.	VIII	2039-00-001-93-Upgradation of wireless system in excise department (P)	1.10	Non-implementation of scheme due to non-completion of administrative formalities
2.	XII	4055-00-211-97-Modernisation of police force (P)	29.94	Non-receipt of administrative sanction
3.	XVII	2202-02-107-91-Incentive to Girls for Secondary education (100% CSS) (P)	7.00	Reasons for surrender not furnished
4.		2202-02-107-92-Means cum Merit Scholarship (100% CSS) (P)	2.50	Reasons for surrender not furnished
5.		3435-03-101-92-National Plan for Conservation of Aquatic Ecosystem (P)	3.00	Non-implementation of the scheme on account of non-formulation of guidelines
6.		4202-01-202-92-Vocational Higher Secondary Education (P)	4.00	Non-completion of construction work
7.		4202-01-202-93-Infrastructure – School Education (P)	4.00	Non-completion of construction work
8.		4202-01-203-84-Annuity scheme –one time ACA(P)	5.00	Non-completion of construction work
9.		4202-01-203-85-Accreditation of colleges with National Assessment and Accreditation council (NAAC) – One time ACA (P)	3.00	Non-completion of construction work
10.		4202-01-203-86-Construction of Women's Hostels in Government Colleges – one time ACA (P)	3.00	Non-completion of construction work
11.		4202-01-203-87- Development of Laborataries and Libraries in Govern-ment Colleges – one time ACA (P)	4.00	Non-completion of construction work
12.		4202-01-800-88-Projects under LACADF (NP)	8.61	Non-completion of construction work
13.		4202-02-104-94-Polytechnic Buildings (One time ACA) (P)	5.00	Non-completion of construction work
14.		4202-02-105-94-Building (One time ACA) (P)	3.00	Non-completion of construction work
15.		4202-02-105-95-College of Engineering Thiruvananthapuram (One time ACA) (P)	1.00	Non-completion of construction work

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
16.		4202-02-800-85-Projects under LACADF (P)	129.15	Non-completion of construction work
17.		4202-03-102-99- Projects under LAC-ADF (NP)	2.24	Non-completion of construction work
18.	XVIII	2210-04-102-93-Opening new Homoeo Dispensaries (ACA) (P)	3.50	Reasons for surrender not furnished
19.		4210-01-110-69-Pain, Palliative and Elderly Health care centres (XIII Finance Commission award) (P)	1.00	Non-arrangement of works in time
20.		4210-02-110-81-Modernisation of Government hospital, Pala (NP)	6.00	Non-arrangement of works in time
21.		4210-02-110-83-Capital Fund for maintenance and renovation of Homoeopathic institutions (ACA) (P)	2.00	Non-arrangement of works in time
22.		4210-02-800-95- Projects under LAC ADF (NP)	21.00	Non-arrangement of works in time
23.		4210-03-101-85-Ayurveda Mental Hospital, Kottakkal (ACA) (P)	1.00	Non-arrangement of works in time
24.		4210-03-101-86-Assistance to Kerala Ayurvedic Studies and Research Society, Kottakkal (ACA) (P)	1.00	Non-arrangement of works in time
25.		4210-03-101-87-Ayurveda College, Kannur (ACA) (P)	2.00	Non-arrangement of works in time
26.		4210-03-101-88- Ayurveda College, Thrippunithura (ACA) (P)	2.00	Non-arrangement of works in time
27.		4210-03-102-93-Government Homoeopathic Medical College, Kozhikode (ACA) (P)	2.00	Non-arrangement of works in time
28.		4210-03-102-94- Government Homoeopathic Medical College, Thiruvananthapuram (ACA) (P)	1.00	Non-arrangement of works in time
29.		4210-03-102-98- Homoeo medical college, College hospitals, College hostels, Kozhikode – Land Acquisition and Buildings (P)	1.00	Non-arrangement of works in time
30.		4210-03-105-50-Hostel for UG and PG students in Government Medical College, Thrissur (P)	1.00	Non-arrangement of works in time
31.		4210-03-105-52-New Dental College at Alappuzha and Thrissur (P)	1.50	Non-arrangement of works in time

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
32.		4210-03-200-99-Prakrithi Chikilsa (Nature Cure) Hospital, Varkala (P)	1.00	Non-arrangement of works in time
33.	XX	2215-01-190-96-Manufacturing units for bottled water(P)	1.00	Reasons for surrender not furnished
34.		2215-01-800-59-Water Supply Scheme to Malabar Cancer Centre Thalassery (P)	1.00	Reasons for surrender not furnished
35.		4215-01-101-99-Comprehensive Water Supply Scheme to Kalliyoor, Venganoor, Vizhinjam (Corporation area) and Kovalam Tourism area – State Share (P)	2.00	Reasons for surrender not furnished
36.		4215-01-800-93- Projects under LAC ADF (NP)	3.00	Reasons for surrender not furnished
37.	XXII	2217-03-191-74-Urban Infrastructure Development scheme for small and medium towns (ACA) (P)	162.49	Non-implementation of the scheme
38.		2217-05-191-80-Integrated Housing and Slum development programme (State Scheme) (P)	15.00	Non-implementation of the scheme
39.		2217-05-191-86-Swarna Jayanthi Shahari Rozgar Yojana (SJSRY) (75% CA) (P)	12.00	Not furnished
40.		2217-05-192-82- Swarna Jayanthi Shahari Rozgar Yojana (SJSRY) (75% CA) (P)	18.00	Not furnished
41.		2217-05-800-83-Basic Services to the Urban Poor (BSUP) (P)	72.03	Not furnished
42.	XXIII	4220-60-101-64-Modernisation of Tagore Theatre (P)	9.00	Belated submission of bills and non-receipt of sanction orders
43.	XXIV	2230-03-101-73-Establishment of ITI in Linguistic Minority area (P)	6.00	Not furnished
44.		2230-03-101-83- Upgradation of ITIs into centre of excellence (CSS 75%) (P)	5.34	Not furnished
45.	XXV	2225-03-800-86-Assistance to Voluntary Organisation (90% CSS) (P)	15.00	Not furnished
46.		4225-02-277-87-Model Residential School, Pookot, Wayanad District (100% CSS) (P)	1.10	Not furnished
47.		4225-03-277-97-Construction of Hostels (Girls, Boys) (OBC) (50% CSS) (P)	8.00	Enforcement of strict economy measures and less number of claims

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
48.	XXVII	4425-00-107-85-Share Capital Contribution to District Co-operative Banks (P)	129.50	Not furnished
49.		4425-00-107-86- Share Capital Contribution to Kerala State Co-operative Banks (P)	70.00	Not furnished
50.		4425-00-108-89-Apex processing societies investments – consumer co-operatives (P)	2.00	Not furnished
51.	XXVIII	5475-00-800-89-Investment in Major Capital Projects (NP)	1250.00	Not furnished
52.	XXIX	4551-01-800-99-Hill area development authority (RIDF) (P)	25.00	Non-sanction of the project by NABARD
53.	XXX	2408-01-800-88-Integrated Project on Consumer Protection for Stengthening the Infrastructure of Consumer Fora (100% CSS)(P)	2.00	Not furnished
54.	XXXI	4403-00-102-96-Strengthening of Department Farms (P)	5.00	Not furnished
55.	XXXII	2404-00-190-89-Assistance to Kerala Livestock Development Board (P)	14.00	Re-classification of provision to the head of account '2403-00-190-83'
56.	XXXIV	2406-02-110-45-Kottiyoor Wildlife Sanctuary (50% CSS) (P)	1.40	Non-release of central assistance
57.	XXXVI	2515-00-197-36-Office building for Block Panchayats(P)	2.10	Non-commencement of construction of buildings and non-acquisition of land by block panchayats
58.	XXXVIII	4700-29-800-87-NABARD assisted (RIDF) Mullaperiyar Project (P)	35.00	Not furnished
59.	XLVI	4235-02-103-99-Construction of Nirbhaya Homes (P)	3.00	Not furnished
60.		4235-02-800-99-Modernisation of Social Justice Department (P)	4.00	Not furnished
61.		6003-00-110-97-Shortfall in Cash Balances (NP)	25.00	
Total			**2161.50**	

Appendix 2.10

Surrender (₹ one crore or more in each case) in excess of actual savings

(Reference: Paragraph 2.3.8; Page 56)

(₹ in crore)

Sl. No.	Number and name of the Grant	Total Grant/	Savings	Amount surrendered	Amount surrendered in excess
Revenue - Voted					
1.	III Administration of Justice	428.87	15.24	20.36	5.12
2.	V Agricultural Income Tax and Sales Tax	201.87	4.38	11.18	6.80
3.	VI Land Revenue	414.00	26.15	30.08	3.93
4.	VIII Excise	182.55	18.19	30.22	12.03
5.	XI District Administration and Miscellaneous	75.45	0.81	2.48	1.67
6.	XII Police	2135.50	60.89	63.44	2.55
7.	XIV Stationery and Printing and Other Administrative Services	369.15	25.66	29.56	3.90
8.	XVII Education, Sports, Art and Culture	12151.84	306.45	459.56	153.11
9.	XXIV Labour, Labour Welfare and Welfare of Non-residents	827.25	191.97	196.30	4.33
10.	XXV Welfare of Scheduled Castes and Scheduled Tribes, Other Backward Classes and Minorities	1927.50	282.57	284.48	1.91
11.	XXVII Co-operation	290.00	24.56	35.11	10.55
12.	XXVIII Miscellaneous Economic Services	129.82	3.72	6.05	2.33
13.	XXX Food	967.45	16.67	19.36	2.69
14.	XXXI Animal Husbandry	425.97	5.30	24.05	18.75
15.	XXXIV Forest	451.53	57.91	61.09	3.18
16.	XXXV Panchayat	306.47	48.28	62.46	14.18
17.	XXXVI Rural Development	456.37	58.49	66.44	7.95
Total		**21741.59**	**1147.24**	**1402.22**	**254.98**
Capital – Voted					
18.	XVIII Medical and Public Health	189.51	59.19	60.86	1.67
19.	XXXVIII Irrigation	603.41	396.46	414.10	17.64
Total		**792.92**	**455.65**	**474.96**	**19.31**
Capital - Charged					
	Public Debt Repayment	10104.30	6859.49	6868.48	8.99
Grand Total		**32638.81**	**8462.38**	**8745.66**	**283.28**

Appendix 2.11
Details of saving of ₹ one crore and above not surrendered
(Reference: Paragraph 2.3.9, Page 56)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Savings	Amount surrendered	Savings which remained to be surrendered
Revenue - Voted				
1.	II Heads of States, Ministers and Headquarters Staff	47.61	3.08	44.53
2.	VII Stamp and Registration	18.27	15.64	2.63
3.	XI District Administration and Miscellaneous	46.43	9.91	36.53
4.	XV Public Works	145.24	0.00	145.24
5.	XVIII Medical and Public Health	97.66	72.42	25.25
6.	XIX Family Welfare	145.57	22.21	123.36
7.	XX Water Supply and Sanitation	184.30	169.22	15.08
8.	XXI Housing	34.19	27.79	6.40
9.	XXII Urban Development	1125.04	1121.34	3.71
10.	XXVI Relief on Account of Natural Calamities	32.01	29.36	2.66
11.	XXIX Agriculture	231.15	223.38	7.77
12.	XXXII Dairy	20.34	14.34	6.00
13.	XXXVII Industries	64.23	50.37	13.87
14.	XXXVIII Irrigation	71.52	66.82	4.69
15.	XXXIX Power	20.54	19.10	1.44
16.	XL Ports	12.29	10.50	1.79
17.	XLIII Compensation and Assignments	350.37	43.54	306.83
18.	XLVI Social Security and Welfare	272.53	237.51	35.02
Total		**2919.29**	**2136.53**	**782.80**
Revenue -Charged				
19.	II Heads of States, Ministers and Headquarters staff	16.09	3.91	12.18
Total		**16.09**	**3.91**	**12.18**

Sl. No.	Number and name of the Grant/Appropriation		Savings	Amount surrendered	Savings which remained to be surrendered
Capital -Voted					
20.	XIV	Stationery and Printing and Other Administrative Services	2.17	0.00	2.17
21.	XVII	Education, Sports, Art and Culture	193.00	191.95	1.05
22.	XX	Water Supply and Sanitation	113.33	111.33	2.00
23.	XXI	Housing	29.74	12.87	16.87
24.	XXII	Urban Development	1.32	0.10	1.22
25.	XXIV	Labour, Labour Welfare and Welfare of Non-residents	6.23	0.98	5.25
26.	XXVIII	Miscellaneous Economic Services	2421.19	2380.63	40.56
27.	XXIX	Agriculture	56.70	37.74	18.96
28.	XXX	Food	20.76	3.60	17.16
29.	XXXI	Animal Husbandry	17.73	15.07	2.67
30.	XXXV	Panchayat	32.29	27.29	5.00
31.	XXXVII	Industries	165.38	24.32	141.06
32.	XXXIX	Power	43.42	0.00	43.42
33.	XL	Ports	223.55	214.51	9.04
34.	XLV	Miscellaneous Loans and Advances	3.42	2.07	1.36
35.	XLVI	Social Security and Welfare	24.36	14.80	9.56
Total			**3354.59**	**3037.26**	**317.35**
Capital-Charged					
36.	XV	Public Works	52.60	32.90	19.70
Total			**52.60**	**32.90**	**19.70**
Grand Total			**6342.57**	**5210.60**	**1132.03**

Appendix 2.12

Cases of surrender of funds in excess of ₹10 crore on 31 March 2014
(Reference: Paragraph 2.3.9, Page 56)

(₹in crore)

Sl. No.	Grant number and major head			Amount of surrender	Percentage of total provision
1.	III	2014	Administration of Justice	24.80	4.89
2.	V	2040	Taxes on Sales, Trade etc.	10.74	5.89
3.	VI	2029	Land Revenue	28.48	7.41
4.	VII	2030	Stamps and Registration	15.64	10.09
5.	VIII	2039	State Excise	30.32	16.60
6.	XII	2055	Police	63.47	2.97
7.		4055	Capital Outlay on Police	30.93	99.94
8.	XIV	2070	Other Administrative Services	23.20	8.96
9.	XV	5054	Capital Outlay on Roads and Bridges	32.90	2.27
10.	XVII	2202	General Education	368.98	3.35
11.		2203	Technical Education	62.88	8.98
12.		2204	Sports and Youth Services	10.00	7.20
13.		2205	Art and Culture	14.50	9.83
14.		4202	Capital outlay on Education, Sports, Art and culture	191.95	48.93
15.	XVIII	2210	Medical and Public Health	72.48	2.22
16.		4210	Capital Outlay on Medical and Public Health	60.86	32.11
17.	XIX	2211	Family Welfare	22.21	4.44
18.	XX	2215	Water Supply and Sanitation	169.22	22.12
19.		6215	Loans for Water supply and Sanitation	106.33	35.44
20.	XXI	2216	Housing	27.79	18.70
21.		4216	Capital outlay on Housing	12.87	41.37
22.	XXII	2217	Urban Development	1121.34	83.61
23.	XXIII	4220	Capital outlay on Information and Publicity	10.32	84.49
24.	XXIV	2230	Labour and Employment	196.30	23.73
25.	XXV	2225	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	284.48	14.76
26.		4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	81.67	70.74

Sl. No.	Grant number and major head			Amount of surrender	Percentage of total provision
27.	XXVI	2245	Relief on account of Natural Calamities	29.36	5.01
28.	XXVII	2425	Co-operation	35.11	12.11
29.		4425	Capital outlay on Co-operation	203.87	87.84
30.	XXVIII	5475	Capital outlay on Other General Economic Services	2381.13	81.74
31.	XXIX	2401	Crop Husbandry	176.86	14.15
32.		2551	Hill Areas	33.72	27.45
33.		4551	Capital outlay on Hill Areas	25.00	100.00
34.		4702	Capital Outlay on Minor Irrigation	11.81	8.33
35.	XXX	3456	Civil Supplies	11.41	32.04
36.	XXXI	2403	Animal Husbandry	24.05	5.65
37.		4403	Capital Outlay on Animal Husbandry	15.07	73.76
38.	XXXII	2404	Dairy Development	14.34	9.00
39.	XXXIII	2405	Fisheries	27.45	9.88
40.		4405	Capital Outlay on Fisheries	20.69	14.78
41.	XXXIV	2406	Forestry and Wildlife	61.12	13.53
42.	XXXV	2515	Other Rural Development Programmes	62.46	20.38
43.		4515	Capital Outlay on Other Rural Development Programmes	27.29	44.83
44.	XXXVI	2501	Special programmes for Rural Development	15.59	12.74
45.		2505	Rural Employment	25.72	47.17
46.		2515	Other Rural Development Programmes	25.13	8.99
47.	XXXVII	2851	Village and Small Industries	47.71	12.35
48.		4851	Capital Outlay on Village and Small Industries	19.70	44.82
49.	XXXVIII	2700	Major Irrigation	39.38	22.68
50.		2701	Medium Irrigation	17.10	11.83
51.		2711	Flood control and drainage	10.37	17.06
52.		4700	Capital Outlay on Major Irrigation	51.94	51.26
53.		4701	Capital Outlay on Medium Irrigation	174.21	63.68
54.		4711	Capital Outlay on Flood Control Projects	188.04	79.41
55.	XXXIX	2810	New and Renewable Energy	19.10	40.24
56.	XL	3051	Ports and Light Houses	10.50	22.14
57.		5051	Capital Outlay on Ports and Light Houses	214.51	57.38

Sl. No.	Grant number and major head			Amount of surrender	Percentage of total provision
58.	XLI	5075	Capital Outlay on Other Transport Services	1043.86	64.55
59.	XLIII	3604	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	43.54	0.81
60.	XLVI	2235	Social Security and Welfare	237.51	9.49
61.		4235	Capital Outlay on Social Security and Welfare	14.80	23.46
62.		6003	Internal Debt of the State Government	6868.45	70.35
Total				**15302.56**	

Appendix 2.13
Pendency in submission of Detailed Contingent bills against Abstract Contingent (AC) bills drawn from 2011-12 to 2013-14
(Reference: Paragraph 2.4.1, Page 60)

(In ₹)

Sl. No.	Name of Drawing and Disbursing Officer	Month of drawal	Amount
1.	Regional Officer, Kerala Public Service Commission, Ernakulam	February 2014	175000
		March 2014	12000
2.	Accounts Officer, City Police Office, Kochi	January 2013	688850
3.	Accounts Officer, District Police Office, Ernakulam Rural, Aluva	October 2013	2030500
4.	Accounts Officer, District Police Office, Thrissur City	October 2013	400000
		December 2013	1000000
		February 2014	150000
5.	District Police Officer, Thrissur (Rural)	September 2013	500500
		October 2013	2952000
		October 2013	230000
		December 2013	105000
		December 2013	433720
		March 2014	1027940
6.	Superintendent, District Jail, Thiruvananthapuram	September 2013	50000
		February 2014	389461
7.	Superintendent, Special Sub Jail, Thiruvananthapuram	October 2013	100000
		December 2013	50000
		January 2014	50000
		January 2014	100000
8.	Superintendent, Special Sub Jail, Neyyattinkara	October 2013	550000
9.	Superintendent, Sub Jail, Neyyattinkara	November 2013	50000
10.	Superintendent, Sub Jail, Attingal	September 2013	30000
		September 2013	10000
		November 2013	10000
11.	Superintendent, District Jail, Ernakulam	March 2014	80000
12.	Superintendent, Sub Jail, Alathur	February 2014	50000
		March 2014	75000
13.	Superintendent, Special Sub Jail, Palakkad	February 2014	60000
14.	Superintendent, Special Sub Jail, Irinjalakuda	February 2014	50000
15.	Superintendent, Special Sub Jail, Chittur	February 2014	50000
16.	Superintendent, Sub Jail, Ottappalam	March 2014	50000
17.	Joint Director, Curriculum Development Centre, Kalamassery	March 2014	240000
18.	Tribal Development Officer, Palakkad	February 2014	500000

Sl. No.	Name of Drawing and Disbursing Officer	Month of drawal	Amount
19.	Veterinary Surgeon, Veterinary Dispensary, Vellachira	March 2014	97125
20.	Veterinary Surgeon, Veterinary Dispensary, Venginissery	March 2014	100050
21.	Tribal Extension Officer, Palakkad	January 2014	20000
		February 2014	20000
22.	Superintendent, Asramam School, Malampuzha	February 2014	60000
		February 2014	25000
		March 2014	100000
23.	Superintendent, Model Residential School, Attapady	February 2014	50000
24.	Child Development Project Officer, ICDS Project, Kodakara(Additional)	December 2013	75000
		December 2013	75000
25.	Child Development Project Officer, ICDS Project, Ottappalam (Additional)	January 2014	40000
		February 2014	166000
26.	Child Development Project Officer, ICDS Project, Palakkad (Additional)	March 2014	214900
		March 2014	149000
27.	Child Development Project Officer, ICDS Project, Attapady	December 2013	43800
		January 2014	88000
28.	Senior Superintendent, District Level, ICDS, Palakkad	January 2014	68000
29.	Principal Agricultural Officer, Thrissur	February 2012	1500000
		February 2013	1500000
		November 2013	106667
		February 2014	863000
30.	Principal Agricultural Officer, Palakkad	March 2014	70000
31.	Deputy Director, RATT Centre, Malampuzha	March 2014	182400
Total			**17863913**

Appendix 2.14
List of controlling officers where amounts exceeding ₹50 crore in each case remained unreconciled during 2013-14
(Reference: Paragraph 2.4.2, Page 60)

(₹ in crore)

Sl. No.	Name of the controlling officer	Amount not reconciled
1.	The Director, Public Instruction, Jagathy, Thiruvananthapuram	7465.35
2.	The Secretary, Revenue Department, Thiruvananthapuram	803.02
3.	The Secretary to Government, Higher Education Department, Government Secretariat, Thiruvananthapuram	464.35
4.	The Commissioner, Rural Development, LMS Compound, Thiruvananthapuram	452.54
5.	The Director of Urban Affairs, Thiruvananthapuram	240.69
6.	The Secretary, Transport Department, Secretariat, Thiruvananthapuram	236.40
7.	The Director, Vocational Higher Secondary Education, Housing Board Building, Santhi Nagar, Thiruvananthapuram	236.30
8.	The Secretary to Government, Power Department, Thiruvananthapuram	214.80
9.	The Secretary, Local Self Government Department, Thiruvananthapuram	193.06
10.	The Secretary to Government, Information Technology Department, Secretariat, Thiruvananthapuram	170.95
11.	The Director of Ports, Valiathura, Vallakadavu, Thiruvananthapuram	152.41
12.	The Chief Engineer, Public Office Compound, Thiruvananthapuram	116.51
13.	The Director, Survey and Land Records, Thiruvananthapuram	103.40
14.	The Secretary to Government, Science and Technology Department, Thiruvananthapuram	90.58
15.	The Director of Homoeopathy, Thiruvananthapuram	89.41
16.	The Secretary, Planning and Economic Affairs Department, Secretariat, Thiruvananthapuram	78.16
17.	The Director, Municipal Administration, Thiruvananthapuram	74.31
18.	The Director, Regional Cancer Centre, Thiruvananthapuram	69.08
19.	The Director, Directorate of State Water Transport Department, Alappuzha	56.59
20.	The Director, Kerala Sustainable Urban Development Project, Trans Towers, Vazhuthacaud, Thiruvananthapuram	52.77
Total		**11360.68**

Appendix 3.1
Statement showing names of bodies and authorities, the accounts of which had not been received as of March 2014
(Reference: Paragraph 3.2; Page 74)

(₹in crore)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received
1.	Kerala Veterinary and Animal Science University	2011-12	112.90
2.	Kerala State Information Technology Mission	2012-13	107.46
3.	Kerala Khadi and Village Industries Board	2012-13	65.26
4.	Agency for Non-conventional Energy and Rural Technology	2011-12	16.98
5.	Kerala State Seed Development Authority, Thrissur	2012-13	8.72
6.	Thenmala Eco Tourism Promotion Society	2011-12	1.47
7.	Public Sector Restructuring and Internal Audit Board	2012-13	1.00
8.	Malabar Botanical Garden Society	2012-13	0.80
9.	Kerala Khadi Workers Welfare Fund Board	2012-13	0.20
10.	Kerala Road Fund Board	2012-13	0.00
11.	Kerala State Handicapped Person's Welfare Corporation Limited	2002-03	285.10
12.	Kerala Police Housing and Construction Corporation Limited	2011-12	17.60
13.	Kerala Social Security Mission	2011-12	511.78
14.	Kerala Anganwadi Helper's Welfare Fund	2011-12	155.22
15.	State Institute of Mentally Challenged	2011-12	87.53
16.	Institute of Management in Government	2011-12	453.27
17.	Kerala State Development Corporation for Christian Converts	2004-05	0.24
18.	Kerala State Sports Council	2011-12	772.00
19.	Thunchath Ezhuthachan Malayalam University, Tirur	2012-13	NA
20.	Rajeev Gandhi Centre for Aviation Technology, Trivandrum	2012-13	321.85
21.	Kerala Coir Workers Welfare Fund Board, Alappuzha	2012-13	NA
22.	Kerala Cashew Workers Welfare Fund Board, Kollam	2012-13	NA
23.	Kerala Agricultural Workers Welfare Fund Board, Thrissur	2012-13	61.00
24.	Kerala Handloom Workers Welfare Fund Board, Kannur	2012-13	588.56
25.	Traders Welfare Board, Trivandrum	2012-13	100
26.	Greater Cochin Development Authority, Kochi	2012-13	NA

NA – Not available

Appendix 3.2
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.3; Page 74)

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
1.	Kerala Khadi and Village Industries Board, Thiruvananthapuram	Up to 2014-15	2011-12	2009-10	2007-08	6.3.2012	07.11.2013	30 months 11 days
2.	Command Area Development Authority, Thrissur	Up to 2014-15	2011-12	2009-10	2010-11	6.2.2013	24.7.2013	12 months 24 days
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Upto 2016-17	2012-13	2012-13	Information not received		20.12.2013	5 months 19 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	Up to 2011-12	2010-11	2010-11	Information not received		22.04.2013	21 months 21 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards	2011-12	2010-11	Information not received		29.01.2014	18 months 28 days
6.	Kerala State Human Right Commission, Thiruvananthapuram	1998-99 onwards	2012-13	2012-13	Information not received		16.07.2013	15 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards	2011-12	2011-12	Information not received		13.09.2013	14 months 12 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards	2011-12	2011-12	Information not received		01.04.2013	9 months
9.	District Legal Services Authority, Kollam	1998-99 onwards	2011-12	2011-12	Information not received		30.01.2013	6 months 29 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards	2011-12	2011-12	Information not received		04.01.2013	6 months 3 days
11.	District Legal Services Authority, Alappuzha	1998-99 onwards	2011-12	2011-12	Information not received		22.05.2014	22 months 21 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards	2012-13	2012-13	Information not received		19.05.2014	10 months 18 days
13.	District Legal Services Authority, Idukki	1998-99 onwards	2012-13	2012-13	Information not received		09.10.2013	3 months 8 days

Sl. No.	Name of body	Period of entrustment	Year up to which accounts were rendered	Period up to which Separate Audit Report (SAR) is issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of SAR	Date of placement		
14.	District Legal Services Authority, Ernakulam	1998-99 onwards	2011-12	2011-12	Information not received		20.12.2014	29 months 19 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards	2011-12	2011-12	Information not received		13.01.2014	18 months 12 days
16.	District Legal Services Authority, Palakkad	1998-99 onwards	2010-11	2010-11	Information not received		13.10.2011	3 months 12 days
17.	District Legal Services Authority, Malappuram	1998-99 onwards	2012-13	2012-13	Information not received		31.07.2013	1 month
18.	District Legal Services Authority, Kozhikode	1998-99 onwards	2012-13	2012-13	Information not received		23.09.2013	2 months 22 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards	2010-11	2010-11	Information not received		23.10.2012	15 months 22 days
20.	District Legal Services Authority, Kannur	1998-99 onwards	2010-11	2010-11	Information not received		29.3.2013	20 months 28 days
21.	District Legal Services Authority, Kasaragod	1998-99 onwards	2011-12	2011-12	Information not received		01.11.2013	16 months
22.	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards	2012-13	2012-13	Information not received		06.03.2014	8 months 5 days
23.	Kerala Water Authority	2013-14	2010-11	2009-10	2007-08	6.3.2012	28.8.2014	37 months 27 days

Appendix 3.3
Statement of finalization of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.4; Page 75)

(₹ in crore)

Sl.No.	Name of the undertaking	Accounts finalized up to	Government investment as per the last accounts finalized	Profit/loss as per the last accounts
1.	State Water Transport Department	2011-12	279.29	(-)35.05
2.	Kerala State Insurance Department	2011-12	Nil	223.58
3.	Text Book Office[56]	2003-04	21.26	(-) 5.61

Note: Besides, *pro forma* accounts in respect of rubber plantation activities of Open Prison, Nettukaltheri received upto 2012-13 showed a trading profit during the year amounting to ₹13.25 lakh.

[56] Government decided (December 2008) to dispense with the preparation of *pro forma* accounts for the period from 1975-76 to 1986-87. Decision on preparation of *pro forma* accounts for the period from 1987-88 to 2003-04 is pending with the Government (October 2013).

Appendix 3.4
Department /duration-wise break-up of cases of misappropriation, defalcation, etc.
(Reference: Paragraph 3.5; Page 75)

Sl. No.	Name of the Department	Upto 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 25 years		25 years and above		Total number of cases	
1.	Agriculture	3	(23.73)	2	(5.39)	2	(0.95)	1	(0.16)	2	(7.13)			10	(37.36)
2.	Animal Husbandry	1	(0.35)									1	(0.25)	2	(0.60)
3.	Co-operation							1	(11.30)					1	(11.30)
4.	Cultural Affairs -Archives											1	(0.20)	1	(0.20)
5.	Finance-National Savings											1	(0.45)	1	(0.45)
6.	Finance – Treasuries			2	(1.09)	6	(115.78)	3	(39.21)	1	(0.07)	4	(2.19)	16	(158.34)
7.	Fisheries and Ports							1	(1.32)					1	(1.32)
8.	Forest and Wildlife					4	(30.32)							4	(30.32)
9.	General Education	1	(5.25)	3	(11.92)	5	(0.65)	3	(0.76)	2	(0.16)	2	(4.52)	16	(23.26)
10.	Health and Family Welfare – Health Services	6	(21.93)	2	(10.24)	3	(151.16)	2	(5.67)	1	(0.69)	2	(0.59)	16	(190.28)
11.	Health and Family Welfare – Medical Education	1	(1.16)			2	(17.97)							3	(19.13)
12.	Health and Family Welfare - Indian Systems of Medicine	1	(9.3)					1	(1.85)					2	(11.15)
13.	Higher Education – Collegiate Education					2	(0.93)			1	(0.02)			3	(0.95)
14.	Home Department – Police									1	(0.38)			1	(0.38)
15.	Industries	1	(40.0)					1	(0.31)					2	(40.31)
16.	Legal Metrology			1	(55.00)									1	(55.00)
17.	Local Self Government			1	(11.22)	4	(6.51)	1	(1.85)	1	(0.77)			7	(20.35)
18.	Public Works Department	1	(1.87)			3	(7.70)							4	(9.57)
19.	Revenue – Survey and Land Records											1	(5.60)	1	(5.60)
20.	Scheduled Castes and Scheduled Tribes Development	2	(2.52)			1	(2.58)					1	(0.17)	4	(5.27)
21.	Social Welfare			2	(9.25)									2	(9.25)
22.	Taxes – Lotteries							1	(2.61)					1	(2.61)
23.	Motor Vehicles					1	(10.20)							1	(10.20)
24.	Vigilance			1	(0.35)									1	(0.35)
25.	Water Resources			13	(135.64)	3	(4.2)							16	(139.84)
Total		**17**	**(106.11)**	**27**	**(240.10)**	**36**	**(348.95)**	**15**	**(65.04)**	**9**	**(9.22)**	**13**	**(13.97)**	**117**	**(783.39)**

Figures in brackets indicate ₹ in lakh

Appendix 3.5

Department /category-wise details in respect of cases of loss to Government due to theft, misappropriation and loss of Government material
(Reference: Paragraph 3.5; Page 75)

(₹ in lakh)

Name of Department	Theft		Misappropriation/ loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Agriculture			10	37.36	10	37.36
Animal Husbandry			2	0.60	2	0.60
Cultural Affairs -Archives			1	11.30	1	11.30
Co-operation			1	0.20	1	0.20
Finance-National Savings			1	0.45	1	0.45
Finance – Treasuries			16	158.34	16	158.34
Fisheries and Ports			1	1.32	1	1.32
Forest and Wildlife			4	30.32	4	30.32
General Education	9	1.05	7	22.21	16	23.26
Health and Family Welfare – Health Services	2	2.16	14	188.12	16	190.28
Health and Family Welfare - Medical Education			3	19.13	3	19.13
Health and Family Welfare – Indian Systems of Medicine			2	11.15	2	11.15
Higher Education – Collegiate Education	2	0.22	1	0.73	3	0.95
Home Department – Police			1	0.38	1	0.38
Industries			2	40.31	2	40.31
Legal Metrology			1	55.00	1	55.00
Local Self Government			7	20.35	7	20.35
Public Works Department			4	9.57	4	9.57
Revenue – Survey and Land Records			1	5.60	1	5.60
Scheduled Castes and Scheduled Tribes Development			4	5.27	4	5.27
Social Welfare	1	0.32	1	8.93	2	9.25
Taxes – Lotteries			1	2.61	1	2.61
Motor Vehicles			1	10.20	1	10.20
Vigilance			1	0.35	1	0.35
Water Resources	1	0.55	15	139.29	16	139.84
Total	**15**	**4.30**	**102**	**779.09**	**117**	**783.39**

Appendix 3.6

Details of amount parked in TSB accounts for more than one year

(Reference: Paragraph 3.6.1(ii); Page 77)

(₹ in crore)

Sl. No.	Official maintaining the TSB account/Name of scheme	Year of drawal	Amount drawn	Unutilized amount
Agriculture				
1.	Chairperson, Kole Development Agency, Thrissur	2001-02	0.40	0.22 (30.4.2014)
2.	Establishment of Horticulture Nurseries to ST youth	2011-12	1.45	0.88 (31.3.2014)
Scheduled Caste Development				
3.	1000 Nos. of Vinjanvadis in 1000 SC colonies	2011-12	50.00	48.25 (31.5.2014)
Scheduled Tribes Development				
4.	Tribal Resettlement and Development Mission, Idukki	2011-12	1.72	1.46 (30.4.2014)
Dairy Development				
5.	Deputy Director of Dairy Development, Kollam	2008-09 to 2012-13	2.85	1.17 (31.3.2014)
District Collectors				
6.	District Collector, Thrissur (TSB 8947)	2012-13	0.28	0.25 (31.7.2014)
7.	District Collector, Thrissur (TSB 6782)	2012-13	0.67	0.31 (31.7.2014)
8.	District Collector, Thrissur (TSB 6782)	2012-13	0.44	0.15 (31.7.2014)
9.	District Collector, Kozhikode (STSB 7537)	2011-12	0.92	0.38 (31.7.2014)
Total			**58.73**	**53.07**

Appendix 3.7
Parking of funds in bank accounts of implementing agencies
(Reference: Paragraph 3.6.2; Page 77)

(₹in crore)

Sl. No.	Implementing agency	Name of schemes	Year of transfer	Amount transferred	Unutilized amount
Scheduled Tribes Development Department					
1.	Malabar Regional Co-operative Milk Producers Union	Livelihood support to ST settlement of Sugandhagiri in Wayanad district	2013-14	2.33	2.32 (31.5.2014)
2.	Rubber Board	Rubber cultivation in land owned by Scheduled Tribe families	2012-13 2013-14	1.69	1.17 (31.3.2014)
3.	Kerala Police Housing Construction Corporation	Construction of 125 houses in 5 tribal colonies	2011-12	6.65	4.56 (24.6.2014)
4.	Kerala Medical Services Corporation	Mobile medical clinics in Tribal majority populated areas	2011-12	2.88	2.81 (31.5.2014)
5.	Divisional Forest Officer, Munnar	Integrated Development project for Edamalakkudy Tribal settlement in Idukki	2012-13	4.33	3.39
			2013-14	1.88	1.88
6.	En Uru Charitable Society	En-uru Tribal Tourism Project	2010-11	2.56[57]	1.83 (31.5.2014)
Agriculture Department					
7.	Kerala Agricultural University	Various schemes	2010-11 to 2013-14	9.66	1.41 (31.5.2014)
8.	Central Tuber Crops Research Institute	Development of Tubers	2013-14	1.50	0.74 (31.5.2014)
9.	Indian Institute of Information Technology and Management Kerala	Web based soil Nutrient Management Information System	2013-14	0.50	0.15 (31.5.2014)
10.	Vegetable and Fruit Promotion Council Keralam	Various schemes	2013-14	11.46	1.56 (31.5.2014)
11.	Malabar Regional Co-operative Milk Producers Union Limited (MRCMPU)	Ginger Processing Unit at Wayand	2012-13	1.94[58]	1.77 (31.5.2014)
12.	Indian Institute of Spices Research, Calicut	Pepper rejuvenation package	2010-11	0.50	0.07 (31.5.2014)
		Development of Spices	2013-14	0.33	0.30 (31.5.2014)
Urban Development Department					
13.	District Collector, Kottayam	Kodimatha Mobility Hub	2011-12	0.05	1.02 (30.6.2014)
			2012-13	1.00	
Total				**49.26**	**24.98**

[57] ₹2.37 crore was transferred to Priyadarshini Tea Estate Wayanad during 2010-11 and was later transferred to En Uru Charitable Society on 9 May 2012 alongwith interest of ₹0.19 crore (₹2.37 crore + ₹0.19 crore = ₹2.56 crore)

[58] ₹1.94 crore was transferred to CSIR NIIST during 2012-13, CSIR NIIST transferred ₹1.77 crore (22 April 2014) to MRCMPU after deducting their professional charges.