

APPENDICES

Appendix 1.1

State Profile

(Reference: Page 1, Paragraphs 1.3; Page 9 and 1.7.1; Page 21)

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.	³¹ Population Below Poverty Line (BPL) (All India Average = 29.5 per cent)	11.3 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 = 73.0 per cent)	94 per cent
6.	Infant mortality ³² (per 1000 live births)(All India Average =40per 1000 live births)	12
7.	Life Expectancy at birth ³³ (All India Average = 67.5 years)	74.8 years
	Gini Coefficient ³⁴	
8.	a. Rural (All India = 0.29)	0.42
	b. Urban (All India = 0.38)	0.50
	Gross State Domestic Product (GSDP) 2014-15 at current prices	₹4,51,483 crore
9.	Per capita GSDP Compounded Annual Growth Rate (2005-06 to 2014-15)	Kerala 13.58 per cent General Category States 13.86 per cent
10.	GSDP Compounded Annual Growth Rate (2004-05 to 2013-14)	Kerala 14.27 per cent General Category States 15.44 per cent
11.	Population Growth (2005-06 to 2014-15)	Kerala 4.86 per cent General Category States 12.76 per cent
12.	Per capita income at current prices (2014-15)	Kerala ₹1,27,577 All India Not available

³¹ Report of the Expert Group (Rangarajan) to review the methodology for measurement of poverty, Planning Commission (June 2014) page 66.

³² Censusinfo India 2011Final population totals

³³ Economic Survey 2012-13 (Office of the Registrar General of India, Ministry of Home Affairs)

³⁴ <http://planningcommission.nic.in/data/datatable/data> 2312/DatabookDec2014%20106.pdf

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 1.1-concl.d.

B. Financial Data (In per cent)

Compounded Annual Growth Rate		Particulars			
		2005-06 to 2013-14		2013-14 to 2014-15	
		General Category States	Kerala	General Category States	Kerala
a.	Revenue Receipts	15.76	15.72	16.10	17.84
b.	Own Tax Revenue	15.32	15.97	10.51	10.12
c.	Non Tax Revenue	13.53	24.98	10.07	30.65
d.	Total Expenditure	15.23	16.50	19.32	15.85
e.	Capital Expenditure	14.61	23.05	21.87	(-).0.93
f.	Revenue Expenditure on Education	17.10	16.49	14.55	9.27
g.	Revenue Expenditure on Health	16.20	17.87	28.73	15.04
h.	Salary and Wages	15.23	16.72	11.75	10.57
i.	Pension	18.70	16.89	12.43	12.85

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 Investments of the Government
9.	Statement of Guarantees given by the Government
10.	Statement of Grants-in-aid given by the Government.
11.	Statement of Voted and Charged Expenditure
12.	Statement on sources and application of funds for expenditure other than on revenue account
13.	Summary of balances under Consolidated Fund, Contingency Fund and Public Account
14.	Detailed Statement of Revenue and Capital Receipts by minor heads
15.	Detailed Statement of Revenue Expenditure by minor heads
16.	Detailed Statement of Capital Expenditure by minor heads and sub heads
17.	Detailed Statement on Borrowings and Other Liabilities
18.	Detailed Statement on Loans and Advances given by the Government
19.	Detailed Statement of Investments of the Government
20.	Detailed Statement of Guarantees given by the Government
21.	Detailed Statement on Contingency Fund and Other Public Account transactions
22.	Detailed Statement on Investments of earmarked balances

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:

	2010-11	2011-12	2012-13	2013-14	2014-15
GSDP ³⁵ (₹ in crore)	2,63,773	3,12,677	3,47,841	3,96,282	4,51,483
Growth rate of GSDP	13.70	18.54	11.25	13.93	13.93
Source : Details furnished by the Director of Economics and Statistics of the State Government. The figures for 2012-13 are provisional and that for 2013-14 are Quick Estimates. The figures for 2014-15 furnished by the Director of Economics and Statistics of the State Government.					

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)	$[(\text{Current year Amount} / \text{Previous year Amount}) - 1] \times 100$
Development Expenditure	Social Services + Economic Services
Average interest paid by the State	$\text{Interest payment} / [(\text{Amount of previous year's Fiscal Liabilities} + \text{Current year's Fiscal Liabilities}) / 2] \times 100$
Interest spread	GSDP growth rate – Average Interest Rate
Quantum spread	Debt stock x Interest spread
Interest received as <i>per cent</i> to Loans Outstanding	$\text{Interest Received} / [(\text{Opening balance} + \text{Closing balance of Loans and Advances}) / 2] \times 100$
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

³⁵ 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 2014-15 to 2016-17 are given in the following table.

Outcome indicators set out in the Medium Term Fiscal Plan for the years 2014-15 to 2016-17

(₹ in crore)

Sl. No.	Item	2011-12 Accounts	2012-13 Accounts	2013-14 Revised Estimates	2014-15 Budget Estimates	Forward estimates	
						2015-16	2016-17
1.	Revenue Receipts	38010	44137	54966	64842	75418	87724
1 (a)	State's Own Tax Revenue	25719	30077	35543	42467	49687	58134
1 (b)	Non Tax Revenue	2592	4198	5613	6337	7288	8381
1 (c)	Resources from Centre	9700	9862	13810	16037	18443	21209
2.	Revenue Expenditure	46045	53489	61175	71974	82995	95165
2 (a)	Non-interest Revenue Expenditure	39751	46284	53004	62376	72569	83460
2 (b)	Interest	6294	7205	8172	9598	10426	11705
2 (c)	Salaries	16029	17257	19124	23133	27929	33454
2 (d)	Pensions	8700	8867	9770	11370	13502	16003
2 (e)	Non - SPI Revenue Expenditure	15022	20160	24110	27873	31138	34003
2 (e) (i)	Subsidies	1002	1265	1183	969	1065	1172
2 (e) (ii)	Power Subsidy	0	0	0	0	0	0
2 (e) (iii)	Maintenance and repairs	755	1118	955	837	920	1012
2 (e) (iv)	Devolution to LSGs	3897	4739	6264	7269	8474	9072
2 (e) (v)	Administrative Expenditure	1633	2036	2220	2828	3111	3422
2 (e) (vi)	Other Revenue Expenditure	7736	11001	13488	15970	17567	19324
3.	Revenue Surplus/Deficit	-8034	-9352	-6209	-7132	-7577	-7441
4.	Effective Revenue Surplus/Deficit	-5263	-6246	-1890	-2053	-2052	-2051
5.	Capital Expenditure	4851	5739	7089	7440	8848	11086
5 (a)	Capital outlay	3853	4603	5901	6636	7964	10114
5 (b)	Loan disbursements (Net)	999	1136	1188	804	884	972
5 (c)	Non Debt Capital Receipts	71	88	157	173	191	210
6.	Fiscal Deficit/Surplus	-12815	-15003	-13141	-14398	-16234	-18317
7.	Primary Fiscal Deficit/Surplus	-6521	-7798	-4970	-4800	-5808	-6612
8.	End of the period Debt	84046	96490	110069	124078	139566	156700
9.	Debt Service	6304	7205	8172	9598	10426	11705
10.	Salary + Pension + Interest	31023	33329	37065	44101	51857	61162
11.	Explicit Power subsidy	0	0	0	0	0	0
12.	Debt Stock	89418	103561	116577	131579	147554	165846
13.	Government Guarantees	8277	9100	9579			
14.	Interest/ Revenue (<i>per cent</i>)	16.56	16.32	14.87	14.8	13.82	13.34
15.	Debt/ Revenue (<i>per cent</i>)	235.25	234.63	212.09	202.92	195.65	189.05
16.	(Salary + Pension + Interest)/ Revenue (<i>per cent</i>)	81.62	75.51	67.43	68.01	68.76	69.72
17.	(Salary + Pension + Interest)/ GSDP (<i>per cent</i>)	10.08	9.54	9.2	9.48	9.74	10.03
18.	(Salary + Pension)/ GSDP (<i>per cent</i>)	8.03	7.48	7.17	7.42	7.78	8.11
19.	Revenue Deficit/ Revenue Receipt (<i>per cent</i>)	21.14	21.19	11.30	11.00	10.05	8.48
20.	RD/GSDP (<i>per cent</i>)	2.61	2.68	1.54	1.53	1.42	1.22
21.	FD/GSDP (<i>per cent</i>)	4.16	4.29	3.26	3.1	3.05	3
22.	Effective RD as percentage of GSDP	1.71	1.79	0.47	0.44	0.39	0.34
23.	Debt stock / GSDP (<i>per cent</i>)	29.04	29.64	28.93	28.29	27.71	27.2
24.	GSDP	307906	349338	402972	465073	532508	609722
25.	Nominal GSDP Growth Rate (<i>per cent</i>)	14.26	13.46	15.35	15.41	14.5	14.5
26.	Average Interest rate (<i>per cent</i>)	7.49	7.47	7.42	7.74	7.47	7.47
27.	Domar Gap	6.77	5.99	7.93	7.68	7.03	7.03

Appendix 1.4

Part A : Abstract of receipts and disbursements for the year 2014-15
(Reference: Paragraph 1.1.1; Page 2)

(₹ in crore)

Receipts			Disbursements						
2013-14			2014-15	2013-14	2014-15				
	Section – A: Revenue				Non-Plan	Plan	Total		
49176.93	I. Revenue Receipts		57950.47	60485.50	I. Revenue Expenditure	61463.84	10282.59	71746.43	71746.43
31995.01	Own Tax Revenue	35232.50		26605.09	General Services	31298.99	133.76	31432.75	
5575.03	Non-Tax Revenue	7283.69		20979.88	Social Services	17825.01	5893.10	23718.11	
7468.68	State's share of Union Taxes and Duties	7926.29		11709.85	Education, Sports, Art and Culture	11689.62	1100.57	12790.19	
1679.40	Non-Plan Grants	1984.10		3507.54	Health and Family Welfare	3065.39	969.71	4035.10	
1154.23	Grants for State Plan Schemes	4928.90		908.78	Water Supply, Sanitation, Housing and Urban Development	339.16	710.68	1049.84	
1304.58	Grants for Central Plan and Centrally Sponsored Plan Schemes	594.99		56.86	Information and Broadcasting	51.56	12.19	63.75	
				1639.81	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	297.40	1475.23	1772.63	
				632.77	Labour and Labour Welfare	332.44	430.16	762.60	
				2468.98	Social Welfare and Nutrition	1993.72	1194.56	3188.28	
				55.29	Others	55.72		55.72	
				7929.06	Economic Services	5941.84	4255.73	10197.57	
				3892.90	Agriculture and allied activities	2900.98	1420.64	4321.62	
				640.70	Rural Development	359.86	1945.19	2305.05	
				102.68	Special Areas Programmes		135.95	135.95	
				451.76	Irrigation and Flood control	362.85	28.90	391.75	
				225.70	Energy	84.50	20.26	104.76	
				349.13	Industry and Minerals	166.84	281.52	448.36	
				1750.27	Transport	1817.27	119.90	1937.17	
				112.13	Science, Technology and Environment	46.20	65.71	111.91	
				403.79	General Economic Services	203.34	237.66	441.00	
				4971.47	Grants-in-aid and Contributions	6398.00		6398.00	
11308.57	II. Revenue Deficit carried over to Section B		13795.96		Revenue Surplus carried over to Section B				
60485.50	Total - Section A		71746.43	60485.50	Total - Section A	61463.84	10282.59	71746.43	71746.43

Appendix 1.4 Part A – Contd.

(₹ in crore)

Receipts				Disbursements					
2013-14			2014-15	2013-14	2014-15				
	Section B: Others				Non-Plan	Plan	Total		
4692.73	III. Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		2279.82	0.00	III. Opening Overdraft from Reserve Bank of India			Nil	0
19.19	IV. Miscellaneous Capital Receipts		28.17	4294.33	IV. Capital Outlay	374.05	3880.54	4254.59	4254.59
				148.03	General Services	48.27	86.39	134.66	
				617.12	Social Services	16.66	858.60	875.26	
				199.28	Education, Sports, Art and Culture	7.08	300.25	307.33	
				130.32	Health and Family Welfare	0.63	192.57	193.20	
				75.36	Water Supply, Sanitation, Housing and Urban Development	8.95	119.35	128.30	
				1.89	Information and publicity		5.29	5.29	
				33.28	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		40.22	40.22	
				38.74	Social Welfare and Nutrition		50.30	50.30	
				138.25	Other Social Services		150.62	150.62	
				3529.18	Economic Services	309.12	2935.55	3244.67	
				245.70	Agriculture and allied activities	73.84	324.58	398.42	
				28.14	Other rural development programmes	58.27	159.94	218.21	
				342.39	Irrigation and Flood Control	21.81	248.43	270.24	
				3.40	Power projects		0.86	0.86	
				342.24	Industry and Minerals	1.25	258.98	260.23	
				1935.44	Transport	148.68	1756.03	1904.71	
				0.25	Science, Technology and Environment		0.30	0.30	
				631.62	General Economic Services	5.27	186.43	191.70	

Appendix 1.4 Part A – Concl.

(₹ in crore)

Receipts				Disbursements			
2013-14			2014-15	2013-14			2014-15
103.75	V. Recoveries of Loans and Advances		123.74	1464.17	V. Loans and Advances Disbursed		743.09
--	From Power Projects			0.00	For Power Projects	--	
59.87	From Government Servants	79.27		207.39	To Government Servants	208.55	
43.88	From Others	44.47		1256.78	To Others	534.54	
	VI. Revenue Surplus brought down			11308.57	VI. Revenue Deficit brought down		13795.96
14461.18	VII. Public Debt Receipts		18509.17	3244.81	VII. Repayment of Public Debt		5842.77
13950.24	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	15105.63		2774.30	Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	2842.07	
118.93	Net transactions under Ways and Means Advances excluding overdraft	2651.07		118.93	Net transactions under Ways and Means advances excluding overdraft	2651.07	
392.01	Loans and Advances from Central Government	752.47		351.58	Repayment of Loans and Advances to Central Government	349.63	
	VIII. Appropriation from the Consolidated Fund				VIII. Appropriation to Contingency Fund		
	IX. Amount transferred to Contingency Fund		67.39	67.39	IX. Expenditure from Contingency Fund		
124374.44	X. Public Account Receipts		141521.71	120992.20	X. Public Account Disbursements		136242.59
29472.54	Small Savings, Provident Funds, etc.	35107.65		25240.68	Small Savings, Provident Funds, etc.	31342.88	
385.01	Reserve Funds	290.66		307.00	Reserve Funds	224.65	
9865.64	Deposits and Advances	11248.34		9678.20	Deposits and Advances	9883.84	
75728.65	Suspense and Miscellaneous	86166.80		76675.24	Suspense and Miscellaneous	86108.90	
8922.60	Remittances	8708.26		9091.08	Remittances	8682.32	
	XI. Closing Overdraft from Reserve Bank of India			2279.82	XI. Cash Balance at end		1651.00
				2.69	Cash in Treasuries	4.47	
				1.07	Local Remittances	1.02	
				-2.23	Deposits with Reserve Bank	-11.07	
				2.26	Departmental cash balance including Permanent Advance	2.09	
				764.31	Cash Balance Investment	147.05	
				1511.72	Investment from earmarked funds	1507.44	
143651.29	Total – Section B		162530.00	143651.29	Total – Section B		162530.00

Appendix 1.4
Part B : Summarised financial position of the Government of Kerala
as on 31 March 2015
(Reference: Paragraphs 1.1.1; Page 2 and 1.10.1; Page 36)

(₹ in crore)

As on 31 March 2014	Liabilities		As on 31 March 2015
76804.34	Internal Debt		89067.91
60183.33	Market Loans bearing interest	71960.10	
0.05	Market Loans not bearing interest	0.05	
2501.88	Loans from Life Insurance Corporation of India	2227.40	
274.48	Loans from General Insurance Corporation of India	253.00	
2027.39	Loans from National Bank for Agriculture and Rural Development	2254.32	
165.34	Loans from National Co-operative Development Corporation	333.32	
370.70	Loans from other institutions	233.86	
11281.17	Special securities issued to National Small Savings Fund of the Central Government	11805.86	
6662.22	Loans and Advances from Central Government		7065.05
1.16	Pre 1984-85 Loans	1.16	
24.08	Non-Plan Loans	22.04	
6636.98	Loans for State Plan Schemes	7041.85	
(*)	Loans for Central Plan Schemes	(*)	
-	Loans for Centrally Sponsored Plan Schemes		
32.61	Contingency Fund(Net)		100.00
35542.51	Small Savings, Provident Funds, etc.		39307.29
4702.40	Deposits		6066.92
1881.16	Reserve Funds		1947.16
1146.95	Suspense and Miscellaneous		1204.85
126772.19	Total		144759.18

(*) ₹ 7,000 only.

Appendix 1.4 – Part B Concl'd.

(₹ in crore)

As on 31 March 2014	Assets		As on 31 March 2015
33845.52³⁶	Gross Capital Outlay on Fixed Assets -		38071.94
5632.84	Investments in shares of Companies, Corporations, etc.	6085.13	
28212.68	Other Capital Outlay	31986.81	
11713.15³⁶	Loans and Advances -		12332.50
2661.64	Loans for Power Projects	2661.64	
8554.40	Other Development Loans	9044.93	
497.11	Loans to Government servants and Miscellaneous loans	625.93	
0.34	Advances		0.36
602.39	Remittance Balances		576.44
108.55	Adjustment on account of retirement/disinvestment		136.72³⁷
2279.82	Cash -		1651.00
3.76	Cash in Treasuries and Local Remittances	5.49	
-2.23	Deposits with Reserve Bank	-11.07	
1.93	Departmental Cash Balance	1.74	
0.33	Permanent Advances	0.35	
764.31	Cash Balance Investments	147.05	
1511.72	Reserve Fund Investments	1507.44	
78222.42	Deficit on Government Account -		91990.22
66933.02	Accumulated deficit at the beginning of the year	78222.42	
11308.57	Add: (i) Revenue Deficit of the current year	13795.96	
0.02	(ii) Miscellaneous Government account	0.01	
19.19	Less: Miscellaneous Capital Receipts	28.17	
126772.19	Total		144759.18

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 ₹11.85 crore (debit) between the figures reflected in the accounts (credit item ₹11.07 crore) and that communicated by the Reserve Bank of India (credit item ₹0.78 crore). The net debit of ₹11.85 crore is under reconciliation.

³⁶ Balance as on 31 March 2014 differ from those shown in the previous year's account due to *pro forma* adjustment of ₹7.98 crore for conversion of loans into share capital which were explained in foot notes (b), (c) and (d) of Statement no.1 of Finance Accounts 2014-15.

³⁷ Represents the adjustments consequent on reducing the capital outlay due to retirement of capital *vide* foot note (k) of Statement no.12 of Finance Accounts 2014-15.

Appendix 1.5
Time series data on the State Government finances
 (Reference: Paragraph 1.3; Page 8 and Paragraph 1.10.2; Page 36)

(₹ in crore)

Particulars		2010-11	2011-12	2012-13	2013-14	2014-15
Part A: Receipts						
1.	Revenue Receipts	30991	38010	44137	49177	57950
(i)	Tax Revenue	21722 (70)	25719 (67)	30077 (68)	31995 (65)	35232 (61)
	Taxes on Agricultural Income	47 ³⁸	43 ³⁸	19 ³⁸	22 ³⁸	9 ³⁸
	Taxes on Sales, Trade, etc.	15833 (73)	18939 (74)	22511 (75)	24885 (78)	27908 (79)
	State Excise	1700 (08)	1883 (7)	2314 (8)	1942 (6)	1777 (5)
	Taxes on Vehicles	1331 (06)	1587 (6)	1925 (6)	2161 (7)	2365 (7)
	Stamps and Registration fees	2552 (12)	2987 (12)	2938 (10)	2593 (8)	2659 (8)
	Land Revenue	56 ³⁸	61 ³⁸	122 ³⁸	89 ³⁸	139 ³⁸
	Other Taxes	203 (01)	219 (1)	248 (1)	303 (1)	375 (1)
(ii)	Non Tax Revenue	1931 (6)	2592 (7)	4198 (10)	5575 (11)	7284 (12)
(iii)	State's share in Union taxes and duties	5142 (17)	5990 (16)	6841 (15)	7469 (15)	7926 (14)
(iv)	Grants in aid from Government of India	2196 (7)	3709 (10)	3021 (7)	4138 (9)	7508 (13)
2.	Miscellaneous Capital Receipts	25	16	15	19	28
3.	Recovery of Loans and Advances	44	55	74	104	124
4.	Total revenue and Non debt capital receipts (1+2+3)	31060	38081	44226	49300	58102
5.	Public Debt Receipts	7189	9799	13261	14461	18509
	Internal Debt (excluding Ways & Means Advances and Overdraft)	6828 (95)	9392 (96)	12709 (96)	13950 (96)	15106 (82)
	Net transactions under Ways and Means Advances excluding Overdraft	...	...	...	119 (1)	2651 (14)
	Loans and advances from Government of India	361 (5)	407 (4)	552 (4)	392 (3)	752 (4)
6.	Total receipts in the Consolidated Fund (4+5)	38249	47880	57487	63761	76611
7.	Contingency Fund Receipts	26	34	21		67
8.	Public Account receipts	73754	95830	105880	124374	141522
9.	Total receipts of State (6+7+8)	112029	143744	163388	188135	218200
Part B: Expenditure/Disbursement						
10.	Revenue Expenditure	34665 (89)	46045 (90)	53489 (90)	60486 (91)	71746 (93)
	Plan	4196 (12)	5327 (12)	6849 (13)	7074 (12)	10282 (14)
	Non-Plan	30469 (88)	40718 (88)	46640 (87)	53412 (88)	61464 (86)
	General Services (incl. Interest payment)	15418 (44)	20300 (44)	22787 (43)	26605 (44)	31433 (44)
	Social Services	12111 (35)	16224 (35)	18878 (35)	20980 (35)	23718 (33)
	Economic Services	4358 (13)	6132 (13)	7808 (15)	7929 (13)	10197 (14)
	Grants-in-aid and Contributions	2778 (8)	3389 (8)	4016 (7)	4972 (8)	6398 (9)
11.	Capital Expenditure	3364 (9)	3853 (8)	4603 (8)	4294 (7)	4255 (6)
	Plan	2766 (82)	3398 (88)	3466 (75)	3497 (81)	374 (9)
	Non-Plan	598 (18)	455 (12)	1137 (25)	797 (19)	3881 (91)
	General Services	119 (4)	162 (4)	147 (3)	148 (3)	135 (3)
	Social Services	479 (14)	595 (16)	562 (12)	617 (15)	875 (21)
	Economic Services	2766 (82)	3096 (80)	3894 (85)	3529 (82)	3245 (76)
12.	Disbursement of Loans and Advances	762 (2)	998 (2)	1136 (2)	1464 (2)	743 (1)
13.	Total (10+11+12)	38791	50896	59228	66244	76744

³⁸ Insignificant

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

Appendix 1.5- Contd.

(₹ in crore)

	2010-11	2011-12	2012-13	2013-14	2014-15
Part B: Expenditure/Disbursement					
14. Repayment of Public Debt	1975	2893	2804	3245	5843
Internal Debt (excluding Ways and Means Advances and Overdrafts)	1667	2522	2478	2774	2842
Net transactions under Ways and Means Advances excluding Overdrafts	...	...	...	119	2651
Loans and Advances from Government of India	308	371	326	352	350
15. Appropriation to Contingency Fund	...	...	...	...	...
16. Total disbursement out of Consolidated Fund (13+14+15)	40766	53789	62032	69489	82587
17. Contingency Fund disbursements	34	21	...	67	...
18. Public Account disbursements	70558	91200	100456	120992	136243
19. Total disbursement by the State (16+17+18)	111358	145010	162488	190548	218830
Part C: Deficits					
20. Revenue Deficit (1-10)	3674	8035	9352	11309	13796
21. Fiscal Deficit (4-13)	7731	12815	15002	16944	18642
22. Primary Deficit (21-23)	2041	6521	7797	8679	8872
Part D: Other data					
23. Interest Payments (included in revenue expenditure)	5690	6294	7205	8265	9770
24. Financial Assistance to local bodies, etc.	9798	12099	13716	16138	19944
25. Ways & Means Advances/Overdrafts availed (days)	Nil	Nil	Nil	1	30
Ways and Means Advances availed (days)	Nil	Nil	Nil	1	23
Overdraft availed (days)	Nil	Nil	Nil	Nil	7
26. Interest on WMA/Overdraft	Nil	Nil	Nil	0.02	2
27. Gross State Domestic Product (GSDP) at current prices ³⁹	263773	312677	347841	396282	451483
28. Outstanding Fiscal Liabilities (year-end)	82420	93132	108477	124081	141947
29. Outstanding guarantees (year-end)	7426	8277	9099	9763	11127
30. Maximum amount guaranteed (during the year)	12625	11332	11482	12275	13123
31. Number of incomplete projects/works	241	263	215	228	229
32. Capital blocked in incomplete projects/works ⁴⁰	1117	484	539	759	959

³⁹ GSDP figures are communicated by the Director of Economics and Statistics Department of Government of Kerala. The figures for 2012-13 are provisional and that for 2013-14 are Quick Estimates.

⁴⁰ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

Appendix 1.5- Concl.

(₹ in crore)

		2010-11	2011-12	2012-13	2013-14	2014-15
Part E: Fiscal Health Indicators						
I	Resource Mobilisation					
	Own Tax revenue/GSDP	8.2	8.2	8.6	8.1	7.8
	Own non-tax revenue/GSDP	0.7	0.8	1.2	1.4	1.6
	Central Transfers/GSDP	2.8	3.1	2.8	2.9	3.4
II	Expenditure Management					
	Total Expenditure/GSDP	14.7	16.3	17.0	16.7	17.0
	Total Expenditure/Revenue Receipts	125.2	133.9	134.2	134.7	132.4
	Revenue Expenditure/Total Expenditure	89.4	90.5	90.3	91.3	93.5
	Revenue Expenditure on Social Services/Total Expenditure	31.2	31.9	31.9	31.7	30.9
	Revenue Expenditure on Economic Services/Total Expenditure	11.2	12.0	13.2	12.0	13.3
	Capital Expenditure/Total Expenditure	8.7	7.6	7.8	6.5	5.5
	Capital Expenditure on Social and Economic Services/Total Expenditure.	8.4	7.3	7.5	6.3	5.4
III	Management of Fiscal Imbalances					
	Revenue deficit/GSDP	(-) 1.4	(-)2.6	(-)2.7	(-)2.9	(-)3.1
	Fiscal deficit/GSDP	(-) 2.9	(-)4.1	(-)4.3	(-)4.3	(-)4.1
	Primary Deficit /GSDP	(-) 0.8	(-)2.1	(-)2.2	(-)2.2	(-)2.0
	Revenue Deficit/Fiscal Deficit	47.5	62.7	62.3	66.7	74.0
IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	31.2	29.8	31.2	31.3	31.4
	Fiscal Liabilities/RR	265.9	245.0	245.8	252.3	244.9
	Primary deficit vis-à-vis quantum spread	2709	2792	(-)3885	(-)1303	(-)683
	Debt Redemption (Principal +Interest)/ Total Debt Receipts (in per cent)	91.9	88.8	82.3	86.5	87.6
V	Other Fiscal Health Indicators					
	Return on Investment (per cent)	2.0	1.6	1.1	1.8	1.2
	Balance from Current Revenue	(-) 910	(-)4974	(-)4867	(-)6694	(-)9038
	Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

Appendix 1.6
Receipt and utilisation of GoI Flagship Programmes
(Reference: Paragraph 1.2.2; Page 8)

(₹ in crore)

Sl. No.	Programme/ Scheme and implementing agency	Unutilised balance at the end of March 2014	Amount Received during the year		Interest/ Other receipts	Amount utilised during 2014-15	Unutilised balance at the end of March 2015
			From GoI	From the State			
1	Mahathma Gandhi National Rural Employment Guarantee Scheme – MGNREGS State Mission	16.23	1587.58	40.00	3.05	1599.25	47.61
2	Pradhan Mantri Gram Sadak Yojana – Kerala State Rural Roads Development Authority	31.94	151.41	8.00	3.65	183.88	11.12
3	Rural Housing – Indira Awas Yojana – Poverty Alleviation Unit (Commissioner for Rural Development)	147.53	160.75	53.59	20.29	307.59	74.57
4	Rashtriya Madhyamik Shiksha Abhiyan – Secondary Education Development Authority, Kerala	27.63	24.45	0.00	0.22	37.94	14.36
5	Ajeevika - State Poverty Eradication Mission (Kudumbashree)	20.14	21.78	8.93	0.94	39.29	12.50
6	National Horticulture Mission - Kerala State horticulture Mission	17.95	40.00	0.00	0.50	39.80	18.65
7	National Rural Drinking Water Programme – Kerala Water Authority	56.93	119.56	5.00	0.08	162.03	19.54
8	Sarva Shiksha Abhiyan – Primary Education Development Society of Kerala	41.51	218.44	140.99	4.32	271.64	133.62
9	Swarna Jayanthi Shahari Rozgar Yojana – State Poverty Eradication Mission (Kudumbashree)	26.93	0.00	7.50	2.45	4.18	32.70
10	National Rural Health Mission – State Health and Family Welfare Society	112.34	192.55	112.24	86.52	411.73	91.92
11	Rashtriya Swasthya Bima Yojana – Comprehensive Health Insurance Agency of Kerala	0.00	114.83	34.36	0.00	149.19	0.00
12	Integrated Watershed Management Programme – Poverty Alleviation Unit (Commissioner for Rural Development)	16.97	15.16	1.68	1.22	30.09	4.94
Total		516.10	2646.51	412.29	123.24	3236.61	461.53

Appendix 1.7
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 12)

(₹ 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.	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	0.88
		2014-15	31913.47	27908.33	210.16	0.75	Not available
2.	Stamps (non-judicial) and registration fees	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	5.40	3.37
		2014-15	3612.37	2560.83	147.11	5.74	Not available
3.	State excise	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	1.81
		2014-15	1513.36	1777.42	187.28	10.54	Not available
4.	Taxes on vehicles	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	6.25
		2014-15	2799.82	2364.95	88.52	3.74	Not available

Appendix 1.8
Statement showing scheme-wise details of shortfall in GoI release
(Reference: Paragraph 1.6.3: Page 15)

(₹ in crore)

Sl. No.	Name of scheme Implementing department	Award amount	Amount released	Shortfall (percentage)	Reason for shortfall
1	Forests, The Additional Principal Chief Conservator of Forest (Development), Thiruvananthapuram	135.52	124.25	11.27 (8)	Non- attainment of NPRE projected in the guidelines during 2012-13 and non-submission of UC
2	Water sector management Irrigation	176.00	44.00	132.00 (75)	Only first instalment was received due to non-setting up of independent water regulatory authority and also due to non-attainment of minimum level recovery of water charges
3	Incentive for issuing UID Information Technology Department	49.60	4.96	44.64 (90)	Inability of the State to link UID data with BPL data
4	Preparation of Database of Employees and Pensioners, Finance Department	10.00	2.50	7.50 (75)	Non preparation of pensioner's database and non-integration of SPARK (employee database) with treasury
5	Maintenance of Roads and bridges PWD	953.00	721.00	232.00 (24)	NPRE for the year 2010-11 fell short by ₹21.85 crore against the projected NPRE of ₹574.12 crore
6	District Innovation Fund, District Collector	14.00	7.71	6.29 (45)	Delay in utilisation and submission of UC
7	Improvement of Statistical Systems Economics and Statistics Department	14.00	8.40	5.60 (40)	
8	Disaster Relief(Capacity Building), Revenue Department	20.00	16.00	4.00 (20)	Delay in utilisation and non-furnishing of UC
9	Improvement in Justice Delivery Registrar General of High Court Kerala, Director General of Prosecution, KELSA	140.06	43.09	96.97 (69)	Delay in sanctioning and setting up temporary courts, delay in completion of recruitment process for the appointment of court managers, delay in execution of conservation works of heritage court buildings, delay in setting up of ADR centres etc., resulted in non-attainment of required level of utilisation.
10	Upgradation of Police, Home Department	100.00	90.00	10.00 (10)	Non/delay in furnishing UC and completion certificate of civil works
11	Animal Husbandry, Dairy Development	150.0	74.90	75.10 (50)	
12	Inland Water Ways, Irrigation Department	100.00	72.05	27.95 (28)	

Sl. No.	Name of scheme Implementing department	Award amount	Amount released	Shortfall (percentage)	Reason for shortfall
13	Coastal Zone Management, Irrigation Department	100.00	84.73	15.27 (15)	Though, required documents for release of remaining grant was submitted, no funds were received from GoI.
14	Kuttanad Development, Agriculture Department	300.00	203.08	96.92 (32)	
15	Water Bodies, Irrigation Department	50.00	21.53	28.47 (57)	
16	Fisheries, Fisheries Department	200.00	94.66	105.34 (53)	
17	Upgradation of Prisons, Director General of Prison and Correctional Services	154.00	115.50	38.5 (25)	
18	Primitive Tribal Groups, Scheduled Tribes Development Department	148.00	133.20	14.8 (10)	
19	Health Infrastructure, DHS/DME	198.00	148.50	49.5 (25)	
20	Local Bodies (performance Grant) LSGD, Urban Affairs	926.40	792.06	134.34 (15)	
Total				1136.46	

Appendix 1.9
Release of funds by GoK in excess of GoI release
(Reference: Paragraph 1.6.4: Page 15)

Table A*(₹ in crore)*

Sl. No.	Scheme	Award amount	Release by GoI	Expenditure as of 31.3.2015	Expenditure in excess of GoI release	Remarks
1.	Local Bodies	2676.20	2732.14 ⁴¹	2901.77	169.63	UC had been furnished. But GoI did not release the fund
2.	Health Infrastructure	198.00	148.50	172.62	24.12	
3.	Fisheries	200.00	94.66	160.89	66.23	
4.	Upgradation of Prisons	154.00	115.50	153.09	37.59	
5.	Primitive Tribal Groups	148.00	133.20	136.11	2.91	
	Total	3376.2	3224	3524.48	300.48	

Table B

Sl. No.	Scheme	Award amount	Release by GoI	Expenditure as of 31.3.2015	Expenditure in excess of GoI release	Officer responsible for furnishing UC	Remarks
1.	Forest	135.52	124.25	133.10	8.85	Additional Principal Chief Conservator of Forest (Development)	Non-attainment of projected NPRE
2.	Maintenance of Roads and Bridges	953.00	721.00	728.64	7.64	Chief Engineer, Roads and Bridges	
3.	Water Sector Management	176.00	44.00	57.42	13.42	Non-setting up of independent Water Regulatory Authority	
4.	Incentive Grant for UID	49.60	4.96	14.88	9.92	Secretary to Government, Information Technology Department	Non/Delayed submission of UC
5.	Database for Employees and Pensioners	10.00	2.50	2.53	0.03	Principal Secretary to Government, Finance Department	

⁴¹ It includes ₹167.07 crore received on account of forfeited share of non-performing States (2011-2015)

Sl. No.	Scheme	Award amount	Release by GoI	Expenditure as of 31.3.2015	Expenditure in excess of GoI release	Officer responsible for furnishing UC	Remarks
6.	Upgradation of Police	100	90.00	91.90	1.90	Director General of Police and State Police Chief, Police Headquarters, Thiruvananthapuram	Non/Delayed submission of UC
7.	Animal Husbandry	150.00	74.90	149.80	74.90	Director, Dairy Development Department	
8.	Kuttanad Development	300.00	203.08	235.72	32.64	Project Director, Kuttanad Package	
9.	Water Bodies	50.00	21.53	34.73	13.20	Chief Engineer, Irrigation and Administration	
	Total	1924.12	1286.22	1448.72	162.50		
	Grand Total	5300.32	4510.22	4973.20	462.98		

Appendix 1.10
Funds remained un-utilised with Government/implementing agencies
against GoI release as on 31.3.2015
(Reference: Paragraph 1.6.5: Page 15)

(₹ in crore)

Sl. No	Name of scheme	Department	Total amount released	Unutilised funds with		Name of agency	Remarks
				Government	Implementing agency		
1	Renewable Energy	Power	12.5	12.5	0		₹ 12.50 crore received (March 2015) from GoI as incentive for 'Renewable Energy' has not been released so far. The department has not submitted any proposal claiming the amount
2	Improving Justice Delivery	High Court of Kerala, Ernakulam	43.09	2.43	1.54	Kerala legal services Authority	Funds received for setting up of ADR Centres, Legal aid and lok Adalats. Due to procedural delay fund remained unspent.
3	Incentive Grant for Reduction of IMR	Health and Family Welfare	38.38	38.38	0		₹ 14.84 crore received in 2012-13 and ₹10.96 crore in 2013-14 and ₹12.58 crore in 2014-15. Director, Health Services Department failed to claim this amount.
4	District Innovation Fund	District Collectors	7.71	0.71	0		Due to delay in implementation, UC for the first release of ₹ 7 crore was furnished to GoI only in March 2015. Balance of ₹0.71 crore received in March 2015 had not been released by GoK.
5	Improving Statistical Systems at Districts and State Level	Economics and Statistics	8.4	1.46	0		Due to non-attainment of required level of utilization the department surrendered the balance fund to GoK.

Sl. No	Name of scheme	Department	Total amount released	Unutilised funds with		Name of agency	Remarks
				Government	Implementing agency		
6	Disaster Relief - Capacity Building	Revenue Department	16	1.04	8.12	State Disaster Management Authority (₹2crore), SEOC(₹6.12 crore)	Fund released for establishment of IT infrastructure to SEOC. Agreement has not been signed so far. Fund transferred to SDMA for capacity building of officials in Municipalities/ Panchayats and Beach guards. Due to procedural delay the fund remained blocked up.
7	Incentive Grant for UID	General Administration	4.96	0	4.96	IT Mission (₹ 2.32 crore), Grama Panchayaths (₹2.64 crore)	Fund intended for disbursement to BPL beneficiaries remained undisbursed
8	Local Bodies Grant	Local Self Government	2565.03	0	198.33	Local Self Government Institutions	Fund blocked up with around 1000 Grama Panchayats/ Municipalities/Corporations
		Total	2696.07	56.52	212.95		
State Specific schemes							
9	Inland Waterways	Irrigation and Administration	72.05	27.5	0		Due to non-attainment of required level of utilization the department surrendered the balance fund to GoK.
10	Coastal Zone Management	Irrigation and Administration	84.73	5.37	0		
11	Health Infrastructure	Health and Family Welfare	148.50	0	4.06	Kerala Medical Services Corporation Ltd (KMSCL)	Fund transferred for purchase of equipment remained blocked up due to defective planning.
12	Upgradation of Police	Home	90	0	28.32	KPHCC	Fund transferred for civil works. Works are in progress. Fund blocked up due to procedural delay/delay in implementation
13	Primitive Tribal Groups	Scheduled Tribes	133.2	0	6.36	PVTG Project leader (₹5.37 crore), AHADS (₹0.99 crore)	
14	Fisheries	Fisheries	94.66	0	8.78	KSCADC	

Sl. No	Name of scheme	Department	Total amount released	Unutilised funds with		Name of agency	Remarks
				Government	Implementing agency		
15	Upgradation of Prisons	Home	115.50	0	15.63	PWD (₹13.54 crore), Prison Headquarters (₹2.09 crore)	Fund transferred for civil works. Works are in progress. Fund blocked up due to procedural delay/delay in implementation
16	Animal Husbandry	Animal Husbandry	74.90	0	9.47	Animal Husbandry Department (₹1.49 crore), Kerala State Poultry Development Corporation (₹4.8 crore), Dairy Development Department (₹3.18 crore)	
17	Kuttanad Development	Agriculture	203.08	0	3.00	Central Warehousing Corporation	
Grand Total			3712.69	89.39	288.57		

Appendix 2.1
Details showing savings in Grants/Appropriation during the year
(Reference: Paragraph 2.2: Page 48)

(₹ in crore)

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
Revenue – Voted				
1.	I State Legislature	78.65	72.88	5.77
2.	II Heads of States, Ministers and Headquarters Staff	539.61	397.82	141.79
3.	III Administration of Justice	493.80	461.75	32.05
4.	IV Elections	140.30	132.82	7.48
5.	V Agricultural Income Tax and Sales Tax	245.72	232.14	13.58
6.	VI Land Revenue	475.52	405.14	70.38
7.	VII Stamps and Registration	171.59	148.83	22.76
8.	VIII Excise	221.80	187.31	34.49
9.	IX Taxes on Vehicles	90.32	88.57	1.75
10.	X Treasury and Accounts	206.75	187.78	18.97
11.	XI District Administration and Miscellaneous	533.83	486.63	47.20
12.	XII Police	2584.03	2345.11	238.92
13.	XIII Jails	93.02	91.92	1.10
14.	XIV Stationery and Printing and Other Administrative Services	396.16	361.94	34.22
15.	XV Public Works	2376.82	2131.25	245.57
16.	XVI Pensions and Miscellaneous	16029.97	15915.29	114.68
17.	XVII Education, Sports, Art and Culture	14207.77	12922.39	1285.38
18.	XVIII Medical and Public Health	4348.49	3649.32	699.17
19.	XIX Family Welfare	545.48	396.96	148.52
20.	XX Water Supply and Sanitation	885.57	674.57	211.00
21.	XXI Housing	121.78	61.94	59.84
22.	XXII Urban Development	1264.88	316.05	948.83
23.	XXIII Information and Publicity	77.72	64.21	13.51
24.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	918.05	765.86	152.19
25.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2325.37	1791.43	533.94

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
26.	XXVI Relief on Account of Natural Calamities	416.81	380.45	36.36
27.	XXVII Co-operation	284.81	249.07	35.74
28.	XXVIII Miscellaneous Economic Services	134.54	119.12	15.42
29.	XXIX Agriculture	2472.99	1960.09	512.90
30.	XXX Food	1113.45	1087.51	25.94
31.	XXXI Animal Husbandry	507.31	458.33	48.98
32.	XXXII Dairy	190.72	181.93	8.79
33.	XXXIII Fisheries	379.48	305.13	74.35
34.	XXXIV Forest	486.99	447.24	39.75
35.	XXXV Panchayat	483.45	287.82	195.63
36.	XXXVI Rural Development	3102.30	2070.90	1031.40
37.	XXXVII Industries	550.37	459.09	91.28
38.	XXXVIII Irrigation	367.22	269.35	97.87
39.	XXXIX Power	177.38	104.76	72.62
40.	XL Ports	51.29	40.37	10.92
41.	XLI Transport	120.30	86.20	34.10
42.	XLII Tourism	151.96	145.35	6.61
43.	XLIII Compensation and Assignments	6475.03	6421.19	53.84
44.	XLVI Social Security and Welfare	3355.73	3054.61	301.12
Total		70195.13	62418.42	7776.71
Revenue – Charged				
1.	I State Legislature	1.24	0.98	0.26
2.	II Heads of States, Ministers and Headquarters Staff	140.50	125.58	14.92
3.	III Administration of Justice	84.76	81.03	3.73
4.	V Agricultural Income Tax and Sales Tax	0.25	0.07	0.18
5.	VI Land Revenue	0.01	0.01	(*)
6.	VII Stamps and Registration	0.01	0.00	0.01
7.	VIII Excise	0.10	0.00	0.10
8.	IX Taxes on Vehicles	(*)	0.00	(*)
9.	XI District Administration and Miscellaneous	1.05	1.03	0.02
10.	XII Police	0.08	0.02	0.06

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
11.	XIV Stationery and Printing and Other Administrative Services	(*)	0.00	(*)
12.	XV Public Works	1.26	1.18	0.08
13.	XVI Pensions and Miscellaneous	34.86	34.38	0.48
14.	XVII Education, Sports, Art and Culture	0.10	0.01	0.09
15.	XVIII Medical and Public Health	0.17	0.10	0.07
16.	XXI Housing	0.02	0.00	0.02
17.	XXIX Agriculture	0.10	0.01	0.09
18.	XXXIV Forest	0.05	0.00	0.05
19.	XXXVI Rural Development	(*)	0.00	(*)
20.	XXXVIII Irrigation	0.47	0.30	0.17
21.	XLI Transport	67.13	50.02	17.11
Total		332.16	294.72	37.44
Capital – Voted				
1.	XII Police	91.44	29.82	61.62
2.	XIV Stationery and Printing and Other Administrative Services	5.05	3.16	1.89
3.	XV Public Works	1836.15	1628.04	208.11
4.	XVII Education, Sports, Art and Culture	543.88	307.62	236.26
5.	XVIII Medical and Public Health	296.86	193.19	103.67
6.	XIX Family Welfare	0.01	0.01	(*)
7.	XX Water Supply and Sanitation	268.20	127.90	140.30
8.	XXI Housing	73.65	27.06	46.59
9.	XXII Urban Development	76.50	63.20	13.30
10.	XXIII Information and Publicity	7.45	5.33	2.12
11.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	153.40	150.62	2.78
12.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	285.93	40.26	245.67
13.	XXVII Co-operation	220.47	202.67	17.80
14.	XXVIII Miscellaneous Economic Services	1419.78	58.06	1361.72
15.	XXIX Agriculture	277.30	151.22	126.08
16.	XXX Food	75.00	69.65	5.35
17.	XXXI Animal Husbandry	25.30	11.37	13.93
18.	XXXII Dairy	1.93	0.00	1.93

Sl. No.	Grant number and Name	Total Grant/ Appropriation	Expenditure	Savings
19.	XXXIII Fisheries	165.68	124.29	41.39
20.	XXXIV Forest	65.47	42.52	22.95
21.	XXXV Panchayat	460.00	217.83	242.17
22.	XXXVI Rural Development	1.00	0.38	0.62
23.	XXXVII Industries	715.13	349.30	365.83
24.	XXXVIII Irrigation	820.88	175.85	645.03
25.	XXXIX Power	42.80	0.87	41.93
26.	XL Ports	94.32	48.45	45.87
27.	XLI Transport	764.03	645.42	118.61
28.	XLII Tourism	172.48	134.17	38.31
29.	XLV Miscellaneous Loans and Advances	212.00	209.24	2.76
30.	XLVI Social Security and Welfare	77.60	50.30	27.30
Total		9249.69	5067.80	4181.89
Capital-Charged				
1.	XV Public Works	26.35	26.06	0.29
2.	XVIII Medical and Public Health	0.21	0.00	0.21
3.	XXIX Agriculture	(*)	0.00	(*)
4.	XXXVIII Irrigation	6.98	3.14	3.84
5.	XLI Transport	3.32	3.32	(*)
6.	Public Debt Repayment	14192.36	5842.77	8349.59
Total		14229.22	5875.29	8353.93
Grand Total		94006.20	73656.23	20349.97

(*) insignificant/token provision

Appendix 2.2
Details of Grant-wise Plan/Non-plan savings (exceeding ₹100 crore) during the year
(Reference: Paragraph 2.2: Page 48)

(₹ in crore)

Sl. No	Grant No.	Original Grant	Supplementary Grant	Final Expenditure	Savings	Percentage of Saving
Revenue – Plan (Voted)						
1.	II	214.63	18.15	106.59	126.19	54.2
2.	XVII	1409.44	318.79	1167.10	561.13	32.5
3.	XVIII	516.23	557.78	670.65	403.36	37.6
4.	XIX	448.14	0.00	299.21	148.93	33.2
5.	XX	597.80	50.00	432.91	214.89	33.2
6.	XXII	1228.42	0.00	276.38	952.04	77.5
7.	XXIV	579.90	15.57	430.18	165.29	27.8
8.	XXV	1855.64	145.02	1476.50	524.16	26.2
9.	XXIX	1338.44	100.42	995.44	443.42	30.8
10.	XXXV	141.60	110.98	74.67	177.91	70.4
11.	XXXVI	257.57	2631.27	1871.71	1017.13	35.2
12.	XXXVII	241.63	145.71	282.55	104.79	27.1
13.	XLVI	1028.76	426.62	1196.75	258.63	17.8
Total		9858.20	4520.31	9280.64	5097.87	35.5
Revenue - Non-Plan (Voted)						
14.	XII	2510.12	20.76	2300.18	230.70	9.1
15.	XV	2308.77	0.83	2053.02	256.58	11.1
16.	XVII	12476.60	2.94	11755.29	724.25	5.8
17.	XVIII	3227.98	46.50	2978.67	295.81	9.0
Total		20523.47	71.03	19087.16	1507.34	7.3
Total Revenue		30381.67	4591.34	28367.80	6605.21	18.9
Capital – Plan (Voted)						
18.	XVII	186.43	216.00	300.55	101.88	25.3
19.	XX	239.20	0.00	118.95	120.25	50.3
20.	XXV	272.93	12.90	40.26	245.57	85.9
21.	XXVIII	1232.78	0.00	53.86	1178.92	95.6
22.	XXIX	195.29	60.58	136.18	119.69	46.8
23.	XXXV	75.00	310.00	159.56	225.44	58.6
24.	XXXVII	634.51	55.26	327.51	362.26	52.5
25.	XXXVIII	777.88	16.00	168.78	625.10	78.7
Total		3614.02	670.74	1305.65	2979.11	69.5
Capital – Non-Plan (Voted)						
26.	XV	399.77	0.00	167.40	232.37	58.1
27.	XVII	141.30	0.15	7.08	134.37	95.0
28.	XXVIII	187.00	0.00	4.20	182.80	97.8
Total		728.07	0.15	178.68	549.54	75.5
Total Capital		4342.09	670.89	1484.33	3528.65	70.4
Grand Total		34723.76	5262.23	29852.13	10133.86	25.3

Appendix 2.3
Statement of persistent savings for the last three years
(Reference: Paragraph 2.3.2, Page 50)

(₹ in crore)

Sl. No	Head of Account	Year	Allocation	Expenditure	Savings
Grant No. XX Water Supply and Sanitation – Revenue (Voted)					
1.	2215-01-190-99 Grant-in-Aid to the Kerala Water Authority(Plan)	2012-13	141.30	54.85	86.45
		2013-14	145.25	75.25	70.00
		2014-15	200.50	133.12	67.38
2.	2215-01-190-94 Replacement of old and unusable pipes(Plan)	2012-13	85.00	75.00	10.00
		2013-14	90.00	80.00	10.00
		2014-15	95.00	62.00	33.00
3.	2215-01-800-67 Add-on project of 'Jalanidhi' (Plan)	2012-13	109.82	40.00	69.82
		2013-14	193.92	100.00	93.92
		2014-15	200.00	150.00	50.00
Grant No. XXII Urban Development – Revenue (Voted)					
4.	2217-03-191-74 Urban Infrastructure Development Scheme for Small and Medium Towns (ACA)(Plan)	2012-13	129.21	0.00	129.21
		2013-14	162.49	0.00	162.49
		2014-15	184.55	42.52	142.03
5.	2217-05-191-80 Integrated Housing and Slum Development Programme (State Scheme)(Plan)	2012-13	12.00	0.00	12.00
		2013-14	15.00	0.00	15.00
		2014-15	17.14	0.00	17.14
6.	2217-05-192-81 Integrated Housing and Slum Development Programme (State Scheme) (Plan)	2012-13	28.00	13.90	14.10
		2013-14	35.31	12.84	22.47
		2014-15	40.00	4.41	35.59
7.	2217-05-800-89 Jawahar Lal Nehru National Urban Renewal Mission (Central Assistance) (Plan)	2012-13	374.67	66.62	308.05
		2013-14	471.17	25.00	446.17
		2014-15	535.13	85.59	449.54
8.	2217-05-800-83 Basic Services to the Urban Poor (BSUP) (Plan)	2012-13	57.28	43.14	14.14
		2013-14	72.03	0.00	72.03
		2014-15	81.81	42.86	38.95
9.	2217-80-192-91 Modernisation of Slaughter Houses (50% CSS)(Plan)	2012-13	15.00	0.00	15.00
		2013-14	10.00	6.45	3.55
		2014-15	10.00	0.00	10.00
10.	2217-80-800-91 Kerala Sustainable Urban Development Project(Plan)	2012-13	273.00	100.00	173.00
		2013-14	250.00	50.00	200.00
		2014-15	150.00	50.00	100.00
11.	2217-80-800-70 Rajiv Awaz Yojana (RAY) (50% CSS)(Plan)	2012-13	49.20	18.52	30.68
		2013-14	134.00	3.31	130.69
		2014-15	101.07	0.39	100.68

Sl. No	Head of Account	Year	Allocation	Expenditure	Savings
Grant No. XXXVIII Irrigation – Capital (Voted)					
12.	4701-80-800-77 Dam Rehabilitation and Improvement Project (DRIP) (Plan)	2012-13	42.50	0.01	42.49
		2013-14	40.00	2.49	37.51
		2014-15	30.00	6.47	23.53
13.	4701-80-800-79 AIBP - Support for other need based programme(Plan)	2012-13	141.50	0.00	141.50
		2013-14	50.00	0.00	50.00
		2014-15	231.50	0.00	231.50
14.	4711-01-103-90 Kuttanad Package (75% CSS)(Plan)	2012-13	200.00	100.96	99.04
		2013-14	200.00	30.68	169.32
		2014-15	200.00	68.56	131.44
Public Debt Repayment – Capital (Charged)					
15.	6003-00-110-99 Ways and Means Advances(Non-plan)	2012-13	3000.00	0.00	3000.00
		2013-14	3000.00	113.74	2886.26
		2014-15	5500.00	1422.40	4077.60
16.	6003-00-110-98 Special Ways and Means advances(Non-plan)	2012-13	3000.00	0.00	3000.00
		2013-14	3000.00	5.19	2994.81
		2014-15	4000.00	502.23	3497.77
17.	6003-00-110-97 Short Fall in Cash Balances(Non-plan)	2012-13	25.00	0.00	25.00
		2013-14	25.00	0.00	25.00
		2014-15	25.00	1.66	23.34
18.	6003-00-110-96 Overdrafts (Non-plan)	2012-13	1000.00	0.00	1000.00
		2013-14	1000.00	0.00	1000.00
		2014-15	1500.00	724.78	775.22

Appendix 2.4
Excess over provision of previous years requiring regularisation
(Reference: Paragraph 2.3.4; Page 51)

Year	Number of Grants/Appropriations	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	Final copies of the notes received. Not discussed by PAC
		Capital-XII	11,81,652	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XIV	41,04,486	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XLII	9,58,81,595	Final copies of the notes received. Not discussed by PAC
		Capital-XLVI	1,15,740	Notes considered by PAC. Appropriation Act not yet passed.
	2 Appropriations	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.
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	Final copies of the notes received. Not discussed by PAC
		Revenue – X	1,19,80,020	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue – XII	1,56,15,14,343	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue – XIII	51,88,792	Notes considered by PAC. Appropriation Act not yet passed.

Year	Number of Grants/Appropriations	Grant/Appropriation numbers	Amount of excess (In ₹)	Stage of consideration by Public Accounts Committee (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	Final copies of the notes 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	Notes considered by PAC. Appropriation Act not yet passed.	
		Capital-XX	16,91,06,000	Notes considered by PAC. Appropriation Act not yet passed.	
		Capital – XXVIII	17,04,318	Notes considered by PAC. Appropriation Act not yet passed.	
	one Appropriation	Revenue – I	6,73,466	Notes considered by PAC. Appropriation Act not yet passed.	
2013-14	6 Grants	Revenue-I	32,74,452	Final copies of the notes received. Not discussed by PAC	
		Revenue-IV	2,10,27,603	Final copies of the notes not received. Not discussed by PAC	
		Revenue-XIII	3,74,75,050	Initial notes not received. Not discussed by PAC	
		Revenue-XVI	3,71,23,54,719	Initial notes not received. Not discussed by PAC	
		Capital-XV	72,52,76,458	Initial notes not received. Not discussed by PAC	
		Capital-XXXII	19,774	Initial notes not received. Not discussed by PAC	
	4 Appropriations	Revenue-I	7,79,857	Final copies of the notes received. Not discussed by PAC	
		Revenue-Debt Charges	1,09,10,96,321	Final copies of the notes received. Not discussed by PAC	
		Revenue-XV	27,21,676	Initial notes not received. Not discussed by PAC	
		Revenue-XVI	1,27,63,774	Final copies of the notes not received. Not discussed by PAC	
	Total			18,18,85,73,770	

Appendix 2.5
Cases where supplementary provision (₹ one crore or more in each case) proved unnecessary

(Reference: Paragraph 2.3.6, Page 55)

(₹ 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	518.43	397.82	120.61	21.18
2.	III Administration of Justice	484.63	461.75	22.88	9.16
3.	VIII Excise	219.80	187.31	32.49	2.00
4.	XII Police	2558.62	2345.11	213.51	25.41
5.	XIV Stationery and Printing and Other Administrative Services	386.16	361.94	24.22	10.00
6.	XV Public Works	2321.39	2131.25	190.14	55.43
7.	XVII Education, Sports , Art and Culture	13886.03	12922.39	963.64	321.73
8.	XX Water Supply and Sanitation	835.57	674.57	161.00	50.00
9.	Welfare of Scheduled Castes, XXV Scheduled Tribes, Other Backward Classes and Minorities	2170.32	1791.43	378.89	155.05
10.	XXIX Agriculture	2370.85	1960.09	410.76	102.15
11.	XXXIV Forest	473.40	447.24	26.16	13.59
12.	XXXIX Power	127.01	104.76	22.25	50.38
Total		26352.21	23785.66	2566.55	816.08
Capital – Voted					
13.	XXI Housing	65.65	27.06	38.59	8.00
14.	Welfare of Scheduled Castes, XXV Scheduled Tribes, Other Backward Classes and Minorities	273.03	40.26	232.77	12.90
15.	XXIX Agriculture	216.72	151.22	65.50	60.58
16.	XXXI Animal Husbandry	23.30	11.37	11.93	2.00
17.	XXXII Dairy	0.00	0.00	0.00	1.93
18.	XXXIII Fisheries	148.80	124.29	24.51	16.88
19.	XXXVII Industries	634.51	349.30	285.21	80.62
20.	XXXVIII Irrigation	804.88	175.85	629.03	16.00
21.	XXXIX Power	37.80	0.87	36.93	5.00
22.	XL Ports	88.74	48.45	40.29	5.58
23.	XLVI Social Security and Welfare	73.60	50.30	23.30	4.00
Total		2367.03	978.97	1388.06	213.49
Grand Total		28719.24	24764.63	3954.61	1029.57

Appendix 2.6
Cases of excessive supplementary Grants/Appropriations
(Savings of ₹ one crore and above)
(Reference: Paragraph 2.3.6, Page 56)

(₹ in crore)

Sl. No.	Grant/Appropriation	Original provision	Final Expenditure	Additional funds required	Supplementary obtained	Excess supplementary
Revenue - Voted						
1.	IV Elections	104.31	132.82	28.51	36.00	7.49
2.	V Agricultural Income Tax and Sales Tax	229.10	232.14	3.04	16.62	13.58
3.	XI District Administration and Miscellaneous	451.66	486.63	34.97	82.16	47.19
4.	XIII Jails	84.77	91.92	7.15	8.25	1.10
5.	XVI Pensions and Miscellaneous	14380.72	15915.29	1534.57	1649.25	114.68
6.	XXVI Relief on Account of Natural Calamities	325.71	380.44	54.73	91.10	36.37
7.	XXVII Co-operation	245.81	249.07	3.26	39.00	35.74
8.	XXX Food	914.36	1087.51	173.15	199.10	25.95
9.	XXXII Dairy	160.76	181.93	21.17	29.96	8.79
10.	XXXIII Fisheries	296.53	305.14	8.61	82.95	74.34
11.	XXXVI Rural Development	461.56	2070.90	1609.34	2640.74	1031.40
12.	XXXVII Industries	396.67	459.09	62.42	153.70	91.28
13.	XLI Transport	58.57	86.20	27.63	61.73	34.10
14.	XLIII Compensation and Assignments	6237.14	6421.19	184.05	237.88	53.83
15.	XLVI Social Security and Welfare	2729.48	3054.61	325.13	626.26	301.13
Capital - Voted						
16.	XII Police	0.00	29.82	29.82	91.44	61.62
17.	XV Public Works	1306.52	1628.04	321.52	529.63	208.11
18.	XXII Urban Development	50.60	63.20	12.60	25.90	13.30
19.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	144.10	150.62	6.52	9.30	2.78
20.	XXVII Co-operation	64.07	202.66	138.59	156.40	17.81
21.	XXX Food	54.48	69.65	15.17	20.52	5.35
22.	XXXV Panchayat	150.00	217.83	67.83	310.00	242.17
23.	XLI Transport	604.06	645.42	41.36	159.97	118.61
Total		29450.98	34162.12	4711.14	7257.86	2546.72

Appendix 2.7

Unnecessary/Excessive/Insufficient re-appropriation of funds (in excess of ₹one crore)
(Reference: Paragraph 2.3.7; Page 57)

(₹ in crore)

Scheme/Activity	Budget allocation	Final expenditure	Net Re-appropriation	Excess(+)/ Savings(-)
Unnecessary re-appropriation				
2210-06-101-29-National Health Mission (NHM)-P-V	465.95	335.68	112.24	-242.51
2210-02-101-97-Other Hospitals and Dispensaries-NP-V	211.00	165.31	4.46	-50.15
2702-01-800-94-Minor Irrigation Projects Maintenance-NP-V	63.80	34.40	2.13	-31.53
2210-05-105-96-Allopathy Medical College, Kottayam-NP-V	96.49	76.57	2.56	-22.48
2070-00-104-99-Vigilance-NP-V	58.90	56.00	12.98	-15.88
2210-05-105-95-Allopathy Medical College, Alappuzha-NP-V	72.19	59.72	1.93	-14.39
6851-00-190-97-Loans to Kerala State Bamboo Corporation-P-V	0.00	0.00	5.60	-5.60
2515-00-800-14-Take over of Bhavanasree Loans-NP-V	26.39	26.39	4.09	-4.09
2015-00-103-99-Assembly and Parliament-NP-V	24.53	23.14	2.35	-3.74
2203-00-104-97-Private Polytechnics-NP-V	25.72	23.99	1.33	-3.06
2225-04-001-99-Direction-P-V	0.00	0.00	3.00	-3.00
2071-01-117-99-Government Contribution to National Pension System - All India Service Officers-NP-V	0.30	0.27	1.81	-1.84
4851-00-104-99-Assistance to Apex Organisations in the Handicrafts Sector-P-V	2.50	2.50	1.30	-1.30
Excessive re-appropriation				
5054-80-001-99-Establishment Charges transferred on percentage basis from '3054-Roads and Bridges'-P-V	83.65	173.35	127.88	-38.18
2210-05-105-52-Regional Cancer Centre-P-V	0.00	20.00	40.40	-20.40
4851-00-195-99-Investment in Capex as Share Capital Contribution-P-V	0.00	3.50	18.00	-14.50
2245-02-106-99-Repairs and restoration of damaged roads and bridges-NP-V	78.22	97.99	24.81	-5.04
2071-01-103-99-Compassionate allowances-NP-V	0.62	0.71	4.37	-4.28
2210-06-101-49-Surveillance and Control of Communicable Diseases-P-V	0.00	5.90	9.80	-3.90
5054-80-052-99-Tools and Plants charges transferred on percentage basis from '3054 Roads and Bridges'-P-V	5.85	12.13	8.95	-2.67
2202-02-001-94-Directorate of Higher Secondary Education (Plus Two)-NP-V	41.23	47.09	8.00	-2.14
4210-03-105-93-Medical College, College Hospital, College Hostel, Alappuzha - Land Acquisition and Buildings-P-V	5.00	8.20	4.95	-1.75

Scheme/Activity	Budget allocation	Final expenditure	Net Re-appropriation	Excess(+)/ Savings(-)
2059-60-051-83-Kerala House,New Delhi-NP-V	1.50	1.52	1.77	-1.75
2071-01-101-99-Pension to Kerala Government Pensioners-NP-V	6025.70	6136.58	112.46	-1.58
4711-02-103-90-NABARD assisted scheme for construction of Groynes-P-V	0.00	6.08	7.38	-1.30
Insufficient re-appropriation				
2049-03-104-99-Interest on General Provident Funds-NP-C	1330.55	1442.54	78.32	33.67
2210-05-105-98-Allopathy Medical College, Thiruvananthapuram-NP-V	138.72	151.71	7.24	5.75
2210-05-105-97-Allopathy Medical College, Kozhikode-NP-V	100.46	112.56	7.14	4.96
2210-05-105-94-Allopathy Medical College, Thrissur-NP-V	60.77	66.69	1.06	4.86
2217-01-800-99-Capital Region Development Project-P-V	0.01	26.85	22.90	3.94
4210-01-110-78-Establishment of New Women and Children Hospitals-P-V	0.00	7.05	4.30	2.75
2210-05-105-47-Medical College Kochi, Ernakulam-NP-V	0.00	13.07	10.55	2.52
2071-01-105-99-Family Pension-NP-V	1208.81	1226.80	15.93	2.06
2210-05-101-95-Ayurveda Medical College, Thiruvananthapuram-NP-V	16.99	20.08	1.17	1.92
2210-02-101-99-Collegiate Hospitals and Maternity Ward, Thiruvananthapuram-NP-V	9.13	9.35	-0.95	1.17

Appendix 2.8
Heads in which entire budget allocation (₹ five crore and above) was surrendered
during the year
(Reference: Paragraph 2.3.8; Page 58)

(₹ in crore)

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
1.	II	3451-00-090-96-V(P)-Incentive Grant for Unique Identification (UIDs) - XIII Finance Commission Recommendation	9.92	No expenditure incurred, hence the resumption
2.	II	3451-00-101-32- V(P)-Priority Scheme - Implemented by Kerala State IT Mission - Laptop to girls	5.25	No expenditure incurred, hence the resumption
3.	II	3451-00-101-51- V(P)-State Data Centre (other ACA)	13.34	No expenditure incurred, hence the resumption
4.	III	2014-00-800-88-V(NP)-Gram Nyayalayas	6.30	The Gram Nyayalayas did not start functioning during the year 2014-15, hence the savings
5.	VI	2506-00-103-93- V(P)-National Land Records Modernisation Programme (NLRMP-50% CSS)	7.40	Planned activities could not be carried out as envisaged due to non-release of central assistance to the anticipated level.
6.	VI	2506-00-103-94- V(P)-National Land Records Modernisation Programmes (NLRMP) Computerisation of Land Records (100% CSS)	9.93	Planned activities could not be carried out as envisaged due to non-release of central assistance to the anticipated level.
7.	XI	2053-00-800-87- V(P)-District Innovation Fund - XIII Finance Commission Recommendation	7.00	No expenditure incurred, hence savings.
8.	XVI	2071-01-117-95- V(NP)-Government backlog contribution to National Pension System - State Government Employees	10.00	No requirement of funds during the current financial year. Hence the resumption
9.	XVII	2203-00-105-80- V(P)-Community Colleges in Polytechnics (100% CSS)	6.00	The scheme could not be implemented due to administrative reasons
10.	XVII	3435-03-101-93- V(P)-Urban Environment Improvement Project	8.00	The scheme could not be implemented due to administrative reasons
11.	XVII	4202-01-203-80- V(P)-New Govt.Autonomous Colleges and New Govt.deemed Universities for Kerala	5.00	The scheme could not be implemented due to administrative reasons
12.	XVII	4202-01-203-83- V(P)-Colleges Infrastructure Upgradation Programme(CIUP)	20.00	The scheme could not be implemented due to administrative reasons
13.	XVII	4202-01-800-91- V(P)-Setting up of infrastructure facilities in G.V.Raja Sports School, Thiruvananthapuram and GVHSS Kannur (One time ACA)	8.00	Planned activities could not be implemented fully as envisaged due to administrative / technical reasons.

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
14.	XVII	4202-02-105-90- V(P)-Development of other Engineering Colleges	5.00	The payment for the works are made based on the completion or progress of the works sanctioned hence savings.
15.	XVII	4202-02-800-85- V(NP)-Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	10.00	The payment for the works are made based on the completion or progress of the works sanctioned hence savings.
16.	XVII	4202-03-102-99- V(NP)-Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	10.00	The payment for the works are made based on the completion or progress of the works sanctioned hence savings.
17.	XVIII	2210-01-110-12- V(P)-Tertiary Cancer Care centre scheme of NPCDCS in Medical College, Kozhikode	25.03	Funds could not be utilized due to administrative reasons
18.	XVIII	2210-01-110-69- V(P)-Kerala Emergency Medical Service (108 Ambulance) (One time ACA)	10.00	Funds could not be utilized due to administrative reasons
19.	XVIII	2210-05-105-82- V(P)-Government Medical College Thrissur (One time ACA)	6.50	No requirement of fund during the current financial year
20.	XVIII	2210-80-800-70- V(P)-Standardisation of Hospitals at District and General Hospitals - One time ACA	5.00	No requirement of fund during the current financial year
21.	XVIII	4210-02-110-81- V(NP)-Modernisation of Government Hospital, Pala	6.00	Due to the non-arrangement of work in time, fund could not be utilised, hence the resumption.
22.	XX	2215-01-102-99- V(P)-Completion of Rural Water Supply Schemes other than ARWSP	5.00	Due to administrative reasons fund could not be spent. Hence the savings.
23.	XXI	6216-80-190-98- V(P)-Saphalyam housing scheme for EWS/LIG category(Right to shelter scheme for houseless people to be implemented by Housing Board.)	10.00	Due to administrative reasons fund could not be spent. Hence the savings.
24.	XXII	2217-05-191-80- V(P)-Integrated Housing and Slum Development Programme (State Scheme)	17.14	Planned activities could not be implemented due to administrative reasons.
25.	XXII	2217-80-192-91- V(P)-Modernisation of Slaughter Houses (50% CSS)	10.00	Planned activities could not be implemented due to administrative reasons.
26.	XXII	2217-80-800-74- V(P)-Integrated low cost sanitation project (100% CSS)	5.00	Planned activities could not be implemented due to administrative reasons.
27.	XXII	2217-80-800-70- V(P)-Rajiv Awaz Yojana (RAY) (50% CSS)	100.68	Planned activities could not be carried out to the extent anticipated. Hence the savings.
28.	XXIV	2230-01-103-15- V(P)-Affordable housing for unorganised Labour Plantation Rehabilitation Scheme	10.00	Planned activities could not be implemented due to administrative reasons.

Sl. No.	Grant No.	Name of the Scheme (Head of Account)	Amount of Surrender	Reasons for surrender
29.	XXIV	2230-01-103-66- V(P)-Universal CHIS Plus	10.00	Funds could not be utilized completely due to administrative reasons, Hence savings
30.	XXV	2225-04-283-99- V(P)-Housing scheme for divorced ladies from minority communities	5.00	Expenditure is less than anticipated.
31.	XXV	2225-03-800-86- V(P)-Assistance to voluntary organisation (90% CSS)	15.00	Expenditure is less than anticipated
32.	XXV	4225-01-277-89- V(P)-Construction of Medical College, Palakkad	150.00	Expenditure is less than anticipated
33.	XXIX	4435-01-101-94- V(P)-Agri Malls (One Time ACA)	5.00	No claim under this Head of Account, Hence the resumption.
34.	XXXI	2403-00-101-70- V(P)-Strengthening of veterinary services (ACA)	7.19	Scheme not implemented during the financial year 2014-15, Hence the savings.
35.	XXXV	2515-00-101-68- V(P)-Suchithwa Keralam	20.00	Expenditure could not be incurred due to administrative reasons, hence the savings.
36.	XXXV	2515-00-198-35- V(P)-Setting up of Slaughter Houses in selected Panchayats	10.00	Expenditure could not be incurred due to administrative reasons
37.	XXXVII	2851-00-102-42- V(P)-Seed Fund to Youth	5.00	Expenditure could not be incurred due to administrative reasons
38.	XXXVII	4851-00-101-93- V(P)-Small Industry cluster Development Programme (20% SS)	22.50	Expenditure could not be incurred due to administrative reasons
39.	XXXVII	6851-00-109-74- V(P)-Kerala State Co-operative Textile Federation (TEXFED)	8.98	Schemes not implemented during the current financial year.
40.	XXXVIII	4700-21-800-97- V(P)-Dam and Appurtenant Works	16.00	No expenditure during the current year and hence the saving.
41.	XXXVIII	4700-29-800-86-AIBP - V(P)- Assistance for Mullaperiyar Project	30.00	No expenditure during the current year and hence the saving.
42.	XXXVIII	4700-29-800-87- V(P)-NABARD Assisted (RIDF) Mullaperiyar Project	15.00	Expenditure is limited to actual requirements hence saving.
43.	XXXVIII	4700-29-800-97- V(P)-Dam and Appurtenant Works	5.00	No expenditure during the current year and hence the saving.
44.	XXXVIII	4701-25-800-97- V(P)-Dam and Appurtenant Works	10.00	No expenditure during the current year and hence the saving.
45.	XLII	5452-01-190-99- V(P)-Kerala Tourism Development Corporation	6.50	No expenditure during the current year and hence the saving.
46.	XLVI	2235-02-103-80- V(P)-Gender Park	6.60	No expenditure incurred, hence the resumption.
Total			699.26	

Appendix 2.9

**Surrender (₹ one crore or more in each case) in excess of actual savings
(Reference: Paragraph 2.3.9; Page 59)**

(₹ in crore)

Sl. No.	Number and name of the Grant	Total Grant	Savings	Amount surrendered	Amount surrendered in excess
Revenue - Voted					
1.	V Agricultural Income Tax and Sales Tax	245.72	13.58	29.04	15.46
2.	VI Land Revenue	475.52	70.38	74.89	4.51
3.	VIII Excise	221.80	34.49	38.66	4.17
4.	XIII Jails	93.02	1.10	2.26	1.16
5.	XXIV Labour, Labour Welfare and Welfare of Non-Residents	918.05	152.19	164.77	12.58
6.	XXVII Co-operation	284.81	35.74	40.82	5.08
7.	XXVIII Miscellaneous Economic Services	134.54	15.42	19.17	3.75
8.	XXX Food	1113.46	25.95	27.33	1.38
9.	XXXIV Forest	486.99	39.75	62.27	22.52
10.	XLII Tourism	151.96	6.61	8.15	1.54
Total		4125.87	395.21	467.36	72.15
Capital - Voted					
11.	XIV Stationery and Printing and Other Administrative Services	5.05	1.89	3.75	1.86
12.	XVII Education, Sports , Art and Culture	543.88	236.26	240.60	4.34
13.	XXX Food	75.00	5.35	6.74	1.39
Total		623.93	243.50	251.09	7.59
Capital - Charged					
14.	Public Debt Repayment	14192.36	8349.59	8359.11	9.52
Grand Total		18942.16	8988.30	9077.56	89.26

Appendix 2.10
Details of saving of ₹ one crore and above not surrendered
(Reference: Paragraph 2.3.10, Page 59)

(₹ in crore)

Sl. No.	Number and name of the Grant/Appropriation	Savings	Amount surrendered	Savings not surrendered
Revenue - Voted				
1.	I State Legislature	5.77	2.11	3.66
2.	II Heads of States, Ministers and Headquarters staff	141.79	99.78	42.01
3.	III Administration of Justice	32.04	27.56	4.48
4.	IV Elections	7.49	0.83	6.66
5.	VII Stamps and Registration	22.76	8.76	14.00
6.	XI District Administration and Miscellaneous	47.19	26.36	20.83
7.	XIV Stationery and Printing and Other Administrative Services	34.22	22.73	11.49
8.	XV Public Works	245.57	183.09	62.48
9.	XVI Pensions and Miscellaneous	114.68	113.45	1.23
10.	XVII Education, Sports , Art and Culture	1285.37	943.58	341.79
11.	XVIII Medical and Public Health	699.17	149.58	549.59
12.	XIX Family Welfare	148.52	17.75	130.77
13.	XXI Housing	59.84	37.21	22.63
14.	XXII Urban Development	948.83	945.74	3.09
15.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	533.94	469.86	64.08
16.	XXVI Relief on Account of Natural Calamities	36.36	29.87	6.49
17.	XXIX Agriculture	512.91	340.44	172.47
18.	XXXI Animal Husbandry	48.98	45.52	3.46
19.	XXXII Dairy	8.79	2.64	6.15
20.	XXXIII Fisheries	74.35	70.54	3.81
21.	XXXV Panchayat	195.62	169.82	25.80
22.	XXXVI Rural Development	1031.40	963.47	67.93
23.	XXXVII Industries	91.28	61.48	29.80
24.	XXXVIII Irrigation	97.87	36.77	61.10
25.	XXXIX Power	72.63	0	72.63
26.	XLI Transport	34.10	31.99	2.11
27.	XLVI Social Security and Welfare	301.13	144.71	156.42
Total		6832.60	4945.64	1886.96

Sl. No.	Number and name of the Grant/Appropriation	Savings	Amount surrendered	Savings not surrendered
Revenue -Charged				
28.	II Heads of States, Ministers and Headquarters staff	14.92	1.77	13.15
29.	XLI Transport	17.11	0.01	17.10
Total		32.03	1.78	30.25
Capital -Voted				
30.	XII Police	61.62	54.31	7.31
31.	XV Public Works	208.11	162.48	45.63
32.	XXI Housing	46.59	30.52	16.07
33.	XXII Urban Development	13.30	0.02	13.28
34.	XXV Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	245.67	240.30	5.37
35.	XXVIII Miscellaneous Economic Services	1361.72	1171.15	190.57
36.	XXIX Agriculture	126.08	10.13	115.95
37.	XXXII Dairy	1.93	0	1.93
38.	XXXV Panchayat	242.17	225.69	16.48
39.	XXXVII Industries	365.83	153.92	211.91
40.	XXXVIII Irrigation	645.03	336.67	308.36
41.	XXXIX Power	41.93	2.74	39.19
42.	XLI Transport	118.61	97.07	21.54
43.	XLV Miscellaneous Loans and Advances	2.77	1.35	1.42
44.	XLVI Social Security and Welfare	27.30	11.34	15.96
Total		3508.66	2497.69	1010.97
Capital-Charged				
45.	XXXVIII Irrigation	3.85	0.11	3.74
Total		3.85	0.11	3.74
Grand Total		10377.14	7445.22	2931.92

Appendix 2.11
Cases of surrender of funds in excess of ₹10 crore on 31 March 2015
(Reference: Paragraph 2.3.10, Page 59)

(₹in crore)

Grant No.	Major Head and Nomenclature	Budget Allocation	Amount Surrendered	Percent
II	3451 Secretariat-Economic Services	292.98	96.06	32.79
VI	2506 Land Reforms	17.33	17.33	100.00
XII	4055 Capital Outlay On Police	91.44	54.31	59.39
XVII	3435 Ecology And Environment	36.18	21.27	58.79
	4202 Capital Outlay On Education, Sports, Art And Culture	543.58	240.60	44.26
	3425 Other Scientific Research	136.46	36.31	26.61
XVIII	4210 Capital Outlay On Medical And Public Health	297.07	104.75	35.26
XX	6215 Loans For Water Supply And Sanitation	150.00	96.65	64.43
	4215 Capital Outlay On Water Supply And Sanitation	118.20	43.65	36.93
XXI	4216 Capital Outlay On Housing	34.25	16.52	48.23
	6216 Loans For Housing	39.40	14.00	35.53
	2216 Housing	121.80	37.21	30.55
XXII	2217 Urban Development	1264.88	945.74	74.77
XXV	4225 Capital Outlay On Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	285.83	240.20	84.04
XXVIII	5475 Capital Outlay On Other General Economic Services	1419.78	1171.15	82.49
XXX	3456 Civil Supplies	44.14	19.85	44.97
XXXI	4403 Capital Outlay On Animal Husbandry	15.30	12.20	79.74
XXXIV	4406 Capital Outlay On Forestry And Wild Life	65.47	23.30	35.59
XXXV	4515 Capital Outlay On Other Rural Development Programmes	460.00	225.69	49.06
	2515 Other Rural Development Programmes	483.45	169.82	35.13
XXXVI	2501 Special Programmes For Rural Development	319.60	135.65	42.44
	2505 Rural Employment	2372.51	744.02	31.36
XXXVII	4851 Capital Outlay On Village And Small Industries	79.20	38.63	48.78
	4885 Other Capital Outlay On Industries And Minerals	160.99	46.41	28.83
XXXVIII	4700 Capital Outlay On Major Irrigation	176.92	115.76	65.43
	4711 Capital Outlay On Flood Control Projects	213.21	82.78	38.83
	4701 Capital Outlay On Medium Irrigation	437.73	138.24	31.58
XL	5051 Capital Outlay On Ports And Light Houses	94.32	45.84	48.60
XLI	3075 Other Transport Services	64.91	21.60	33.28
	6003 Internal Debt Of The State Government	13842.95	8349.81	60.32
Total		23679.88	13305.35	

Appendix 2.12
Pendency in submission of Detailed Contingent bills against Abstract
Contingent (AC) bills drawn from 2013-14 to 2014-15
(Reference: Paragraph 2.4.1, Page 60)

(In ₹)

Sl. No.	Name of Drawing and Disbursing Officer	Month of drawal	Amount
1.	Accounts Officer, District Police Office, Thrissur (Rural)	October 2013	230000
		April 2014	653000
		September 2014	1000000
		October 2014	900000
		October 2014	400000
2.	Accounts Officer, District Police Office, Thrissur	February 2014	150000
3.	Accounts Officer, District Police Office, Thrissur City	September 2014	1200000
4.	Administrative Assistant, India Reserve Battalion, RV Puram, Thrissur	May 2014	204000
		September 2014	200000
5.	Accounts Officer, District Police Office, Ernakulam(Rural)	July 2014	740000
		September 2014	3033768
		October 2014	900000
6.	Tribal Extension Officer, Amballur	July 2014	10000
7.	Superintendent, District Jail Kollam	September 2014	100000
8.	Accounts Officer, District Police Office, Palakkad	October 2014	900000
9.	Assistant Soil Chemist, Soil Testing Laboratory, Thrissur	October 2014	75000
10.	Principal Agricultural Officer, Thrissur	November 2014	1500000
11.	Government Veterinary Poly Clinic, Kunnamangalam	November 2014	1380000
12.	Senior Veterinary Surgeon, Government Veterinary Hospital Pazhayannur	November 2014	51000
13.	Superintendent, Central Prison, Thiruvananthapuram	December 2014	75000
		January 2015	50000
		February 2015	1212560
		February 2015	300000
14.	Superintendent, Special Sub Jail, Neyyattinkara	December 2014	50000
		December 2014	20000
		February 2015	50000
		February 2015	20000
15.	Superintendent, District Jail, Kollam	December 2014	100000
16.	Superintendent, Women's Prison, Viyyur	December 2014	40000
17.	Child Development Project Officer, ICDS, Ottapalam	December 2014	18750

Sl. No.	Name of Drawing and Disbursing Officer	Month of drawal	Amount
18.	Government Veterinary Dispensary, Venkitangu	January 2015	49000
19.	Superintendent, Special Sub Jail, Thiruvananthapuram	February 2015	50000
20.	Superintendent, District Jail, Thiruvananthapuram	February 2015	150000
21.	District Officer, Kerala Public Service Commission, Ernakulam	February 2015	100000
		February 2015	62000
22.	Joint Director, State Institute of Technical Teachers Training and Research, Kalamassery	March 2015	200000
23.	Superintendent, District Jail, Viyyur	March 2015	200000
24.	Superintendent, Special Sub Jail, Chittur	March 2015	50000
Total			16424078

Appendix 2.13
List of controlling officers where amounts exceeding ₹50 crore in each case
remained un-reconciled during 2014-15
(Reference: Paragraph 2.4.2, Page 61)

(₹ in crore)

Sl. No.	Name of the controlling officer	Amount not reconciled
1.	The Director, Public Instruction, Jagathy, Thiruvananthapuram	8031.95
2.	The Commissioner, Rural Development	2278.88
3.	The Director, Higher Secondary Education	1512.08
4.	The Director of Scheduled Caste Development	1065.98
5.	The Director of Panchayats	707.39
6.	The Director of Technical Education	590.36
7.	The Director of Animal Husbandry	522.13
8.	The Director of Scheduled Tribe's Development	515.03
9.	The Secretary, Transport Department	298.78
10.	The Secretary to Government, Social Justice Department	297.35
11.	The Director, Vocational Higher Secondary Education	265.48
12.	The Director, Sports and Youth Affairs	235.97
13.	The Director of Tourism	234.94
14.	The Secretary to Government, Health and Family Welfare Department	219.28
15.	The Director of Urban Affairs	198.70
16.	The Secretary, Local Self Government Department	190.51
17.	The Excise Commissioner, Commissionerate of Excise	187.31
18.	The Chief Engineer, Local Self Government Department	181.52
19.	The Director of Dairy Development	181.30
20.	The Director of Training, Industrial Training Department	165.22
21.	The Commandant General, Fire and Rescue Services	163.01
22.	The Chief Town Planner, Town and Country Planning Department	161.63
23.	The Director, Urban Affairs Department	141.08
24.	The Director of Backward Classes Development Department	136.21
25.	The Secretary, Planning and Economic Affairs Department	128.98
26.	Directorate of Coir Development	126.61
27.	The Chief Electoral Officer, Election Department	123.48
28.	The Secretary to Government, Science and Technology Department	122.49
29.	The Director, Directorate of Insurance Medical Services	122.22
30.	The Director, Survey and Land Records Department	117.22
31.	The Inspector General of Registration	107.74

Sl. No.	Name of the controlling officer	Amount not reconciled
32.	The Director of Employment	102.45
33.	The Secretary to Government, Power Department	93.62
34.	The Registrar, Cochin University of Science and Technology	85.08
35.	The Secretary to Government, Industries Department	70.09
36.	The District Collector, Kasaragod	68.69
37.	The Director, Regional Cancer Centre, Thiruvananthapuram	61.97
38.	The Secretary to Government, Cultural Affairs Department	58.09
39.	The Director of Ports	55.41
40.	The Director, Kerala State Audit Department	55.00
Total		19981.23

Appendix 3.1
Statement showing names of bodies and authorities, the accounts of
which had not been received as of March 2015
(Reference: Paragraph 3.1; Page 69)

(₹ in crore)

Sl. No.	Name of department and body/authority	Year for which accounts had not been received	Grants received
1.	Kerala Agriculture University	2013-14	196.10
2.	Matsya Samrudhi (Matsya Keralam Project)	2013-14	4.00
3.	National Transportation Planning and Research Centre	2013-14	8.40
4.	Thenmala Eco Tourism Promotion Society	2013-14	1.09
5.	State Fisheries Resource Management Society	2013-14	13.16
6.	Agency for Non-Conventional Energy and Rural Technology	2013-14	22.94
7.	Malabar Botanical Garden Society	2013-14	0.80
8.	Kerala Khadi Workers Welfare Fund Board	2013-14	0.20
9.	State Agriculture Management and Extension Training Institute	2013-14	1.55
10.	Kerala State Veterinary Council	2013-14	0.15
11.	Kerala Veterinary and Animal Sciences University	2013-14	70.71
12.	Public Sector Restructuring and Internal Audit Board	2013-14	1.75

Appendix 3.2
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 3.2; Page 69)

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 2017-18	2012-13	2012-13	2011-12	NA	01.12.2014	14 months
2.	Command Area Development Authority, Thrissur	Up to 2015-16	2013-14	2012-13	2011-12	NA	10.9.2015	11 months
3.	Kerala State Commission for Backward classes, Thiruvananthapuram	Upto 2016-17	2013-14	2013-14	Information not received		13.2.2015	7 months 12 days
4.	Kerala Institute of Labour and Employment, Thiruvananthapuram	For five years from 2012-13	2013-14	2012-13	Information not received		16.4.2015	9 months 15 days
5.	Kerala Building & Other Construction Worker's Welfare Board, Thiruvananthapuram	1998-99 onwards, Act enacted by Parliament	2013-14	2012-13	Information not received		28.5.2015	10 months 27 days
6.	Kerala State Human Rights Commission, Thiruvananthapuram	1998-99 onwards	2013-14	2013-14	Information not received		20.8.2014	1 month 19 days
7.	Kerala State Legal Services Authority, Kochi	1998-99 onwards	2013-14	2013-14	Information not received		13.2.2015	7 months 12 days
8.	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards	2013-14	2012-13	Information not received		1.10.2015	15 months
9.	District Legal Services Authority, Kollam	1998-99 onwards	2012-13	2012-13	Information not received		14.8.2014	13 months 13 days
10.	District Legal Services Authority, Pathanamthitta	1998-99 onwards	2012-13	2012-13	Information not received		18.3.2015	20 months 17 days
11.	District Legal Services Authority, Alappuzha	1998-99 onwards	2013-14	2013-14	Information not received		13.7.2015	12 months 12 days
12.	District Legal Services Authority, Kottayam	1998-99 onwards	2014-15	2014-15	Information not received		15.6.2015	No delay
13.	District Legal Services Authority, Idukki	1998-99 onwards	2013-14	2013-14	Information not received		23.9.2014	2 months 22 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		20.02.2014	19 months 19 days
15.	District Legal Services Authority, Thrissur	1998-99 onwards	2012-13	2012-13	Information not received		27.5.2015	22 months 26 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	2013-14	2013-14	Information not received		9.3.2015	8 months 8 days
18.	District Legal Services Authority, Kozhikode	1998-99 onwards	2013-14	2013-14	Information not received		20.2.2015	7 months 19 days
19.	District Legal Services Authority, Wayanad	1998-99 onwards	2011-12	2011-12	Information not received		18.3.2015	32 months 17 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	2013-14	2013-14	Information not received		8.5.2015	10 months 7 days
23.	Permanent Lok Adalath, Ernakulam	2011-12 onwards	2012-13	2012-13	Information not received		13.2.2015	19 months 12 days
24.	Kerala Water Authority	Till 2019-20	2012-13	2010-11	2007-08	6.3.2012	23.3.2015	20 months 22 days

Appendix 3.3
Statement of finalization of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings
(Reference: Paragraph 3.3; Page 70)

(₹ 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	2012-13	3.18	(-) 35.79
2.	Kerala State Insurance Department	2011-12	Nil	223.58
3.	Text Book Office ⁴²	2003-04	21.26	(-) 5.61

⁴² 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 3.4; Page 70)

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	(10.55)	1	(0.16)	2	(5.76)			10	(45.59)
2.	Animal Husbandry			1	(0.35)									1	(0.35)
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			3	(2.49)	6	(115.78)	3	(39.21)	1	(0.07)	4	(2.19)	17	(159.74)
7.	Fisheries and Ports							1	(1.32)					1	(1.32)
8.	Forest and Wildlife														
9.	General Education	3	(10.84)	2	(1.73)	2	(10.34)	7	(1.27)	2	(0.16)	2	(4.52)	18	(28.86)
10.	Health and Family Welfare – Health Services	3	(20.52)	5	(11.75)	3	(151.16)	1	(4.02)	1	(0.69)	3	(2.23)	16	(190.37)
11.	Health and Family Welfare – Medical Education	1	(7.37)	1	(1.16)	2	(17.97)							4	(26.50)
12.	Health and Family Welfare - Indian Systems of Medicine	1	(9.30)					1	(1.85)					2	(11.15)
13.	Higher Education – Collegiate Education					1	(0.20)	1	(0.73)	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														
17.	Local Self Government					4	(15.73)	2	(2.77)	1	(1.85)			7	(20.35)
18.	Public Works Department	1	(1.87)			3	(7.70)							4	(9.57)
19.	Revenue – Survey and Land Records											2	(5.63)	2	(5.63)
20.	Scheduled Castes and Scheduled Tribes Development	2	(2.52)									1	(0.17)	3	(2.69)
21.	Social Welfare			2	(9.25)									2	(9.25)
22.	Taxes – Lotteries									1	(2.61)			1	(2.61)
23.	Motor Vehicles					1	(7.93)							1	(7.93)
24.	Vigilance														
25.	Water Resources					16	(139.64)							16	(139.64)
Total		15	(116.15)	16	(32.12)	40	(477.00)	19	(62.94)	9	(11.16)	15	(15.77)	114	(715.14)

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 3.4; Page 70)

(₹ 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	45.59	10	45.59
Animal Husbandry			1	0.35	1	0.35
Co-operation			1	11.30	1	11.30
Cultural Affairs -Archives			1	0.20	1	0.20
Finance-National Savings			1	0.45	1	0.45
Finance – Treasuries			17	159.74	17	159.74
Fisheries and Ports			1	1.32	1	1.32
Forest and Wildlife						
General Education	9	1.05	9	27.81	18	28.86
Health and Family Welfare – Health Services	2	2.16	14	188.21	16	190.37
Health and Family Welfare - Medical Education			4	26.50	4	26.50
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						
Local Self Government			7	20.35	7	20.35
Public Works Department			4	9.57	4	9.57
Revenue – Survey and Land Records			2	5.63	2	5.63
Scheduled Castes and Scheduled Tribes Development			3	2.69	3	2.69
Social Welfare	1	0.32	1	8.93	2	9.25
Taxes – Lotteries			1	2.61	1	2.61
Motor Vehicles			1	7.93	1	7.93
Vigilance						
Water Resources	1	0.55	15	139.09	16	139.64
Total	15	4.30	99	710.84	114	715.14