

FINANCE ACCOUNTS

VOLUME I

FOR THE YEAR
2015-2016

GOVERNMENT OF KERALA

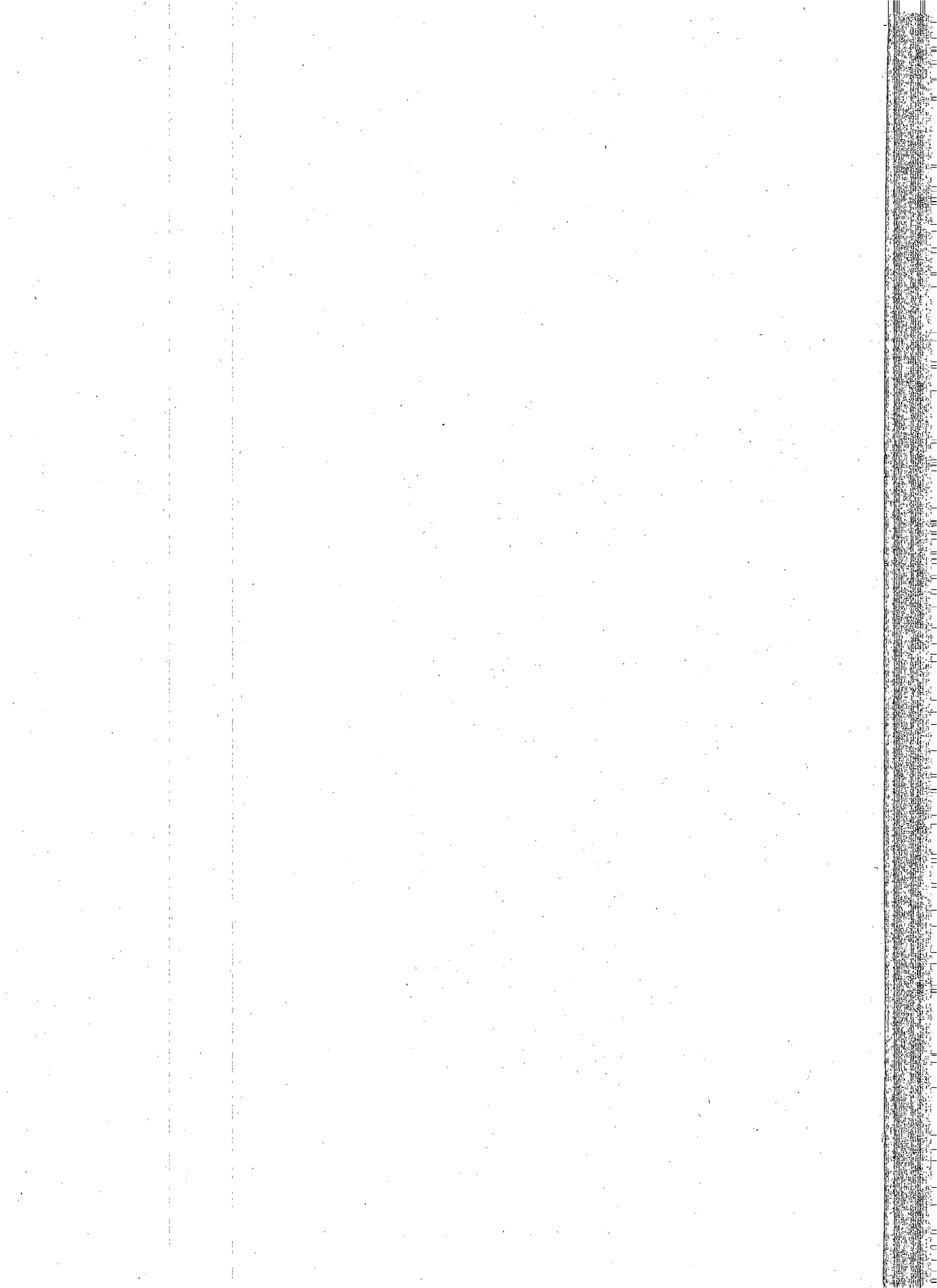


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CERTIFICATE OF THE COMPTROLLER AND
AUDITOR GENERAL OF INDIA

This compilation containing the Finance Accounts of the Government of Kerala for the year ending 31 March 2016 presents the financial position along with accounts of the receipts and disbursements of the Government for the year. These accounts are presented in two volumes, Volume I contains the consolidated position of the state of finances and Volume II depicts the accounts in detail. The Appropriation Accounts of the Government for the year for Grants and Charged Appropriations are presented in a separate compilation.

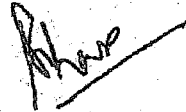
The Finance Accounts have been prepared under my supervision in accordance with the requirements of the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971 and have been compiled from the vouchers, challans and initial and subsidiary accounts rendered by the treasuries, offices, and departments responsible for the keeping of such accounts functioning under the control of the Government of Kerala and the statements received from the Reserve Bank of India. Statements (No. 7(section:3), 9, 10(ii), 17(b)(i), 19 and 20), explanatory notes to statements (No.5 and 20), Additional disclosures to Statement No.18 and Appendices (IV and IX) in this compilation have been prepared mainly from the information received from the Government of Kerala who are responsible to ensure the correctness of such information.

The treasuries, offices, and/or departments functioning under the control of the Government of Kerala are primarily responsible for preparation and correctness of the initial and subsidiary accounts as well as ensuring the regularity of transactions in accordance with the applicable laws, standards, rules and regulations relating to such accounts and transactions. I am responsible for preparation and submission of Annual Accounts to the State Legislature. My responsibility for the preparation of accounts is discharged through the office of the Principal Accountant General (A&E). The audit of these accounts is independently conducted through the office of the Principal Accountant General (Audit) in accordance with the requirements of Articles 149 and 151 of the Constitution of India and the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, for expressing an opinion on these Accounts based on the results of such audit. These offices are independent organisations with distinct cadres, separate reporting lines and management structure.

The audit was conducted in accordance with the Auditing Standards generally accepted in India. These Standards require that we plan and perform the audit to obtain reasonable assurance that the accounts are free from material misstatement. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

On the basis of the information and explanations that my officers required and have obtained, and according to the best of my information as a result of test audit of the accounts and on consideration of explanations given, I certify that, to the best of my knowledge and belief, the Finance Accounts read with the explanatory 'Notes to Accounts' give a true and fair view of the financial position, and the receipts and disbursements of the Government of Kerala for the year 2015-2016.

Points of interest arising from study of these accounts as well as test audit conducted during the year or earlier years are contained in my Reports on the Government of Kerala being presented separately for the year ended 31 March 2016.

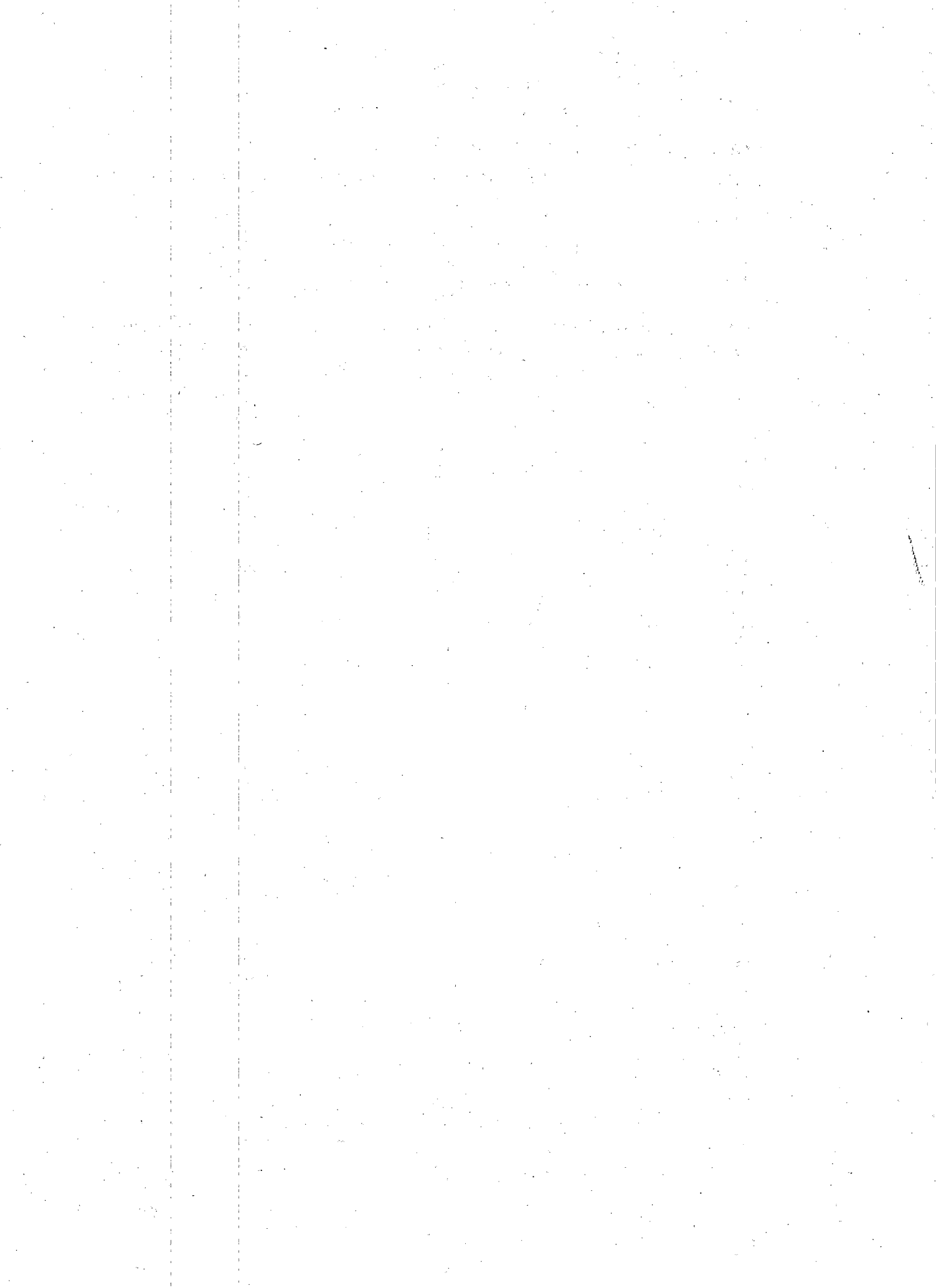


(SHASHI KANT SHARMA)

Comptroller and Auditor General of India

Date:

Place: New Delhi



A. Broad overview of the structure of Government accounts

1. The Finance Accounts of the State of Kerala present the accounts of receipts and outgoings of the Government for the year, together with the financial results disclosed by the Revenue and Capital accounts, the accounts of the Public Debt and the liabilities and assets of the State Government as worked out from the balances recorded in the accounts.

2. The Accounts of the Government are kept in three parts:

Part I: The Consolidated Fund: This Fund comprises all revenues received by the State Government, all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), Ways and Means advances extended by the Reserve Bank of India and all moneys received by the State Government in repayment of loans. No moneys can be appropriated from this Fund except in accordance with law and for the purposes and in the manner provided by the Constitution of India. Certain categories of expenditure (e.g., salaries of Constitutional authorities, loan repayments etc.), constitute a charge on the Consolidated Fund of the State (Charged expenditure) and are not subject to vote by the Legislature. All other expenditure (Voted expenditure) is voted by the Legislature.

The Consolidated Fund comprises two sections: Revenue and Capital (including Public Debt, Loans and Advances). These are further categorised under 'Receipts' and 'Expenditure'. The Revenue Receipts section is divided into three sectors, viz., 'Tax Revenue', 'Non Tax Revenue' and 'Grants-in-Aid and Contributions'. These three sectors are further divided into sub-sectors like 'Taxes on Income and Expenditure', 'Fiscal Services', etc. The Capital Receipts section does not contain any sectors or sub-sectors. The Revenue Expenditure section is divided into four sectors, viz., 'General Services', 'Social Services', 'Economic Services' and 'Grants-in-Aid and Contributions'. These sectors in the Revenue Expenditure section are further divided into sub-sectors like, 'Organs of State', 'Education, Sports, Art and Culture' etc. The Capital Expenditure section is sub-divided into seven sectors, viz., 'General Services', 'Social Services', 'Economic Services', 'Public Debt', 'Loans and Advances', 'Inter-State Settlement' and 'Transfer to Contingency Fund'.

Part II: The Contingency Fund: This Fund is in the nature of an imprest which is established by the State Legislature by law, and is placed at the disposal of the Governor to enable advances to be made for meeting unforeseen expenditure pending authorisation of such expenditure by the State Legislature. The fund is recouped by debiting the expenditure to the concerned functional major head relating to the Consolidated Fund of the State. The corpus of the Contingency Fund of the Government of Kerala for 2015-2016 is ₹ 100 crore.

Part III: The Public Account: All other public moneys received by or on behalf of the Government, where the Government acts as a banker or trustee, are credited to the Public Account. The Public Account includes repayable like Small Savings and Provident Funds, Deposits (bearing interest and not bearing interest), Advances, Reserve Funds (bearing interest and not bearing interest), Remittances and Suspense heads (both of which are transitory heads, pending final booking). The net cash balance available with the Government is also included under the Public Account. The Public Account comprises six sectors, viz., 'Small Savings, Provident Funds etc.', 'Reserve Funds', 'Deposits and Advances', 'Suspense and Miscellaneous', 'Remittances', and 'Cash Balance'. These sectors are further sub-divided into sub-sectors. The Public Account is not subject to the vote of the Legislature.

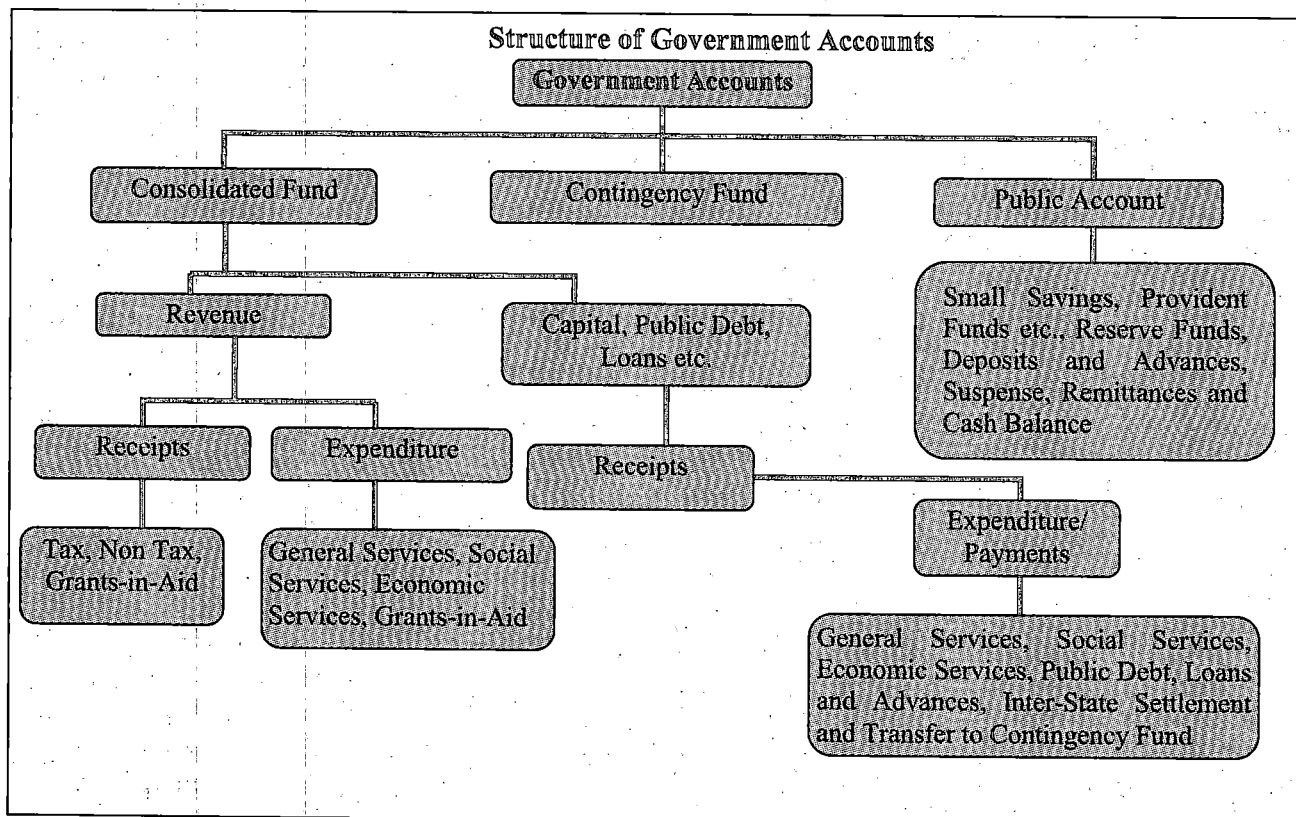
3. Government accounts are presented under a six tier classification, viz., Major Heads (four digits), Sub-Major Heads (two digits), Minor Heads (three digits), Sub-Heads (two characters), Detailed Heads (two to three digits), and Object Heads (two to three digits). Major Heads represent functions of Government, Sub- Major Heads represent sub-functions, Minor Heads represent programmes/ activities, Sub-Heads represent schemes, Detailed Heads represent sub-schemes, and Object Heads represent purpose/ object of expenditure.

4. The main unit of classification in accounts is the Major Head which contains the following coding pattern (according to the List of Major and Minor Heads corrected upto March 2016)

0020 to 1606	Revenue Receipts
2011 to 3606	Revenue Expenditure
4000	Capital Receipts
4046 to 7810	Capital Expenditure (including Public Debt, Loans and Advances)
7999	Appropriation to the Contingency Fund
8000	Contingency Fund
8001 to 8999	Public Account

5. The Finance Accounts, generally (with some exceptions), depict transactions upto the Minor Head. The figures in the Finance Accounts are depicted at net level, i.e., after accounting for recoveries as reduction of expenditure. This treatment is different from the depiction in the Demands for Grants presented to the Legislature and in the Appropriation Accounts, where, expenditure is depicted at the gross level.

6. A pictorial representation of the structure of accounts is given below:



B. What the Finance Accounts contain

The Finance Accounts are presented in two volumes.

Volume I contains the Certificate of the Comptroller and Auditor General of India, the Guide to the Finance Accounts, 13 statements which give summarised information on the financial position and transactions of the State Government for the current financial year, Notes to Accounts and annexure to the Notes to accounts. Details of the 13 statements in Volume I are given below:

1. **Statement of Financial Position:** This statement depicts the cumulative figures of assets and liabilities of the State Government, as they stand at the end of the year, and as compared to the position at the end of the previous year.
2. **Statement of Receipts and Disbursements:** This statement depicts all receipts and disbursements of the State Government during the year in all the three parts in which Government accounts are kept, viz., the Consolidated Fund, Contingency Fund and Public Account. In addition, it contains an annexure, showing alternative depiction of Cash Balances (including investments) of the Government. The Annexure also depicts the Ways and Means position of the Government in detail.
3. **Statement of Receipts (Consolidated Fund):** This statement comprises revenue and capital receipts and repayments of the loans given by the State Government. This statement corresponds to detailed statements 14, 17 and 18 in Volume II of the Finance Accounts.
4. **Statement of Expenditure (Consolidated Fund):** In departure from the general depiction of the Finance Accounts up to the Minor Head level, this statement gives details of expenditure by nature of activity (objects of expenditure) also. This statement corresponds to detailed statements 15, 16, 17 and 18 in Volume II.
5. **Statement of Progressive Capital Expenditure.** This statement corresponds to the detailed statement 16 in Volume II.
6. **Statement of Borrowings and Other Liabilities:** Borrowings of the Government comprise market loans raised by it (Internal Debt) and Loans and Advances received from the Government of India. 'Other Liabilities' comprise 'Small Savings, Provident Funds etc.', 'Reserve Funds' and 'Deposits'. The statement also contains a note on service of debt, and corresponds to the detailed Statement 17 in Volume II.
7. **Statement of Loans and Advances given by the Government:** This statement depicts all loans and advances given by the State Government to various categories of loanees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and recipient individuals (including Government servants). This statement corresponds to the detailed statement 18 in Volume II.
8. **Statement of Investments of the Government:** This statement depicts investments of the State Government in the equity capital of Statutory Corporations, Government Companies, other Joint Stock Companies, Cooperative institutions and Local Bodies. This statement corresponds to the detailed statement 19 in Volume II.
9. **Statement of Guarantees given by the Government:** This statement summarises the guarantees given by the State Government on repayment of principal and interest on loans raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions. This statement corresponds to the detailed statement 20 in Volume II.
10. **Statement of Grants in Aid given by the Government:** This statement depicts all Grants in Aid given by the State Government to various categories of grantees like Statutory Corporations, Government Companies, Autonomous and Other Bodies/ Authorities and individuals. Appendix III provides details of the recipient institutions.
11. **Statement of Voted and Charged Expenditure:** This statement assists in the agreement of the net figures appearing in the Finance Accounts with the gross figures appearing in the Appropriation Accounts.

12. **Statement on Sources and Application of Funds for Expenditure other than on Revenue Account:** This statement is based on the principle that revenue expenditure is expected to be defrayed from revenue receipts, while capital expenditure of the year is met from revenue surplus, net credit balances in the public account, cash balance at the beginning of the year, and borrowings.
13. **Summary of balances under Consolidated Fund, Contingency Fund and Public Account:** This statement assists in proving the accuracy of the accounts. The statement corresponds to the detailed statement 14, 15, 16, 17, 18 and 21 in Volume II

Volume II of the Finance Accounts contains two parts- nine detailed statements in Part I and 12 Appendices in Part II.

Part I of Volume II

14. **Detailed Statement of Revenue and Capital Receipts by Minor Heads:** This statement corresponds to the summary statement 3 in Volume I of the Finance Accounts.
15. **Detailed Statement of Revenue Expenditure by Minor Heads:** This statement, which corresponds to the summary statement 4 in Volume I, depicts the revenue expenditure of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly.
16. **Detailed Statement of Capital Expenditure by Minor Heads and Subheads:** This statement, which corresponds to the summary statement 5 in Volume I, depicts the capital expenditure (during the year and cumulatively) of the State Government under Plan (State Plan, Central Assistance to State Plan, Centrally Sponsored Schemes and Central Plan Schemes) and Non Plan. Charged and Voted expenditure are exhibited distinctly. In addition to representing details of capital expenditure at Minor Head level, in respect of significant schemes, this statement depicts details at Subhead levels also.
17. **Detailed Statement on Borrowings and Other Liabilities:** This statement, which corresponds to the summary statement 6 in Volume I, contains details of all loans raised by the State Government (market loans, bonds, loans from the Central Government, loans from Financial Institutions, Special Securities issued to National Small Savings Fund, etc.), and Ways and Means advances extended by the Reserve Bank of India. This statement presents the information on loans under three categories: (a) details of individual loans; (b) maturity profile, i.e., amounts payable in respect of each category of loans in different years; and (c) interest rate profile of outstanding loans and annexure depicting Market Loans.
18. **Detailed Statement on Loans and Advances given by the Government:** This statement corresponds to the summary statement 7 in Volume I.
19. **Detailed Statement of Investments of the Government:** This statement depicts details of investments entity wise and Major and Minor Head wise details of discrepancies, if any, between Statements 16 and 19. This statement corresponds to Statement 8 in Volume I.
20. **Detailed Statement of Guarantees given by the Government:** This statement depicts entity wise details of government guarantees. This statement corresponds to Statement 9 in Volume I.
21. **Detailed Statement on Contingency Fund and Other Public Account transactions:** This statement depicts at Minor Head level the details of unrecouped amounts under Contingency Fund, consolidated position of Public Accounts transactions during the year, and outstanding balances at the end of the year.
22. **Detailed Statement on Investment of Earmarked Balances:** This statement depicts details of investments from the Reserve Funds and Deposits (Public Account).

Part II of Volume II

Part II contains twelve appendices on various items including salaries, subsidies, grants-in-aid, externally aided projects, scheme wise expenditure in respect of major Central schemes and State Plan schemes, etc. These details are presented in the accounts at Sub head level or below (i.e. below Minor Head levels) and so are not generally depicted in the Finance accounts. A detailed list of appendices appears at the Table of Contents in Volume I and II. The statements read with the appendices give a complete picture of the state of finances of the State Government.

C. Ready Reckoner

The section below links the summary statements appearing in Volume I with the detailed statements and appendices in Volume II. (Appendices which do not have a direct link with the Summary Statements are not shown below).

Parameter	Summary Statements (Volume I)	Detailed Statements (Volume II)	Appendices
Revenue Receipts (including Grants received), Capital Receipts	2, 3	14	
Revenue Expenditure	2, 4	15	I (Salary), II (Subsidy)
Grants-in-Aid given by the Government	2,10		III (Grants-in-Aid)
Capital expenditure	1, 2, 4,5,12	16	I (Salary)
Loans and Advances given by the Government	1, 2, 7	18	
Debt Position/Borrowings	1, 2, 6	17	
Investments of the Government in Companies, Corporations etc	8	19	
Cash	1, 2,12,13		
Balances in Public Account and investments thereof	1, 2,12,13	21, 22	
Guarantees	9	20	
Schemes			IV (Externally Aided Projects), V(Plan Scheme expenditure)

D. Periodical adjustments and Book adjustments

Certain transactions that appear in the accounts do not involve actual movement of cash at the time of booking. Some of these transactions take place at the level of the account rendering units (e.g. treasuries, divisions etc.) themselves. For instance, transactions involving adjustment of all deductions (GPF, recoveries of advances given etc.) from salaries are recorded by debiting functional major heads (pertaining to the concerned department) by book adjustment to revenue receipt/loans/public account. Similarly 'nil' bills where moneys transferred between the Consolidated Fund and Public Account represent non-cash transactions occurring at the level of the accounts rendering units.

In addition to the above, the Principal Accountant General (A&E) carries out periodical adjustments and book adjustments of the following nature in the accounts of the State Government, details of which appear in Annexure of Notes to Accounts (Volume I) and footnotes to the relevant statements.

Examples of periodical adjustments and book adjustments are given below:

(1) Creation of funds/ adjustment of contribution to Funds in Public Account by debit to Consolidated Fund e.g., State Disaster Response Fund, Central Road Fund, Forest Development Fund, etc.

(2) Crediting of deposit heads of accounts in Public Account by debit to Consolidated Fund.

(3) Annual adjustment of interest on General Provident Fund (GPF) and State Government Group Insurance Scheme where interest is adjusted by debiting Major Head 2049-Interest and crediting Major Head 8009-State Provident Fund and Major Head 8011-Insurance and Pension Fund.

(4) Adjustment of Debt waiver under the scheme of Government of India based on the recommendations of the Central Finance Commissions. These adjustments (where Central loans are written off by crediting Major Head 0075-Misc. General Services by contra entry in the Major Head 6004-Loans and Advances from the Central Government) impact both Revenue Receipts and Public Debt heads

E. Rounding

Difference of ₹ 0.01 lakh/crore, wherever occurring, is due to rounding.

1. STATEMENT OF FINANCIAL POSITION

Assets ¹	Reference (Sl.no.)	As at 31 March 2016	As at 31 March 2015
	Notes to Accounts	Statement	(₹ in crore)
Cash			
(i) Cash in Treasuries and Local Remittances		21	6.50
(ii) Departmental Balances		21	1.27
(iii) Permanent Imprest		21	0.38
(iv) Cash Balance Investments		21	1636.75
(v) Deposits with Reserve Bank of India	Para 2(v)	21	-45.88
(vi) Investments from Earmarked Funds		22	1630.37
Capital Expenditure			
(i) Investments in shares of Companies, Corporations etc.		5 & 19	6733.85 (a)
(ii) Other Capital Expenditure		16	38819.76
Contingency Fund (unrecouped)	Para 3(viii)	21	
Loans and Advances	Para 3(ii)	7 & 18	13009.89
Advances with departmental officers		21	0.39
Remittance Balances	Para 3(vii)	21	668.64
Cumulative excess of expenditure over receipts ²			101668.77
Total			164130.69
			144759.18

¹ The figures of assets and liabilities are cumulative figures. Please also see note 1 (ii) in the section 'Notes to Accounts'.

² The cumulative excess of expenditure over receipts is different from and not the fiscal/revenue deficit and includes the amount adjusted on account of disinvestment/retirement of capital which is shown separately in the Report on State Finances.

(a)(i) Includes ₹31.20 crore being the expenditure incurred for equity participation in Smart City Project, ₹0.01 crore expenditure incurred for the State Institute of Hotel Management, ₹3.55 crore being expenditure incurred for the setting up of Electronic Fabrication Laboratory, ₹1.50 crore incurred for NBCFDC Schemes and ₹ 5.00 crore for Capital Assistance given to companies producing Neera.

(ii) Decreased *pro forma* by ₹28.08 crore due to proceeds of retirement of share capital transferred to capital receipts.

(b) Increased *pro forma* by ₹9.71 crore being conversion of loan in respect of Steel Complex Limited into share capital

(c) (i) Decreased *pro forma* by ₹9.71 crore vide foot note (b) of this statement.

(ii) Decreased *pro forma* by ₹ 2.52 crore being conversion of Loan into grant in respect of Travancore sugars and Chemicals Limited.

(d) Increased *pro forma* by ₹2.52 crore vide foot note (c) of this Statement.

1. STATEMENT OF FINANCIAL POSITION-*Concl'd.*

Liabilities ¹	Reference (Sl.no.)	As at 31 March 2016	As at 31 March 2015
	Notes to Accounts	(<i>₹ in crore</i>)	
Borrowings (Public Debt)			
(i) Internal Debt		6, 17 102496.26	89067.90
(ii) Loans and Advances from Central Government			
Non-Plan Loans		6, 17 20.07	22.05
Loans for State Plan Schemes		6, 17 7213.48	7041.85
Loans for Central Plan Schemes		6, 17 (*)	(*)
Loans for Centrally Sponsored Plan Schemes		6, 17 ..	..
Other loans		6, 17 1.16	1.16
Contingency Fund (Corpus)		21 100.00	100.00
Liabilities on Public Account			
(i) Small Savings, Provident Funds, etc.	Para 3(xii)	6, 21 47639.35	39307.28
(ii) Deposits	Para 2(iii)	6, 21 2786.67	6066.92
(iii) Reserve Funds	Para 3(vi)	6, 21 2012.06	1947.17
(iv) Remittance Balances		21	
(v) Suspense and Miscellaneous Balances ³	Para 3(vii)	21 1861.64	1204.85
Total		<u>164130.69</u>	<u>144759.18</u>

³ In this statement the line item 'Suspense and Miscellaneous Balances' does not include 'Cash Balance Investment Account', 'Departmental Balances' and 'Permanent Cash Imprest' which are included separately above, though they form part of this sector elsewhere in these Accounts.

(*) Amount negligible

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts		Disbursements			
2015-16	2014-15	2015-16	2014-15		
(₹ in crore)					
PART- I Consolidated Fund					
Section A: Revenue					
Revenue Receipts (Ref. Statement 3 &14)	69032.66	57950.47	Revenue Expenditure (Ref. Statement 4-A,4-B &15)	78689.47	71746.43
Tax Revenue (raised by the State) (Ref. Statement 3 & 14)	38995.15	35232.50	Salaries (a) (Ref. Statement 4-B&Appendix I)	23449.67	21343.50
Non-Tax Revenue- (Ref. Statement 3 & 14)			Subsidies (a) (Ref. Statement 4-B&Appendix II)	1372.39	1252.52
Interest Receipts (Ref. statement 3 &14)			Grants-in-aid (a)(b) (Ref. Statement 4-B&Appendix III)	8115.38	6133.96
Others (Ref. statement 3)	105.03	102.15	General Services		
Total	8320.46	7181.54	Interest Payments and service of debts. (Ref. Statement 4-A,4-B&15)	11110.62	9769.59
(Ref. Statement 3&14)			Pension (Ref. Statement 4-A,4-B&15)	13062.86	11252.67
Share of Union			Others	6651.24	5659.90
Taxes/Duties Ref. Statement 3 & 14)	12690.67	7926.29	Total Social Services (Ref. statement 4-A&15)	30824.72	26682.16
Grants from Central Government (Ref. Statement 3 & 14)	8921.35	7507.99	Economic Services (Ref. Statement 4-B)	6265.64	5108.41
Revenue Deficit	9656.81	13795.96	Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Ref. statement 4-A & 15)	4758.59	4827.88

- (a) Salary, Subsidy and Grants-in-aid figures have been summed up across all sectors to present a consolidated figure. The expenditure in this statement under Section A, the sectors 'General', 'Social' and 'Economic' services does not include expenditure on salaries, subsidies and grants in aid (explained in footnote (b)).
- (b) Grants-in-aid are given to statutory corporations, companies, autonomous bodies, local bodies etc by the Government which is included as a line item above. These grants are distinct from compensation and assignment of taxes, duties to the Local Bodies which is depicted as a separate line item 'Compensation and Assignments to Local Bodies and Panchayati Raj Institutions'.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS

	Receipts		Disbursements		
	2015-16	2014-15	2015-16	2014-15	
(₹ in crore)					
PART- I Consolidated Fund					
Section B: Capital					
Capital Receipts (Ref. Statement 3 & 14)	28.08	28.17	Capital expenditure (Ref. Statement 4-A, 4-B & 16)	7500.04	4254.59
			General services (Ref. Statement 4A & 16)	256.60	134.66
			Social Services (Ref. Statement 4A & 16)	1035.03	875.26
			Economic Services (Ref. Statement 4A & 16)	6208.41 (c)	3244.67
Recoveries of Loans and Advances (Ref. Statement 3, 7 & 18)	152.63	123.74	Loans and Advances disbursed (Ref. Statement 4-A, 7 & 18)	842.25	743.09
			General services (Ref. Statement 4A & 16)		
			Social Services (Ref. Statement 4-A, 7 & 18)	87.46	87.85
			Economic Services (Ref. Statement 4-A, 7 & 18)	549.14	446.00
			Others (Ref. Statement 7.)	205.65	209.24
Public Debt Receipts (Ref. Statement 3, 6 & 17)	19658.74	18509.17	Repayment of Public Debt (Ref. Statement 4-A, 6 & 17)	6060.73	5842.77
Internal Debt (market loans etc.) (Ref. Statement 3, 6 & 17)	19127.40	17756.70	Internal Debt (market loans etc.) (Ref. Statement 4-A, 6 & 17)	5699.04	5493.14
Loans from Government of India (Ref. Statement 3, 6 & 17)	531.34	752.47	Loans from Government of India (Ref. Statement 4-A, 6 & 17)	361.69	349.63
Net of Inter-State Settlement	..	..	Net of Inter-State Settlement	..	..
Total receipts Consolidated Fund (Ref. Statement 3)	88872.11	76611.55	Total Expenditure Consolidated Fund (Ref. Statement 4)	93092.49	82586.88
Deficit in Consolidated Fund	4220.38	5975.33			

(c) Includes 'Salaries' ₹ 74.75 crore.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd

	Receipts		Disbursements	
	2015-16	2014-15	2015-16	2014-15
<i>(₹ in crore)</i>				
PART II - Contingency Fund				
Contingency Fund (Ref Statement 21)	..	67.39	Contingency Fund (Ref Statement 21)	..
PART III - Public Account (d)				
Small Savings, Provident Funds, etc. (Ref Statement 21)	50247.43	35107.65	Small Savings Provident Funds, etc. (Ref Statement 21)	41915.36
Reserves & Sinking Funds (Ref Statement 21)	610.05	623.36	Reserves & Sinking Funds (Ref Statement 21)	668.09
Deposits (Ref Statement 21)	4546.40	11248.10	Deposits (Ref Statement 21)	7826.65
Advances (Ref Statement 21)	0.18	0.24	Advances (Ref Statement 21)	0.21
Suspense and Miscellaneous (Ref Statement 21)	148482.91	122185.74	Miscellaneous (e) - (Ref Statement 21)	149197.88
Remittances (Ref Statement 21)	10175.29	8708.26	Remittances (Ref Statement 21)	10267.49
Total Receipts Public Account (Ref Statement 21)	214062.26	177873.35	Total Disbursements Public Account (Ref Statement 21)	209875.68
			Surplus in Public Account	4186.58
Opening Cash Balance	-5.58	1.53	Closing Cash Balance	-39.38
Increase in cash balance			Decrease in cash balance	33.80
				7.11

(d) For details please refer to Statement 21 in Volume 2.

(e) 'Suspense and Miscellaneous' includes 'Other Accounts' such as Cash Balance Investment account (Major Head 8673) etc. The figures may appear huge on account of these other accounts. Details may be seen in Statement 21.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd

Annexure

CASH BALANCES AND INVESTMENTS OF CASH BALANCES

	As on 31 March 2016	As on 1 April 2015
	(₹ in Crore)	
(a) General Cash Balance -		
1. Cash in Treasuries	5.43	4.47
2. Deposits with Reserve Bank	-45.88 (A)	-11.07
3. Deposits with other Banks	(B)	
4. Remittances in transit - Local	1.07 (C)	1.02
Total	-39.38	-5.58
5. Investments held in Cash Balance Investment Account	1636.75	147.05
Total - (a)	1597.37	141.47
(b) Other Cash Balances and Investments -		
1. Cash with departmental officers, viz. Public Works Department Officers, Forest Department Officers, District Collectors, etc.	1.27	1.74
2. Permanent advances for contingent expenditure with departmental officers	0.38	0.35
3. Investment of earmarked funds	1630.37	1507.44
Total - (b)	1632.02	1509.53
Total - (a)+(b)	3229.39	1651.00

(A) (i) The balance under the head 'Deposits with Reserve Bank' is arrived at after taking into account the Inter-Government monetary settlements pertaining to transactions of the financial year 2015-16 advised to the RBI till 16 April 2016.

(ii) There was a difference of ₹ 48.97 crore (debit) between the figures reflected in accounts (credit item ₹ 45.88 crore) and that communicated by Reserve Bank of India (credit item ₹ 3.09 crore) as on 31 March 2016. Difference of ₹ 48.97 crore (debit) is under reconciliation.

(B) Represents cash held with State Bank of Travancore (amount negligible)

(C) The transactions under the head 'Remittances in transit - Local' represent remittance between treasuries and currency chest remaining unadjusted as on 31 March 2016.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd.

Annexure

CASH BALANCES AND INVESTMENTS OF CASH BALANCES-Contd.

Explanatory Notes

(a) Cash and Cash Equivalents

Cash and cash equivalents consist of cash in treasuries and deposit with Reserve Bank of India and other Banks and Remittances in Transit, as stated above. The balance under the head 'Deposits with Reserve Bank' depicts the combined balance of the Consolidated Fund, the Contingency Fund and the Public Account at the end of the year. To arrive at the overall cash position, the cash balances with treasuries, departments and investments out of the cash balances/reserve funds, etc. are added to the balance in 'Deposits with Reserve Bank of India'.

(b) Daily Cash Balance

Under an agreement with the Reserve Bank of India, the State Government has to maintain a minimum cash balance of ₹ 1.66 crore with the Bank. The Bank intimates to Government the daily balances with the Bank at the close of each working day. If the balance falls below the agreed minimum on any day, the deficiency is made good by taking special and ordinary ways and means advances/overdrafts from time to time.

For arriving at the daily cash balance¹ for the purpose of grant of Ways and Means advances/Overdraft, the RBI evaluates the holdings of the 14 day Treasury Bills along with the transactions reported (at RBI counters, Inter-Government transactions and Treasury transactions reported by the agency banks) for the day. To the cash balance so arrived, the maturity of 14 day Treasury Bills, if any, is added and excess balance, if any, after maintaining the minimum cash balance is reinvested in Treasury Bills. If the net cash balance arrived at results in less than the minimum cash balance or a credit balance and if there are no 14 day Treasury Bills maturing on that day, RBI rediscounts the holdings of the 14 day Treasury Bills and makes good the shortfall. If there is no holding of the 14 day Treasury Bills on that day the State Government applies for Special Ways and Means Advances/Ways and Means Advances/Overdrafts.

If the cash balance falls below the stipulated minimum even after availing the maximum amount of Special and Ordinary Ways and Means Advances, such shortfall attracts payment of interest to the Bank. The operative limit of Special Ways and Means Advances now Special Drawing Facility(SDF) will be revised from time to time by RBI depending on the investments made by the State in Central Government securities, treasury bills etc. If the cash balance has fully run down and expenditure exceeds the available cash balance, the Bank gives Overdrafts which automatically cover the minus balance. As per the overdraft regulation scheme, no State shall be allowed to run on overdraft for more than fourteen consecutive working days,

¹ The cash balance ('Deposits with RBI') above is the closing cash balance of the year as on 31 March but worked out by 16 April and not simply the daily balance on 31 March.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd

Annexure

CASH BALANCES AND INVESTMENTS OF CASH BALANCES-Contd.

Explanatory Notes-Contd.

(b) Daily Cash Balance-Concl'd

or more than thirty six working days in a calendar quarter. The overdraft shall not exceed 100 per cent of Ordinary Ways and Means limit. If the overdraft exceeds this limit continuously for five working days for the first time in a financial year, the Bank will advise the State to bring down the overdraft level. If such irregularity persists on a second or subsequent occasion, payment will be stopped.

(c) The Operative limit of Ways and Means Advances to the State Government was ₹ 525 crore from 11 November 2013 which was revised to ₹1215 crore wef February 2016. The Operative Limit of Special Drawing facility (earlier Special Ways and Means Advances) is dynamic, and changes every day with respect to investment in Consolidated Sinking fund/General Reserve Fund portfolio and Government of India securities under Normal Portfolio.

The extent to which the Government maintained the minimum cash balance with the Reserve Bank during 2015-16 is given below:-

(i) Number of days on which the minimum balance was maintained without taking any advance.	:	343
(ii) Number of days on which the minimum balance was maintained by taking Ordinary Ways and Means Advance	:	23
(iii) Number of days on which the minimum balance was maintained by taking Special Ways and Means Advances	:	
(iv) Number of days on which there was shortfall in minimum balance even after taking the above advances, but no overdraft was taken	:	NIL
(v) Number of days on which overdrafts were taken	:	NIL

(d) The Bank rate of interest was 8.50% per annum from 1 April 2015 which was revised to 8.25% per annum from 5 June 2015 and 7.75% per annum from 2 October 2015.

The repo rate under Liquidity Adjustment Facility (LAF) was 7.50 % per annum from 1 April 2015, which was revised to 7.25%, 6.75% from 02 June 2015, 29 September 2015 respectively.

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-Contd

Annexure

CASH BALANCES AND INVESTMENTS OF CASH BALANCES-Contd.

Explanatory Notes-Contd.

During 2015-16 interest was payable on advances, shortfalls and overdrafts as follows:-

Period	Special Drawing Facility	Ordinary Ways and Means Advances		Short falls	Overdrafts	
		(first 90 days)	(beyond 90 days)		Up to 100% limit of ordinary Ways and Means Advances	Beyond 100% limit of ordinary Ways and Means Advances
1 April 2015 to 01 June 2015	6.50%	7.50%	8.50%	(*)	9.50%	12.50%
02 June 2015 to 28 September 2015	6.25%	7.25%	8.25%		9.25%	12.25%
29 September 2015 to 31 March 2016	5.75%	6.75%	7.75%		8.75%	11.75%

(e) The details of transactions during the year 2015-16 under Ways and Means Advances (Special and Ordinary), are given below:-

	Opening balance on 1 April 2015	Amount obtained during 2015-16	Amount repaid during 2015-16	Closing balance on 31 March 2016	Amount of interest paid to the Reserve Bank of India
Special Ways and Means advances		705.44	705.44		0.52
Ordinary Ways and Means advances		1280.38	1280.38		0.85
Shortfall from the agreed minimum cash balance					
Overdrafts					
Total		1985.82	1985.82		1.37

(*) The rate of interest charged on the shortfall amount from agreed minimum balance is the rate from which advance is made as such SDF(SWMA), WMA, OD to cover the shortfall

2. STATEMENT OF RECEIPTS AND DISBURSEMENTS-Concl

Annexure**CASH BALANCES AND INVESTMENTS OF CASH BALANCES-Concl.****Explanatory Notes-Concl.**

(f) The following is an analysis of investments held in the Cash Balance Investment Account:-

	Opening Balance on 1 April 2015	Purchases during 2015-16	Sales during 2015-16	Closing balance on 31 March 2016	Interest realised during the year
			(₹ in crore)		
<i>Short term investments</i>					
Government of India Treasury Bills	141.90	46637.08	45147.38	1631.60	40.78
<i>Long term investments</i>					
Securities of the Government of India	5.15			5.15	0.07
Total	147.05	46637.08	45147.38	1636.75	40.85

The details of investments out of earmarked balances are given in Statement No.22.

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)

Description	(₹ in crore)	
	Actuals	
	2015-16	2014-15
I. TAX AND NON-TAX RECEIPTS		
A. Tax Revenue -		
A.1 Own Tax Revenue		
Land Revenue	182.29	139.03
Stamps and Registration Fees	2877.73	2659.02
State Excise	1964.16	1777.42
Taxes on Sales, Trade etc.	30736.78	27908.33
Taxes on Vehicles	2814.31	2364.95
Taxes on Goods and Passengers	0.01	..
Other Taxes and Duties on Commodities and Services	229.66	212.98
Others	190.21	170.77
A.2 Share of net proceeds of Taxes		
Corporation Tax	4001.37	2767.88
Taxes on Income other than Corporation Tax	2783.33	1976.54
Other Taxes on Income and Expenditure	0.09	0.07
Taxes on Wealth	0.89	7.47
Customs	2031.61	1281.91
Union Excise Duties	1688.82	723.84
Service Tax	2175.85	1168.58
Other Taxes and Duties on Commodities and Services	8.71	
Total A	51685.82	43158.79
B Non-Tax Revenue		
Miscellaneous General Services	6404.99	5600.18
Other Administrative Services	309.72	226.26
Forestry and Wildlife	283.04	300.40
Education, Sports, Art and Culture	243.63	246.41
Co-operation	159.50	121.41
Medical and Public Health	151.12	139.33
Non-ferrous Mining and Metallurgical Industries	149.54	79.53
Roads and Bridges	103.41	43.42
Interest Receipts	105.03	102.15
Dividends and Profits	90.23	74.18
Other General Economic Services	73.88	41.49
Police	70.26	44.80
Contributions and Recoveries towards Pension and Other Retirement Benefits	64.27	60.63
Ports and Lighthouses	63.11	45.30

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-Contd.

Description	Actuals (₹ in crore)	
	2015-16	2014-15
B Non-Tax Revenue-Concl'd.		
Labour and Employment	24.60	20.67
Stationery and Printing	20.48	21.02
Public Works	13.82	5.80
Fisheries	11.10	13.57
Crop Husbandry	9.31	15.03
Inland Water Transport	7.66	7.66
Medium Irrigation	6.80	5.59
Other Scientific Research	6.74	0.90
Tourism	6.16	7.48
Minor Irrigation	6.03	4.71
Major Irrigation	5.86	3.87
Animal Husbandry	5.49	5.84
Urban Development	4.76	2.17
Village and Small Industries	4.25	7.62
Other Rural Development		
Programmes	3.31	2.35
Jails	2.60	7.31
Public Service Commission	2.44	2.46
Housing	1.84	1.73
Social Security and Welfare	1.54	13.58
Dairy Development	0.99	1.00
Other Transport Services	0.90	0.82
Other Social Services	0.73	0.73
Industries	0.73	0.66
Information and Publicity	0.30	0.35
Other Agricultural Programmes	0.12	0.25
Family Welfare	0.04	0.04
Civil Supplies	5.15	4.97
Others	0.01	0.02
Total B	8425.49	7283.69

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-Contd.

Description	(<i>₹ in crore</i>) Actuals	
	2015-16	2014-15
II. GRANTS FROM GOVERNMENT OF INDIA		
C Grants		
Grants-in-Aid from Central Government Non-Plan Grants		
Grants under the proviso to Article 275(1) of the Constitution	5032.71	1574.27
Grants towards contribution to State Disaster Response Fund	138.75	119.50
Grants under National Disaster Response Fund		
Other Grants	6.34	290.33
Grants for State /Union Territory Plan Schemes		
Block Grants (of which EAP)	1.92	497.01

Grants under the proviso to Article 275(1) of the Constitution	14.43	12.79
Grants from Central Road Fund	59.88	75.16
Other Grants	3330.14	4343.94
Grants for Central Plan Schemes	170.48	158.35
Grants for Centrally Sponsored Plan Schemes	166.70	436.64
Grants for Special Plan Schemes	..	..
Total C	8921.35	7507.99
Total Revenue Receipts (A+B+C)	69032.66	57950.47

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-Contd.

Description	(₹ in crore) Actuals	
	2015-16	2014-15
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS		
D Capital Receipts		
Disinvestment Proceeds	28.08 (a)	28.17
Others		
Total D	28.08	28.17
E Public Debt Receipts		
Internal Debt		
Market Loans	15000.00	13200.00
Ways and Means Advance from RBI	1985.82	2651.07
Bonds	(b)	-0.01
Loans from Financial Institutions	600.00	551.37
Special Securities issued to National Small Savings Fund	1455.20	1132.10
Other Loans	86.38	222.17
Loans and Advances from Central Government		
Non-Plan Loans		..
Loans for State Plan Schemes	531.34	752.47
Loans for Central Plan Schemes		..
Loans for Centrally Sponsored Plan Schemes		..
Other Loans	..	..
Total E	19658.74	18509.17

(a) Represents retirement of capital/disinvestments of Co operative societies/Banks

(b) Amount negligible

3. STATEMENT OF RECEIPTS (CONSOLIDATED FUND)-*Concl.*

Description	(₹ in crore) Actuals	
	2015-16	2014-15
III. CAPITAL, PUBLIC DEBT AND OTHER RECEIPTS- <i>Concl.</i>		
F Loans and Advances by State Government (Recoveries) ¹	152.63	123.74
G Inter-State Settlement	..	..
Total Receipts in Consolidated Fund (A+B+C+D+E+F+G)	88872.11	76611.55

¹ Details are in Statements 7 in Volume I and 18 in Volume II

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total
(₹ in crore)				
A General Services				
A.1 Organs of State				
Parliament/State/Union Territory Legislatures	78.24			78.24
President, Vice-President/Governor/ Administrator of Union Territories	6.43			6.43
Council of Ministers	9.51			9.51
Administration of Justice	616.41			616.41
Elections	156.34			156.34
A.2 Fiscal Services				
Collection of Taxes on Income and Expenditure	0.01			0.01
Land Revenue	463.37			463.37
Stamps and Registration	174.25			174.25
Collection of Other Taxes on Property and Capital Transactions	0.25			0.25
State Excise	213.87			213.87
Taxes on Sales, Trade etc.	225.09			225.09
Taxes on Vehicles	95.13			95.13
Other Taxes and Duties on Commodities and Services	22.49			22.49
Other Fiscal Services	166.77			166.77
Interest Payments	11110.62			11110.62
A.3 Administrative Services				
Public Service Commission	128.19			128.19
Secretariat - General Services	212.51			212.51
District Administration	349.03			349.03
Treasury and Accounts- Administration	209.90			209.90
Police	2566.01	3.66		2569.67
Jails	102.96			102.96
Stationery and Printing	126.20	3.94		130.14
Public Works	160.63	249.00		409.63
Vigilance	70.91			70.91
Other Administrative Services	191.87			191.87

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total
(₹ in crore)				
A General Services-Concl'd.				
A.4 Pensions and Miscellaneous General Services				
Pensions and Other Retirement Benefits	13062.86			13062.86
Miscellaneous General Services	5564.83			5564.83
Total General Services	<u>36084.68</u>	<u>256.60</u>		<u>36341.28</u>
B Social Services				
B.1 Education, Sports, Art and Culture				
General Education	12916.01	439.74 (a)	1.50	13357.25
Technical Education	900.79			900.79
Sports and Youth Services	141.24			141.24
Art and Culture	162.02			162.02
B.2 Health and Family Welfare				
Medical and Public Health	4115.92	219.67		4335.59
Family Welfare	435.65			435.65
B.3 Water Supply, Sanitation, Housing and Urban Development				
Water Supply and Sanitation	973.10	79.59	80.69	1133.38
Housing	74.93	19.55	5.27	99.75
Urban Development	286.81	39.23		326.04
B.4 Information and Broadcasting				
Information and Publicity	78.73	2.00		80.73
B.5 Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities				
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2119.81	57.01		2176.82
B.6 Labour and Labour Welfare				
Labour and Employment	806.91			806.91
B.7 Social Welfare and Nutrition				
Social Security and Welfare	4308.49	21.95		4330.44
Nutrition	2.77			2.77
Relief on account of Natural Calamities	217.32			217.32
B.8 Others				
Other Social Services	18.16	156.29		174.45
Secretariat- Social Services	44.63			44.63
Total Social Services	<u>27603.29</u>	<u>1035.03</u>	<u>87.46</u>	<u>28725.78</u>

(a) Capital outlay corresponding to 'General Education', 'Technical Education', 'Sports and Youth Services' and 'Art & Culture'.

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total
(₹ in crore)				
C Economic Services				
C.1 Agriculture and Allied Activities				
Crop Husbandry	1153.74	19.12		1172.86
Soil and Water Conservation	92.55	68.16		160.71
Animal Husbandry	492.30	11.90	16.64	520.84
Dairy Development	128.49		1.00	129.49
Fisheries	316.93	289.34	18.00	624.27
Forestry and Wildlife	418.59	59.50		478.09
Food, Storage and Warehousing	1153.19	48.22	6.54	1207.95
Agricultural Research and Education	430.39			430.39
Co-operation	278.77	31.85	38.30	348.92
Other Agricultural Programmes	333.99	4.48		338.47
C.2 Rural Development				
Special Programmes for Rural Development	735.25			735.25
Rural Employment Land Reforms Other Rural Development Programmes	1186.24			1186.24
	601.06	437.58		1038.64
C.3 Special Areas Programmes				
Hill Areas	109.03	4.82		113.85
C.4 Irrigation and Flood Control				
Major Irrigation	142.08	59.54		201.62
Medium Irrigation	125.53	25.97		151.50
Minor Irrigation	176.51	187.35		363.86
Command Area Development	7.80			7.80
Flood Control and Drainage	36.99	253.37		290.36
C.5 Energy				
Power	43.02	3.63		46.65
Petroleum New and Renewable Energy	31.95	5.17	7.53	44.65
C.6 Industry and Minerals				
Village and Small Industries	312.27	35.13	77.89	425.29
Industries	14.81			14.81
Non-ferrous Mining and- Metallurgical Industries	11.92		3.00	14.92
Cement and Non-Metallic- Chemical and Pharmaceutical Industries			16.08	16.08
			12.50	12.50
Engineering Industries		2.14	24.55	26.69
Other Outlays on Industries And Minerals				

4. STATEMENT OF EXPENDITURE (CONSOLIDATED FUND)

A EXPENDITURE BY FUNCTION

Description	Revenue	Capital	Loans and Advances	Total
	(₹ in crore)			
C.6 Industry and Minerals-Concl.				
Telecommunication and- Electronics Industries		225.74		225.74
Consumer Industries		40.89	52.35	93.24
Other Outlays on Industries and Minerals	6.46	31.04	53.30	90.80
C.7 Transport				
Ports and Light Houses	46.12	197.75		243.87
Civil Aviation		214.97	7.06	222.03
Roads and Bridges	2010.29	2675.25		4685.54
Road Transport	6.08	30.45	214.40	250.93
Inland Water Transport	42.63	3.10		45.73
Other Transport Services	51.62	205.45		257.07
C.8 Science, Technology and Environment				
Other Scientific Research	115.37	0.75		116.12
Ecology and Environment	21.27			21.27
C.9 General Economic Services				
Secretariat- Economic Services	170.27			170.27
Tourism	138.32	126.53		264.85
Census Surveys and Statistics	74.06			74.06
Civil Supplies	27.00			27.00
General Financial and Trading Institutions		30.00		30.00
Other General Economic Services	55.53	879.22		934.75
Total Economic Services	<u>11098.42</u>	<u>6208.41</u>	<u>549.14</u>	<u>17855.97</u>
D. Grants-in-Aid and Contributions				
Compensation and Assignments to Local Bodies and Panchayati Raj Institutions	3903.08			3903.08
E. Loans to Government Servants etc.				
Loans to Government Servants etc.			205.13	205.13
Miscellaneous Loans			0.52	0.52
F. Public Debt				
Internal Debt of the State Government			5699.04	5699.04
Loans and Advances from- the Central Government			361.69	361.69
Total Grants-in-Aid and Contributions, Loans to Government Servants etc., Public Debt	<u>3903.08</u>		<u>6266.38</u>	<u>10169.46</u>
Total Expenditure in Consolidated Fund	<u>78689.47</u>	<u>7500.04</u>	<u>6902.98</u>	<u>93092.49</u>

4. STATEMENT OF EXPENDITURE IN CONSOLIDATED FUND-Concl'd

B. EXPENDITURE BY NATURE

Object of Expenditure	2015-16			2014-15			2013-14		
	Rev	Cap	Total	Rev	Cap	Total	Rev	Cap	Total
	<i>(₹ in crore)</i>								
Salaries	23449.67	74.75	23524.42 (a)	21343.50	67.25	21410.75	19279.78	61.20	19340.98
Pensions	13115.19		13115.19 (b)	11309.71		11309.71	10029.16		10029.16
Interest	11123.87		11123.87 (c)	9804.32		9804.32	8307.67		8307.67
Grant-in-aid	12332.61		12332.61 (d)	12555.15		12555.15	10005.55		10005.55
Other Charges	1471.08	7.78	1478.86	1825.01	3.02	1828.03	1592.76	3.15	1595.91
Subsidies	1372.39		1372.39	1252.52		1252.52	1278.96		1278.96
Major Works	2.15	1913.84	1915.99	0.26	997.40	997.66	1.51	1013.49	1015.00
Scholarships and Stipends	749.04		749.04	582.29		582.29	707.01		707.01
Contributions	244.41		244.41	89.19		89.19	138.72		138.72
Office Expenses	198.60	0.89	199.49	180.91	0.61	181.52	172.33	0.54	172.87
Wages	307.35	1.07	308.42	277.14	0.98	278.12	274.16	0.93	275.09
Materials and Supplies	155.91		155.91	112.58		112.58	107.19		107.19
Machinery and Equipments	58.64	5.40	64.04	57.92	7.21	65.13	49.96	6.01	55.97
Travel Expenses	106.70	0.20	106.90	118.22	0.19	118.41	93.91	0.21	94.12
Maintenance	63.12		63.12	31.00		31.00	52.80	0.02	52.82
POL	66.01	0.27	66.28	77.33	0.27	77.60	61.69	0.27	61.96
Minor Works	70.00		70.00	53.73		53.73	47.82		47.82
Motor Vehicles	62.89	0.09	62.98	24.80	0.09	24.89	24.07	0.09	24.16
Rent Rates and Taxes	37.94	0.31	38.25	31.88	0.29	32.17	37.08	0.30	37.38
Payment of Professional and Special Services				33.93		33.93	29.47		29.47
Feeding and Cash Doles	22.15		22.15	17.50		17.50	15.37		15.37
Others	14149.15	5495.44	19644.59	12150.60	3177.28	15327.88	8347.26	3208.12	11555.38
Recoveries of Overpayment	-469.40		-469.4	-183.06		-183.06	-168.73		-168.73
Total	78689.47	7500.04	86189.51	71746.43	4254.59	76001.02	60485.50	4294.33	64779.83

- (a) Includes ₹ 7132.92 crore being the salary of the staff of State aided educational institutions booked under the object head 'Salaries'.
- (b) Includes ₹ 13065.78 crore booked under '2071 Pensions and Other Retirement Benefits'. Differs from Statement No.15 due to 'Recoveries of Overpayment' being shown separately in this Statement.
- (c) Includes ₹ 11110.85 crore booked under '2049 Interest Payments'. Differs from Statement No.15 due to 'Recoveries of Overpayment' being shown separately in this Statement.
- (d) Differs from Statement No.10 due to 'Recoveries of Overpayment' being shown separately in this Statement.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
(₹ in crore)						
A.	Capital Account of General Services					
4055	Capital Outlay on Police	29.82	79.29	3.66	82.95 (a)	4.62
4058	Capital Outlay on Stationery and Printing	3.16	24.58	3.94	28.52	16.03
4059	Capital Outlay on Public Works	101.68	1414.95	249.00	1663.95	17.60
Total -A. Capital Account of General Services		134.66	1518.82	256.60	1775.42	16.89
B.	Capital Account of Social Services					
	(a) Capital Account of Education, Sports, Art and Culture					
4202	Capital Outlay on Education, Sports, Art and Culture	307.32	1406.15	439.74	1845.89	31.27
Total - B(a) Capital Account of Education, Sports, Art and Culture		307.32	1406.15	439.74	1845.89	31.27
	(b) Capital Account of Health and Family Welfare					
4210	Capital Outlay on Medical and Public Health	193.19	1250.08	219.67	1469.75	17.57
4211	Capital Outlay on Family Welfare	0.01	95.12		95.12	(#)
Total - B(b) Capital Account of Health and Family Welfare		193.20	1345.20	219.67	1564.87	16.33

(a) Progressive expenditure upto 1996-97 stands included under Major heads 4059 and 4216 as details for *pro forma* adjustments are due from Government.

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
B. Capital Account of Social Services -Contd		<i>(₹ in crore)</i>				
<i>(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development</i>						
4215	Capital Outlay on Water Supply and Sanitation	74.55	903.95	79.59	983.54	8.80
4216	Capital Outlay on Housing	15.55	419.65	19.55	436.96 (b)	4.12
4217	Capital Outlay on Urban Development	38.20	148.50	39.23	187.73	26.42
Total - B(c) Capital Account of Water Supply, Sanitation, Housing and Urban Development		128.30	1472.10	138.37	1608.23 (b)	9.25
<i>(d) Capital Account of Information and Broadcasting</i>						
4220	Capital Outlay on Information and Publicity	5.29	8.40	2.00	10.40	23.81
Total B(d)- Capital Account of Information and Broadcasting		5.29	8.40	2.00	10.40	23.81
<i>(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes</i>						
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	40.22	596.71	57.01	653.72	9.55
Total B(e) Capital Account of Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes		40.22	596.71	57.01	653.72	9.55

(b) Decreased *pro forma* by ₹ 2.24 crore due to proceeds of retirement of share capital transferred to capital receipts.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
B. Capital Account of Social Services -Concl'd		<i>(₹ in crore)</i>				
<i>(g) Capital Account of Social Welfare and Nutrition</i>						
4235	Capital Outlay on Social Security and Welfare	50.31	147.01	21.95	168.96	14.93
Total B(g) Capital Account of Social Welfare and Nutrition		50.31	147.01	21.95	168.96	14.93
<i>(h) Capital Account of Other Social Services</i>						
4250	Capital Outlay on Other Social Services	150.62	596.54	156.29	752.83	26.20
Total B(h) Capital Account of Other Social Services		150.62	596.54	156.29	752.83	26.20
Total B Capital Account of Social Services		875.26	5572.11	1035.03	6604.90 (e)	18.53
C. Capital Account of Economic Services						
<i>(a) Capital Account of Agriculture and Allied Activities</i>						
4401	Capital Outlay on Crop Husbandry	11.48	86.97	19.12	106.09	21.98
4402	Capital Outlay on Soil and Water Conservation	43.59	217.48	68.16	285.64	31.34
4403	Capital Outlay on Animal Husbandry	3.10	77.70	11.90	89.60	15.32
4404	Capital Outlay on Dairy Development		15.00		15.00	(#)
(c)	Decreased <i>pro forma</i> by ₹ 2.24 crore <i>vide</i> foot note (b) of this statement.					
(#)	Percentage not applicable					

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
<i>(₹ in crore)</i>						
C. Capital Account of Economic Services - Contd						
(a) Capital Account of Agriculture and Allied Activities- Concl'd						
4405	Capital Outlay on Fisheries	124.27	966.92	289.34	1256.26	29.92
4406	Capital Outlay on Forestry and Wildlife	42.52	299.60	59.50	359.10	19.86
4407	Capital Outlay on Plantations		5.57		5.57	(#)
4408	Capital Outlay on Food, Storage and Warehousing	35.87	281.37	48.22	329.32 (d)	17.04
4415	Capital Outlay on Agricultural Research and Education		8.64		8.64	(#)
4425	Capital Outlay on Co-operation	133.45	842.68	31.85	849.96 (e)	0.86
4435	Capital Outlay on Other Agricultural Programmes	4.15	26.96	4.48	31.44	16.62
	Total C(a) Capital Account of Agriculture and Allied Activities	398.43	2828.89	532.57	3336.62 (f)	17.95

(d) Decreased *pro forma* by ₹0.27 crore due to proceeds of retirement of share capital transferred to capital receipts.

(e) Decreased *pro forma* by ₹24.57 crore due to proceeds of retirement of share capital transferred to capital receipts.

(f) Decreased *pro forma* by ₹24.84 crore vide foot notes (d) and (e).

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
<i>(₹ in crore)</i>						
C. Capital Account of Economic Services - Contd						
<i>(b) Capital Account of Rural Development</i>						
4515	Capital Outlay on other Rural Development Programmes	218.21	313.39	437.58	750.97	139.63
	Total C(b) Capital Account of Rural Development	218.21	313.39	437.58	750.97	139.63
<i>(c) Capital Account of Special Areas Programmes</i>						
4551	Capital Outlay on Hill Areas			4.82	4.82	
4575	Capital Outlay on Other Special Areas Programmes		3.01		3.01	(#)
	Total C(c) Capital Account of Special Areas Programmes		3.01	4.82	7.83	
<i>(d) Capital Account of Irrigation and Flood Control</i>						
4700	Capital Outlay on Major Irrigation	36.05	2679.67	59.54	2739.21	2.22
4701	Capital Outlay on Medium Irrigation	23.67	1060.57	25.97	1086.54	2.45
4702	Capital Outlay on Minor Irrigation	92.00	737.21	187.35	924.56	25.41
4711	Capital Outlay on Flood Control Projects	118.52	1180.69	253.37	1434.06	21.46
	Total C(d) Capital Account of Irrigation and Flood Control	270.24	5658.14	526.23	6184.37	9.30

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
<i>(₹ in crore)</i>						
C. Capital Account of Economic Services - Contd						
(e) Capital Account of Energy						
4801	Capital Outlay on Power Projects		0.05	3.63	3.68	
4802	Capital Outlay on Petroleum		7.00		7.00	(#)
4810	Capital Outlay on New and Renewable Energy	0.86	5.13	5.17	10.30	100.78
	Total - C(e) Capital Account of Energy	0.86	12.18	8.80	20.98	72.25
(f) Capital Account of Industry and Minerals						
4851	Capital Outlay on Village and Small Industries	20.84	480.09	35.13	514.22 (g)	7.11
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries		46.32		46.32	(#)
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries		26.28		26.28	(#)
4855	Capital Outlay on Fertilizer Industries		2.18		2.18	(#)

(g) Decreased *pro forma* by ₹1.00 crore due to proceeds of retirement of share capital transferred to capital receipts.

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
<i>(₹ in crore)</i>						
C. Capital Account of Economic Services - Contd						
(f) Capital Account of Industry and Minerals - Concl'd						
4857	Capital Outlay on Chemicals and Pharmaceutical Industries		26.37		26.37	(#)
4858	Capital Outlay on Engineering Industries		225.02	2.14	227.16	0.95
4859	Capital Outlay on Telecommunication and Electronic Industries	178.84	1373.77	225.74	1599.51	16.43
4860	Capital Outlay on Consumer Industries	37.10	550.55	40.89	591.44	7.43
4875	Capital Outlay on Other Industries		0.02		0.02	(#)
4885	Other Capital Outlay on Industries and Minerals	23.44	1054.21 (h)	31.04	1085.25	2.94
Total - C(f) Capital Account of Industry and Minerals		260.22	3784.81 (h)	334.94	4118.75 (i)	8.82

(h) Increased *pro forma* by ₹ 9.71 crore consequent on conversion of loan in respect of Steel Complex Limited into equity

(i) Decreased *pro forma* by ₹1.00 crore *vide* foot note (g) of this statement.

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
<i>(₹ in crore)</i>						
C. Capital Account of Economic Services - Contd						
(g) Capital Account of Transport						
5051	Capital Outlay on Ports and Light Houses	48.45	1046.26	197.75	1244.01	18.90
5052	Capital Outlay on Shipping		14.20		14.20	(#)
5053	Capital Outlay on Civil Aviation		482.64	214.97	697.61	44.54
5054	Capital Outlay on Roads and Bridges	1477.26	13300.24	2675.25	15975.49	20.11
5055	Capital Outlay on Road Transport	76.89	785.19	30.45	815.64	3.88
5056	Capital Outlay on Inland Water Transport	4.61	111.88	3.10	114.98	2.77
5075	Capital Outlay on Other Transport Services	297.50	1304.60	205.45	1510.05	15.75
Total - C(g) Capital Account of Transport		1904.71	17045.01	3326.97	20371.98	19.52

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE-Contd

Major Head	Description	Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
<i>(₹ in crore)</i>						
C. Capital Account of Economic Services - Concl'd						
(i) Capital Account of Science Technology and Environment						
5425	Capital Outlay on Other Scientific and Environmental Research	0.30	4.46	0.75	5.21	16.82
Total - C(i) Capital Account of Science Technology and Environment		0.30	4.46	0.75	5.21	16.82
(j) Capital Account of General Economic Services						
5452	Capital Outlay on Tourism	134.17	741.20	126.53	867.73	17.07
5465	Investments in General Financial and Trading Institutions	4.20	47.53	30.00	77.53	63.12
5475	Capital Outlay on Other General Economic Services	53.33	552.10	879.22	1431.32	159.25
Total - C(j) Capital Account of General Economic Services		191.70	1340.83	1035.75	2376.58	77.25
Total C. Capital Account of Economic Services		3244.67	30990.72 (j)	6208.41	37173.29 (k)	19.95
Grand Total		4254.59	38081.65 (j)	7500.04	45553.61 (l)	19.62

(j) Increased *pro forma* by ₹ 9.71 crore *vide* foot note (h) of this Statement.

(k) Decreased *pro forma* by ₹ 25.84 crore *vide* foot note (d),(e) and (g) of this Statement.

(l) Decreased *pro forma* by ₹ 28.08 crore *vide* foot note (b), (d), (e) and (g) of this Statement.

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Explanatory Notes

During 2015-16, the Government invested ₹ 26.14 crore in Statutory Corporations, ₹430.49 crore in Government Companies, ₹77.22 crore in Co-operative Banks and Societies and ₹ 126.74 crore in Other Joint Stock Companies. Progressive expenditure on investments was increased by ₹ 9.71 crore under Government Companies and decreased by ₹28.08 crore under Co-operative Banks and Societies. The details of amounts of investment and the dividend received there from for the two years 2014-15 and 2015-16 are given in Statement No.8. The details of investments under the various Major Heads are given in the Annexure on pages 32 to 35 . Further details about investments are given in Statement No.19. The following institutions are under liquidation:-

<i>Name of Institution</i>	<i>Amount invested by Government</i>	<i>Date from which under liquidation</i>
	<i>(₹ in crore)</i>	
(i) The Cochin Malleables (Private) Limited	0.02	16-9-1974
(ii) Central Banking Corporation of Travancore Limited	0.01 (m)	28-5-1962
(iii) Kerala Special Refractories Limited	2.91	16-3-1996
(iv) The Kerala Premo Pipe Factory Limited	1.31	Information awaited from Government.
(v) Chalakudy Refractories Limited	3.47	Information awaited from Government.

The financial results of the Government Companies are indicated in the Report of the Comptroller and Auditor General of India on Public Sector Undertakings for the year 2015-16.

(m) ₹ 0.01 crore have been realised so far. (Balance amount to be realised is negligible)

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Explanatory Notes

Departmental Commercial undertakings

A summary of the financial results of the departmental commercial undertakings as disclosed by the latest *pro forma* accounts and the position of arrears in preparation of *pro forma* accounts are given below:-

Sl. No.	Department	Name of undertaking/ trading scheme	Profit (+) Loss (-) and year of account	Year for which accounts are due
<i>(₹ in crore)</i>				
1.	Finance	Kerala State Insurance Department	0.02 (2013-14)	From 2014-15
2.	General Education	Text Book Office Trivandrum	-5.61 (2011-12)	From 1987-88 to 2002-03 and 2004-05 to 2012-13
3.	Transport	State Water Transport Department Alappuzha	-35.79 (2012-13)	From 2013-14
4.	Home	Rubber Plantation at open prison, Nettukaltheri	0.13 (2012-13)	2008-09 to 2011-12 and 2013-14, 2014-15

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Annexure

(Referred to in paragraph on investments on page 30)

Major Head	Description	Amount of Investment				
		Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	Increase(+)/ Decrease(-) in percentage
				(₹ in crore)		
4059	Capital Outlay on Public Works		0.88		0.88	(#)
4202	Capital Outlay on Education, Sports, Art and Culture	4.00	36.43	4.00	40.43	10.98
4210	Capital Outlay on Medical and Public Health	6.00	39.93	3.00	42.93	7.51
4216	Capital Outlay on Housing	13.58	56.15	4.59	58.50 (n)	4.19
4217	Capital Outlay on Urban Development	5.00	5.56	0.30	5.86	5.40
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	30.42	246.09	40.31	286.40	16.38
4235	Capital Outlay on Social Security and Welfare	4.00	49.31	10.79	60.10	21.88
4250	Capital Outlay on Other Social Services		2.47		2.47	(#)
4401	Capital Outlay on Crop Husbandry	0.25	31.74	5.25	36.99	16.54

(n) Decreased *pro forma* by ₹ 2.24 crore due to proceeds of retirement of share capital transferred to capital receipts.

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Annexure

(Referred to in paragraph on investments on page 30)

Major Head	Description	Amount of Investment				Increase(+)/ Decrease(-) in percentage
		Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	
				(₹ in crore)		
4403	Capital Outlay on Animal Husbandry		23.38		23.38	(#)
4404	Capital Outlay on Dairy Development		5.66		5.66	(#)
4405	Capital Outlay on Fisheries		41.05	6.50	47.55	15.83
4406	Capital Outlay on Forestry and Wildlife		9.61		9.61	(#)
4407	Capital Outlay on Plantations		5.57		5.57	(#)
4408	Capital Outlay on Food, Storage and Warehousing	3.16	217.95	3.15	220.83	(o) 1.32
4425	Capital Outlay on Co-operation	133.45	842.68	31.85	849.96	(p) 0.86
4700	Capital Outlay on Major Irrigation		9.79		9.79	(#)
4801	Capital Outlay on Power Projects		0.05	3.63	3.68	7260.00
4802	Capital Outlay on Petroleum		7.00		7.00	(#)
4851	Capital Outlay on Village and Small Industries	15.50	259.78	22.30	281.08	(q) 8.20

(o) Decreased *pro forma* by ₹ 0.27 crore due to proceeds of retirement of share capital transferred to capital receipts.

(p) Decreased *pro forma* by ₹ 24.57 crore due to proceeds of retirement of share capital transferred to capital receipts.

(q) Decreased *pro forma* by ₹ 1.00 crore due to proceeds of retirement of share capital transferred to capital receipts.

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Contd.

Annexure

(Referred to in paragraph on investments on page 30)

Major Head	Description	Amount of Investment				Increase(+)/ Decrease(-) in percentage
		Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	
				(₹ in crore)		
4853	Capital Outlay on Non-Ferrous Mining and Metallurgical Industries		46.32		46.32	(#)
4854	Capital Outlay on Cement and Non-Metallic Mineral Industries		26.28		26.28	(#)
4855	Capital Outlay on Fertilizer Industries		2.18		2.18	(#)
4857	Capital Outlay on Chemicals and Pharmaceutical Industries		26.37		26.37	(#)
4858	Capital Outlay on Engineering Industries		224.96	2.14	227.10	0.95
4859	Capital Outlay on Telecommunication and Electronic Industries	5.75	411.96	35.90	447.86	8.71
4860	Capital Outlay on Consumer Industries	37.10	483.05	40.89	523.94	8.46
4875	Capital Outlay on Other Industries		0.01		0.01	

(#) Percentage not applicable

5. STATEMENT OF PROGRESSIVE CAPITAL EXPENDITURE- Concl'd.

**Annexure
(Referred to in paragraph on investments on page 30)**

Major Head	Description	Amount of Investment				Increase(+)/ Decrease(-) in percentage
		Expenditure during 2014-15	Progressive expenditure upto 2014-15	Expenditure during 2015-16	Progressive expenditure upto 2015-16	
				<i>(₹ in crore)</i>		
4885	Other Capital Outlay on Industries and Minerals	2.50	921.36 (r)	24.09	945.45	2.61
5051	Capital Outlay on Ports and Light Houses		9.75		9.75	#)
5052	Capital Outlay on Shipping		14.20		14.20	#)
5053	Capital Outlay on Civil Aviation		482.64	214.97	697.61	44.54
5054	Capital Outlay on Roads and Bridges		62.53		62.53	#)
5055	Capital Outlay on Road Transport	62.85	672.07	22.51	694.58	3.35
5056	Capital Outlay on Inland Water Transport		31.01		31.01	#)
5075	Capital Outlay on Other Transport Services	150.00	565.39	150.00	715.39	26.53
5452	Capital Outlay on Tourism	2.70	176.15	10.92	187.07	6.20
5465	Investments in General Financial and Trading Institutions	4.20	47.53	30.00	77.53	63.12
	Total	480.46	6094.84 (s)	667.09 (t)	6733.85 (u)	10.48

(r) Increased *pro forma* by ₹ 9.71 crore consequent on conversion of loan in respect of Steel Complex Limited into equity

(s) Increased *pro forma* by ₹ 9.71 crore vide foot note (r) of this Statement

(t) Includes ₹ 1.50 crore incurred for NBCFDC schemes and ₹ 5.00 crore for Capital Assistance given to companies producing Neera.

(u) Decreased *pro forma* by ₹ 28.08 crore vide foot note (n), (o), (p) and (q) of this Statement.

(#) Percentage not applicable

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2015	Receipts during the year	Repayments during the year	Balance as on 31 March 2016	Net increase(+)/ decrease(-)	As percent of total liabilities	
A Public Debt					Amount	per cent	
(₹ in crore)							
6003 Internal Debt of the State Government							
Market Loans	71960.15	15000.00	2114.38	84845.77	12885.62	17.91	52.85
Ways and Means Advances from the RBI		1985.82	1985.82				
Bonds	116.74		115.82	0.92	-115.82	-99.21	
Loans from Financial Institutions	4734.72	600.00	664.36	4670.36	-64.36	-1.36	2.91
Special Securities issued to National Small Savings Fund	11805.86	1455.20	724.24	12536.82	730.96	6.19	7.81
Other Loans	450.43	86.38	94.42	442.39	-8.04	-1.78	0.28

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2015	Receipts during the year	Repayments during the year	Balance as on 31 March 2016	Net increase(+)/ decrease(-)		As percent of total liabilities
					Amount	per cent	
A Public Debt							
(₹ in crore)							
6004 Loans and Advances from the Central Government							
Non-Plan Loans	22.05		1.98	20.07	-1.98	-8.98	0.01
Loans for State/Union Territory Plan Scheme	7041.85	531.34	359.71	7213.48	171.63	2.44	4.49
Loans for Central Plan Schemes	@			@			
Loans for Centrally Sponsored Plan Schemes							
Pre 1984-85 Loans	1.16			1.16			
Total Public Debt	96132.96	19658.74	6060.73	109730.97	13598.01	14.15	68.35
(@) Amount negligible							

6. STATEMENT OF BORROWINGS AND OTHER LIABILITIES

(i) Statement of Public Debt and Other Liabilities

Nature of Borrowings	Balance as on 1 April 2015	Receipts during the year	Repayments during the year	Balance as on 31 March 2016	Net increase(+)/ decrease(-)		As percent of total liabilities
B Other Liabilities					Amount	per cent	
(₹ in crore)							
Public Accounts							
Small Savings, Provident Funds, etc.	39307.28	50247.43	41915.36	47639.35	8332.07	21.20	29.67
Reserve funds bearing interest	21.91	184.75	134.14	72.52	50.61	230.99	0.05
Reserve funds not bearing interest	417.82	425.30	533.95	309.17	-108.65	-26.00	0.19
Deposits bearing interest	0.32	136.34	136.17	0.49	0.17	53.13	(@)
Deposits not bearing interest	6066.60	4410.06	7690.48	2786.18	-3280.42	-54.07	1.74
Total Other Liabilities	45813.93	55403.88	50410.10	50807.71	4993.78	10.90	31.65
Total Public Debt and Other Liabilities	141946.89	75062.62	56470.83	160538.68	18591.79	13.10	

For details of amortisation arrangements, service of debt etc. explanatory notes to this statement at pages 39 and 40 may be seen.

(@) Percentage negligible.

EXPLANATORY NOTES TO STATEMENT 6

1. Amortisation arrangement

In accordance with the guidelines issued by the Reserve Bank of India, Government have constituted a Consolidated Sinking Fund during the year 2005-06 for redeeming its open market loans. A revised scheme of Consolidated Sinking Fund was constituted during 2007-08 as an Amortisation Fund for redemption of outstanding liabilities in replacement of the existing scheme of Consolidated Sinking Fund which was operative till the end of the financial year 2006-07. The Government is required to contribute to the Consolidated Sinking Fund at least 0.5 per cent of the outstanding liabilities as at the end of the previous financial year. The Fund is credited with the contribution from revenue and interest accrued on investment made out of the Fund. The interest accrued in the Fund is to be utilised for redemption of all outstanding liabilities of Government from the year 2012-13 as per the Consolidated Sinking Fund Scheme. An amount of ₹ 117.50 crore being disinvestment proceeds credited to State Government Accounts during the year 2014-15 was utilised for repayment of Kerala State Development Loan 2015 during the year.

The balances at the commencement and end of the year are given below:-

	<i>Additions during the year</i>					
	<i>Balance on 1 April, 2015</i>	<i>Contribution from Revenue</i>	<i>Interest accrued on investment</i>	<i>Total</i>	<i>Withdrawals during the year</i>	<i>Balance on 31 March, 2016</i>
			<i>(₹ in crore)</i>			
Consolidated Sinking Fund	1610.37		122.94	1733.31	117.50	1615.81

The balance of ₹ 1615.81 crore in the Consolidated Sinking Fund stood invested in Government of India Securities.

2. Loans from Small Savings Fund

Loans out of the collection in the 'Small Savings Schemes' and 'Public Provident Fund' in the Post offices are being shared between the State Government and the Central Government. A separate fund viz. 'National Small Savings Fund' was created in 1999-2000 for the purpose of release of loans out of Small Savings Collections. The loans received during 2015-16 amounted to ₹ 1455.20 crore and ₹ 724.24 crore was repaid during the year. The balance outstanding at the end of the year was ₹ 12536.82 crore which was 11.43 percent of the total Public Debt of the State Government as on 31 March 2016

3. Loans and Advances from Government of India, Market Loans etc.

Loans and Advances from Government of India for a total of ₹ 531.34 crore was received and ₹ 361.69 crore was repaid during the year. Market Loans for a total of ₹ 15000.00 crore were raised and scrips thereof were issued by the Reserve Bank of India during 2015-16. The particulars of transactions relating to Loans and Advances received from Government of India and loans raised from open market are given in Statement No.17.

EXPLANATORY NOTES TO STATEMENT 6-Concl.

4. Service of debt

Interest on debt and other obligations - The outstanding gross debt and other obligations and the total net amount of interest charges met from revenue during 2014-15 and 2015-16 were as shown below:-

	2015-16	2014-15	Net increase (+)/ decrease (-) during the year	Percentage Increase (+)/ Decrease (-) during the year
	<i>(₹ in crore)</i>			
(i) Gross debt and other obligations outstanding at the end of the year				
(a) Public Debt and Small Savings, Provident Funds etc.	157370.32	135440.24	21930.08	16.19
(b) Other obligations	3168.36	6506.65	-3338.29	-51.31
Total (i)	160538.68	141946.89	18591.79	13.10
(ii) Interest paid by Government				
(a) On Public Debt and Small Savings, Provident Funds etc.	11092.78	9755.27	1337.51	13.71
(b) On other obligations				..
Total (ii)	11092.78	9755.27	1337.51	13.71
(iii) Deduct				
(a) Interest received on loans and advances given by Government	51.17 (*)	43.82	7.35	16.77
(b) Interest realised on investment of cash balances	40.85	44.16	-3.31	-7.50
Total (iii)	92.02	87.98	4.04	4.59
(iv) Net interest charges	11000.76	9667.29	1333.47	13.79
(v) Percentage of gross interest (item (ii)) to total revenue receipts	16.07	16.83	-0.76	
(vi) Percentage of net Interest (item (iv)) to total revenue receipts	15.94	16.68	-0.74	

There was in addition certain other receipts and adjustments totalling ₹13.01 crore such as interest received from Departmental Commercial Undertakings. If this is also deducted, the net burden of interest on the revenue would be ₹ 10987.74 crore which works out to 15.92 per cent of the revenue for the year 2015-16. The Government also received ₹ 90.23 crore during the year as dividend on investments in various undertakings.

5. Appropriation for reduction or avoidance of Debt

During the year no amount was contributed by Government to the Consolidated Sinking Fund constituted for redemption of outstanding liabilities by debiting '2048 Appropriation for reduction or avoidance of debt'.

(*Includes premium received on Market Loans (₹18.85 crore) and interest on overdrawals from Provident Fund (₹0.01 crore)

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT

Section:1 Summary of Loans and Advances: Loanee Group-wise

Loanee Groups ¹	Balance on April 1, 2015	Disbursement during the year	Repayments during the year	Write off of irrecoverable Loans and Advances	Balance on March 31, 2016	% Increase/ decrease during the year	Interest payment in arrears
(₹ in crore)							
Universities/Academic Institutions							
Panchayati Raj Institutions	7.72		1.39		6.33	-18.01	0.95
Municipalities/Municipal Councils/Municipal Corporations	87.00		0.21		86.79	-0.24	102.94
Urban Development Authorities	63.52				63.52		26.26
Housing Boards/State Housing Corporations	1176.36	4.64			1181.00	0.39	433.18
Statutory Corporations	4535.06	219.40			4754.46	4.84	974.80
Government Companies	1743.97 (a)	202.74	15.58		1931.13	10.73	173.42
Co-operative Societies/ Co-operatives							
Corporations/Banks	848.53	58.84	27.74		879.63	3.67	297.60
Others	3232.18	150.98 (b)	5.46		3377.70	4.50	1430.93
Government Servant.	624.02	205.13	101.04	0.06	728.05	16.67	
Miscellaneous purposes	1.91	0.52	1.15		1.28	-32.98	
Total	12320.27 (a)	842.25	152.57	0.06	13009.89	5.60	3440.08

(a) (i) Decreased *pro forma* by ₹ 2.52 crore consequent on conversion of loan into grant in respect of Travancore sugars and Chemicals Limited.

(i) Decreased *pro forma* by ₹ 9.71 crore consequent on conversion of loan into equity in respect of Steel Complex Limited.

(b) Includes ₹80.69 crore being loans to Kerala Water Authority

¹ For details please refer to Statement No.18 at pages 381 to 466

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-Contd
Section:1 Summary of Loans and Advances: Loanee Group-wise -Concl'd

Following are the cases of a loan having been sanctioned as 'loan in perpetuity'

Sl No.	Loanee entity	Year of sanction	Sanction Order No.	Amount
Information not available				

Section : 2 Summary of Loans and Advances : Sector-wise

Sectors	Balance on April 1, 2015	Disbursement during the year	Repayments during the year	Write off of irrecoverable Loans and Advances	Balance on March 31, 2016	% Increase/ decrease during the year	Interest payment in arrears
				(₹ in crore)			
Loans for General Services	1.94				1.94		
Loans for Social Services	4580.18	87.46	1.13		4666.51	1.88	1993.31
Loans for Economic Services-	7112.22 (e)	549.14	49.25		7612.11	7.03	1446.77
Loans for Government Servant	624.02	205.13	101.04	0.06	728.05	16.67	
Loans for Miscellaneous purposes	1.91	0.52	1.15		1.28	-32.98	
Total-Loans and Advances	12320.27 (e)	842.25	152.57	0.06	13009.89	5.60	3440.08

(e) Decreased *pro forma* by ₹12.23 crore vide foot note (a) of this Statement

7. STATEMENT OF LOANS AND ADVANCES GIVEN BY THE GOVERNMENT-*Concl'd*

Section 3 Summary of repayment in arrears - Loanee Group wise

Loanee-Group	Amount of arrears as on March 31, 2016			Earliest period to which arrears relates	Total loans outstanding against the entity on March 31, 2016
	Principal	Interest	Total		
1	2	3	4	5	6
			<i>(₹ in crore)</i>		
Panchayati Raj Institutions	2.13	0.95	3.08	1970-71	6.33
Municipalities/Municipal Councils/Municipal Corporations	58.16	102.94	161.1	1960-61	86.79
Urban Development Authorities	29.36	26.26	55.62	1968-69	63.52
Housing Boards	746.95	433.18	1180.13	1980-81	1181.00
Statutory Corporations	2065.17	974.80	3039.97	1970-71	4754.46
Government Companies	200.02	173.42	373.44	1970-71	1931.13
Co-operative Societies/Co-operatives					
Corporations/Banks	188.71	297.60	486.31	1984-85	879.63
Others	2459.44	1430.93 (d)	3890.37	1985-86	3377.71

(d) Interest in arrear relating to Kerala Water Authority

Note: For details refer Section 2 of Detailed Statement of Loans and Advances given by the State Government.

8. STATEMENT OF INVESTMENTS OF THE GOVERNMENT

Comparative Summary of Government Investment in the share capital for 2014-15 and 2015-16

Name of the Concern	2015-16			2014-15		
	Number of concerns	Investment at the end of the year	Dividend/Interest received during 2015-16	Number of concerns	Investment at the end of the year	Dividend/Interest received during 2014-15
						(₹ in crore)
Statutory Corporations	4	977.87	6.47	4	951.73	10.29
Government Companies	108	4143.68	49.76	108	3713.19 (a)	35.22
Other Joint Stock Companies	39	246.88	24.12	39	120.14	19.89
Co-operative Banks and Societies (*)		1324.16 (b)	8.81		1275.02	8.47
Total	151	6692.59 (c)	89.16 (d)	151	6060.08 (a)	73.87

(a) Increased *pro forma* by ₹9.71 crore being conversion of loan into equity in respect of Steel Complex Limited

(b) Decreased *pro forma* by ₹ 28.08 crore due to proceeds of retirement of share capital transferred to capital receipts.

(c) Excludes ₹ 41.26 crore being expenditure incurred for equity participation in Smart City Project (₹31.20 crore), State institute for Hotel Management. at Kottayam (₹0.01 crore), setting up of Electronic Fabrication Laboratory (₹3.55 crore), seed capital for NBCFDC and NMDFC schemes (₹1.50crore) and Capital Assistance given to companies producing Neera (₹5.00 crore)

(d) Excludes ₹ 1.07 crore credited under '0050 Dividends and Profits' which could not be shown against the respective institutions for want of details.

(*) Society-wise details not available

9. STATEMENT OF GUARANTEES GIVEN BY THE GOVERNMENT

Guarantees given by the State Government for repayment of loans, etc. raised by Statutory Corporations, Government Companies, Local Bodies and Other institutions during the year and sums guaranteed outstanding on the 31 March 2016 in various sectors are shown below:-

Sector	Maximum amount guaranteed	Outstanding at the beginning of 2015-16	Additions during the year	Deletions (Other than invoked) during the year	Invoked during the year		Outstanding at the end of 2015-16 (*)	Guarantee Commission or fee		Other material details
					Discharged	Not Discharged		Receivable	Received	
1	2	3	4	5	6	7	8	9	10	11
							(₹ in crore)			
Power (1)	317.65	37.06		7.51			29.55	13.60		
Co-operative (9)	5124.35	4326.75	990.83	2.99			5314.59	37.65	24.56	
Roads & Transport (1)	416.00	227.89	133.49				361.38	0.87	0.91	
State Financial Corporation (1)	1157.20	655.72		55.00			600.73		4.92	
Other Institutions (24)	6697.57	5879.45	263.50	10.67			6132.27	44.84	58.27	
Total	13712.77	11126.87	1387.82	76.17			12438.52	96.96	88.66 (a)	

(a) Excludes ₹ 0.17 crore credited under 'Guarantee Fee' which could not be shown against the respective institutions for want of details from Government.

Section 3 of the 'Kerala Ceiling on Government Guarantees Act, 2003' amended in the 'Kerala Ceiling in Government Guarantees (Amendment) Act 2015' provides that the total outstanding Government Guarantees as on the first day of April any year shall not exceed ₹21000 crore. As per Statement furnished by Government in June 2016, the outstanding guarantees as on 31 March 2016 was ₹12438.52 crore

(*) Outstanding guarantees include interest, penal interest etc..

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(i) Grants-in-aid paid in cash

Grantee Institutions	Grants released			Grants for creation of capital assets		
	2015-16			2014-15	2015-16	2014-15
	Non-Plan	Plan including CSS and CP	Total			
	<i>(₹ in crore)</i>					
1 Panchayati Raj Institutions						
(i) Zilla Parishads	585.36	23.00	608.36	1053.73	317.88	635.41
(ii) Panchayat Samities	585.59	956.82	1542.41	1011.86	509.35	625.99
(iii) Gram Panchayats	4664.69	952.16	5616.85	6358.15	1508.62	2726.92
2 Urban Local Bodies						
(i) Municipal Corporations	496.79	56.51	553.30	829.35	171.67	393.64
(ii) Municipalities/ Municipal Councils	762.87	89.60	852.47	1007.04	331.79	501.23
(iii) Others						
3 Public Sector Undertakings						
(i) Government Companies	311.60	73.71	385.31	228.84	6.08	5.45
(ii) Statutory Corporations	32.40		32.40	30.00		
4 Autonomous Bodies						
(i) Universities	914.35	216.98	1131.33	933.68	15.39	28.05
(ii) Development Authorities	..	..	..	..	..	..
(iii) Cooperative Institutions	13.57	51.48	65.05	59.64	8.50	8.50
(iv) Others	537.41	655.35	1192.76 (a)	995.64	77.41	58.98
5 Non-Government Organisations	33.72	4.50	38.22	24.03	0.21	0.15
Total	8938.35	3080.11	12018.46	12531.96	2946.90	4984.32

(a) Includes ₹ 517.20 crore being Grant-in-aid to The Kerala Water Authority

10. STATEMENT OF GRANTS-IN-AID GIVEN BY THE GOVERNMENT

(ii) Grants-in-aid given in kind

Grantee Institutions	Total Value	
	2015-16	2014-15
	<i>(₹ in crore)</i>	
1 Panchayati Raj Institutions		
(i) Zilla Parishads		
(ii) Panchayat Samities		
(iii) Gram Panchayats		
2 Urban Local Bodies		
(i) Municipal Corporations		
(ii) Municipalities/ Municipal Councils		
(iii) Others		
3 Public Sector Undertakings		
(i) Government Companies		
(ii) Statutory Corporations		
4 Autonomous Bodies		
(i) Universities		
(ii) Development Authorities		
(iii) Cooperative Institutions		
(iv) Others		
5 Non-Government Organisations		
Total		

Details of Grants-in-aid given in kind are awaited from State Government

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE

Particulars	Actuals					
	2015-16			2014-15		
	Charged	Voted	Total	Charged	Voted	Total
(₹ in crore)						
Expenditure Heads (Revenue Account)	11446.91	67242.56	78689.47	10063.74	61682.69	71746.43
Expenditure Heads (Capital Account)	91.07	7408.97	7500.04	29.19	4225.40	4254.59
Disbursement under Public Debt, Loans and Advances, Inter-state Settlement and Transfer to Contingency Fund (a)	6067.79	835.19	6902.98	5846.09	739.77	6585.86
Total	17605.77	75486.72	93092.49	15939.02	66647.86	82586.88
 (a) The figures have been arrived as follows:-						
E. Public Debt						
Internal Debt of the State Government	5699.04	..	5699.04	5493.14	..	5493.14
Loans and Advances from the Central Government	361.69	..	361.69	349.63	..	349.63
F. Loans and Advances (*)						
Loans for General Services	..	..	..	..	..	..

(*) A more detailed account is given in Statement No. 18 at pages 381 to 466

11. STATEMENT OF VOTED AND CHARGED EXPENDITURE - Concl'd

Particulars	Actuals					
	2015-16			2014-15		
	Charged	Voted	Total	Charged	Voted	Total
	(₹ in crore)					
F. Loans and Advances - Concl'd						
Loans for Social Services	..	87.46	87.46	..	87.85	87.85
Loans for Economic Services	7.06	542.08	549.14	3.32	442.68	446.00
Loans to Government Servants, etc.	..	205.13	205.13	..	208.55	208.55
Loans for Miscellaneous Purpose	..	0.52	0.52	..	0.69	0.69
G. Inter-State Settlement						
Inter-State Settlement	..	..	..	..	..	..
H. Transfer to Contingency Fund						
Transfer to Contingency Fund	..	..	..	..	..	..

The percentage of charged expenditure and voted expenditure to total expenditure during 2014-15 and 2015-16 were as under:-

Year	Percentage of total expenditure	
	Charged	Voted
2014-2015	19.30	80.70
2015-2016	18.91	81.09

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT**

<i>Heads</i>	<i>On 1st April 2015</i>	<i>During the year 2015-16</i>	<i>On 31 March 2016</i>
		<i>(₹ in crore)</i>	
CAPITAL AND OTHER EXPENDITURE			
Capital Expenditure (Sub-sector wise)-			
Public Works	1414.95	249.00	1663.95
Other General Services	103.87	7.60	111.47
Education, Sports, Art and Culture	1406.15	439.74	1845.89
Health and Family Welfare	1345.20	219.67	1564.87
Water Supply, Sanitation, Housing and Urban Development	1472.10	138.37	1608.23
Information and Broadcasting	8.40	2.00	10.40
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	596.71	57.01	653.72
Social Welfare and Nutrition	147.01	21.95	168.96
Other Social Services	596.54	156.29	752.83
Agriculture and Allied Activities	2828.89	532.57	3336.62
Rural Development	313.39	437.58	750.97
Special Areas Programme	3.01	4.82	7.83
Irrigation and Flood Control	5658.14	526.23	6184.37
Energy	12.18	8.80	20.98
Industry and Minerals	3784.81 (c)	334.94	4118.75
Transport	17045.01	3326.97	20371.98
Science Technology and Environment	4.46	0.75	5.21
General Economic Services	1340.83	1035.75	2376.58
Total - Capital Expenditure	38081.65 (e)	7500.04	45553.61 (f)

- (a) Decreased *pro forma* by ₹ 2.24 crore due to proceeds of retirement of share capital transferred to capital receipts.
- (b) Decreased *pro forma* by ₹24.84 crore due to proceeds of retirement of share capital transferred to capital receipts.
- (c) Increased *pro forma* by ₹ 9.71 crore being conversion of loan in respect of Steel Complex Limited into share capital.
- (d) Decreased *pro forma* by ₹ 1.00 crore due to proceeds of retirement of share capital transferred to capital receipts.
- (e) Increased *pro forma* by ₹ 9.71 crore *vide* foot note (c) of this statement
- (f) Decreased *pro forma* by ₹ 28.08 crore *vide* foot note (a),(b) and (d) of this Statement.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT-Contd**

<i>Heads</i>	<i>On 1st April 2015</i>	<i>During the year 2015-16</i>	<i>On 31 March 2016</i>
	<i>(₹ in crore)</i>		
CAPITAL AND OTHER EXPENDITURE-Concl'd.			
Loans and Advances -			
Loans and Advances for various Services -			
General Services	1.94		1.94
Education, Sports, Art and Culture	13.86	0.64	14.50
Health and Family Welfare	72.73		72.73
Water Supply, Sanitation, Housing and Urban Development	4483.78	85.71	4569.49
Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	5.37	-0.02	5.35
Social Welfare and Nutrition	3.48		3.48
Other Social Services	0.94		0.94
Agriculture and Allied Activities	772.67	52.63	825.30
Rural Development	8.20	-1.39	6.81
Special Areas Programme	0.29		0.29
Irrigation and Flood Control		(@)	(@)
Energy	2682.19	7.53	2689.72
Industry and Minerals	2008.68	219.66	2228.34
Transport	1638.23	221.46	1859.69
General Economic Services	1.98		1.98
Loans to Government Servants, etc.	624.02	104.03	728.05
Miscellaneous Loans	1.91	-0.63	1.28
Total - Loans and Advances	12320.27 (h)	689.62	13009.89
Total - Capital and Other Expenditure	50401.92 (*)	8189.66	58563.50 (i)
<i>Deduct-</i> (i) Contribution from Contingency Fund			
(ii) Contribution from Miscellaneous Capital Receipts	185.08	28.08	213.16
(iii) Contribution from development funds, reserve funds etc.			
Net - Capital and Other Expenditure	50216.84	8161.58	58350.34 (i)

(g) (i) Decreased *pro forma* by ₹ 9.71 crore vide foot note (e) of this statement.

(ii) Decreased *pro forma* by ₹ 2.52 crore consequent on conversion of Loan in respect of Travancore Sugars and chemicals Limited into grant.

(h) Decreased *pro forma* by ₹12.23 crore vide foot note (g) of this statement.

(i) Decreased *pro forma* by ₹ 28.08 crore vide foot note (f) of this statement.

(*) Decreased *pro forma* by ₹ 2.52 crore consequent on conversion of Loan in respect of Travancore Sugars and chemicals Limited into grant.

(@) Amount negligible.

**12. STATEMENT ON SOURCES AND APPLICATION OF FUNDS FOR
EXPENDITURE OTHER THAN ON REVENUE ACCOUNT-Concl'd.**

<i>Heads</i>	<i>On 1st April 2015</i>	<i>During the year 2015-16</i>	<i>On 31 March 2016</i>
		<i>(₹ in crore)</i>	
PRINCIPAL SOURCES OF FUNDS -			
Debt -			
Internal Debt of the State Government	89067.90	13428.36	102496.26
Loans and Advances from the Central Government	7065.06	169.65	7234.71
Small Savings, Provident Funds, etc.	39307.28	8332.08	47639.36
Total - Debt	<u>135440.24</u>	<u>21930.09</u>	<u>157370.33</u>
Other Obligations -			
Contingency Fund	100.00		100.00
Reserve Funds	1947.17	64.90	2012.07
Deposits and Advances	6066.56	-3280.29	2786.27
Suspense and Miscellaneous	1202.76	657.22	1859.98
Remittances	-576.44	-92.20	-668.64
Total - Other Obligations	<u>8740.05</u>	<u>-2650.37</u>	<u>6089.68</u>
Total - Debt and Other Receipts	<u>144180.29</u>	<u>19279.72</u>	<u>163460.01</u>
<i>Add</i> -Adjustment on account of retirement/disinvestment	-136.72 (j)		-164.80 (k)
<i>Deduct</i> -(i) Cash balance	-5.58	-33.80	-39.38
(ii) Investments	1654.49	1612.63	3267.12
Add-Amount closed to Government Account during 2015-16	301.53	117.50	419.03
Net - Provision of Funds	<u>142696.19</u>	<u>17818.39 (l)</u>	<u>160486.50 (m)</u>

(j) Shown as minus figure to balance the figures under Principal Sources of funds and Application of funds.

(k) Represents the adjustment entry to balance the figures under Principal Sources of funds and Application of funds consequent on reducing the capital outlay due to proceeds of retirement of capital.

(l) Differs from ₹8161.58 crore (Net -Capital and Other expenditure) by ₹9656.81 crore (Revenue Deficit). There was also a difference of ₹102136.16 crore between the net capital and other expenditure as on 31 March 2016 and the net provision of funds which represents cumulative revenue deficit.

(m) Differs by ₹ 28.08 crore horizontally due to adjustment on account of disinvestment/retirement in closing balance *vide* foot note (k) of this Statement.

**13.- SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT**

A. The following is a summary of the balances as on 31 March 2016:-

Debit balance (₹ in crore)	Sector of the General Account	Name of Account	Credit balance (₹ in crore)
147222.38 (*)	A to D and part of L (MH 8680 only)	Consolidated Fund- Government Account	
	E	Public Debt	109730.97
13009.89	F	Loans and Advances	
		Contingency Fund- Contingency Fund	100.00
		Public Account-	
	I	Small Savings, Provident Funds, etc.	47639.35
	J	Reserve Funds--	
		(i) Reserve Funds bearing interest	72.52
		(ii) Reserve Funds not bearing interest	
		Gross Balance	1939.54
1630.37		Investments	
	K	Deposits and Advances--	
		(i) Deposits bearing interest	0.49
		(ii) Deposits not bearing interest	2786.18
0.39		(iii) Advances	
	L	Suspense and Miscellaneous--	
1636.75		Investments	
		Other Items (Net)	1859.99
668.64	M	Remittances	
-39.38	N	Cash Balance	(**)
<u>164129.04</u>		Total	<u>164129.04</u>

(*) Please refer to explanatory notes under 'B' below containing information about the system of book-keeping in Government accounting.

(**) As regards Reserve Bank Deposits which is a component of the Cash Balance of the Government, there was a difference between the figures reflected in the Accounts and that intimated by the Reserve Bank of India. Footnote (p) under Statement 21 at Page 529 may please be referred to for details.

13. SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*Contd.*

B. **Government Account:** Under the system of book-keeping followed in Government Accounts, the amount booked under revenue, capital and other transaction of Government the balances of which are not carried forward from year to year in the accounts, are closed to a single head called 'Government Account'. The balance under this head represents the cumulative result of all such transactions.

To this, the balances under Public Debt, Loans and Advances, Small Savings, Provident Funds, Reserve Funds, Deposits and Advances, Suspense and Miscellaneous (Other than Miscellaneous Government Account), Remittances, Contingency Fund, etc. are added and the closing cash balance at the end of the year is to be worked out and proved.

The other headings in the summary take into account the balances under all account heads in Government books in regard to which Government has a liability to repay the money received or has a claim to recover the amounts paid and also heads of account opened in the books for adjustment of remittance transactions.

It must be understood that these balances cannot be regarded as a complete record of the financial position of the Government as it does not take into account all the physical assets of the State, such as lands, buildings, communication, etc. nor any accrued dues or outstanding liabilities which are not brought to account under the cash basis of accounting followed by Government.

-
- (i) In a number of cases, there are unreconciled differences in the closing balance as reported in the 'Detailed statement on Contingency Fund and Public Account Account' (Statement no.21) and that shown in separate registers or other records maintained in the Account Office/ Departmental Offices for the purpose. Steps are being taken to settle the discrepancies.
- (ii) The balances are communicated to the officers concerned every year for verification and acceptance thereof. In a large number of cases such acceptances have not been received.

**13. SUMMARY OF BALANCES UNDER
CONSOLIDATED FUND, CONTINGENCY FUND AND PUBLIC ACCOUNT-*Concl'd.***

The net amount at the debit of Government Account at the end of the year has been arrived at as under:-

Debit (₹ in crore)	Details	Credit (₹ in crore)
	A. Amount at the debit of Government Account on 1 April 2015	
130211.11 (a)	B. Receipt Heads (Revenue Account)	69032.66
	C. Receipt Heads (Capital Account)	28.08
78689.47	D. Expenditure Heads (Revenue Account)	
7500.04	E. Expenditure Heads (Capital Account)	
	F. Suspense and Miscellaneous (Miscellaneous Government Accounts)	117.50
	G. Amount at the debit of Government Account on 31 March 2016	147222.38
216400.62	TOTAL	216400.62
<hr/>		
(a) This is arrived at as follows-		
	(1) Balance as on 31 March 2015.	130198.88
	(2) Increase on account of correction of balances made pro forma consequent on conversion of loan granted to Steel Complex Limited into equity (₹ 9.71 crore) and loan granted to Travancore Sugars and Chemicals Limited (₹ 2.52 crore) converted as grant	12.23
	Total	130211.11

NOTES TO ACCOUNTS

1. Summary of significant accounting policies:

(i). **Entity and Accounting Period:** The Finance Accounts 2015-16 present the transactions of the Government of Kerala for the period 01 April 2015 to 31 March 2016 and are based on the initial and subsidiary accounts rendered by 23 District Treasuries, 160 Public Works Divisions, 101 Forest Divisions of the State Government and Advices of the Reserve Bank of India. Despite delays in monthly rendition of accounts ranging from 01 day to 30 days by some treasuries and divisions, no accounts were excluded at the end of the year.

(ii). **Basis of Accounting:** With the exception of the book adjustments (Annexure A) and deductions made at source in respect of General Provident Fund, House Building Advance, Motor Conveyance Advance, Insurance, etc., the accounts represent the actual cash receipts and disbursements during the accounts period. Physical Assets and Financial Assets such as Government investments are depicted at historical cost. Physical assets are not depreciated or amortised. Retirement benefits disbursed during the account period have been reflected in the accounts. However, the future pension liability of the Government, i.e., the liability towards payment of retirement benefits for the past and the present service of its employees is not included in the accounts.

(iii). **Currency in which Accounts are kept:** The accounts of the Government of Kerala are kept in Indian Rupees (₹).

(iv). **Form of Accounts:** Under Article 150 of the Constitution, the accounts of the Union and of the States are kept in such form as the President may, on the advice of the Comptroller and Auditor General of India, prescribe. The word 'form' used in Article 150 has a comprehensive meaning so as to include the prescription not only of the broad form in which the accounts are to be kept but also for selecting appropriate heads under which the transactions are to be classified.

(v). **Classification between Revenue and Capital:** Revenue expenditure is recurring in nature and is intended to be met from revenue receipts. Capital Expenditure is defined as expenditure incurred with the object of increasing concrete assets of a material and permanent character or of reducing permanent liabilities. Expenditure on Grants-in-Aid is

recorded as revenue expenditure in the books of the grantor, and as revenue receipts in the books of the recipient.

2. Quality of accounts:

(i). Unadjusted Abstract Contingent (AC) bills: Drawing and Disbursing Officers are authorised to draw money through Abstract Contingent (AC) Bills, to meet unforeseen expenditure by debiting Service Heads against which they are required to present Detailed Contingent (DC) bills with supporting documents which are to reach the office of the Accountant General within a month of drawal of the AC bill. Delayed submission or prolonged non-submission of DC bills renders the expenditure under AC bills opaque. Details of outstanding DC bills are given below:

Year	No. of pending DC Bills	Amount (₹incrore)
2014-15	1	0.15
2015-16	27	0.25
TOTAL	28	0.40

No AC Bills drawn upto 2013-14 is pending.

Out of 257 AC Bills for ₹2.75 crore drawn in 2015-16, 4 AC Bills (1.56 per cent) amounting to ₹0.02 crore (0.73 per cent) were drawn in March 2016. No AC bills were drawn on the last day of the financial year.

(ii). Outstanding Utilisation Certificates (UCs)

As per provisions under Kerala Financial Code Volume I, while sanctioning grants for specific purposes, Utilisation Certificates (UCs) should be furnished by the sanctioning authority within two years (maximum time limit of one year as period of utilisation, nine months for submission of audited accounts to the signing or countersigning authority from the expiry of the period fixed for the utilisation of the grant and three months for submission of UCs from the date of receipt of audited accounts). Principal Accountant General is

required to watch receipt of the UCs. Details of outstanding UCs are given below:

Year (*)	Number of Utilisation Certificates awaited	Amount (₹ in crore)
Upto 2013-14	7	53.46
2014-15	10	6.30
2015-16	17	28.29
Total	34	88.05

(*The year mentioned above relates to "Due year" i.e., after 24 months of actual drawal)

(iii). Transfer of Funds to Personal Deposit Accounts

From time to time, the State Government orders the opening of Personal Deposit (PD) accounts for specific purposes, where, funds are transferred from the Consolidated Fund by booking the transfer as expenditure under Service heads. The Kerala Financial Code stipulates that Administrators of these PD accounts should close these PD accounts at the end of the financial year and credit the balances back to the Consolidated Fund, unless such PD accounts were created by Law or Rules having the force of Law. The number of live PD accounts operated as on 31.03.2016 was 2378 and the aggregate balance in these PD accounts was ₹193.83 crore.

(iv). Reconciliation of Receipts and Expenditure: To exercise effective budgetary control over the expenditure and to ensure accuracy of their accounts, all Controlling Officers are required to reconcile every month, the Receipts and Expenditure recorded in their books with the figures accounted for by the Principal Accountant General (A&E). Reconciliation of receipts has been completed for a value of ₹37723.85 crore (79.55 per cent of total reconcilable receipts of ₹47420.64 crore by the Controlling Officers). Reconciliation of expenditure has been completed for a value of ₹51997.69 crore (60.33 per cent of total reconcilable expenditure of ₹86189.51 crore by the Controlling Officers). Details of CCOs whose transactions totalled more than ₹50 crore during the year, but who have not reconciled their expenditure with the accounts maintained by Principal Accountant General (A&E) are given in Annexure B. Non-reconciliation of accounts has an impact on the assurance on the completeness and correctness of the receipts and expenditure depicted in the accounts.

(v). Differences in Cash Balance: There is a net difference of ₹48.97 crore (Dr.) between the Cash Balance with the Reserve Bank of India (RBI) as worked out by the Principal Accountant General (A&E), and as reported by the RBI. The difference has arisen due to

incorrect reporting of transactions by Agency banks to the RBI or by non reckoning of transactions/misclassification of Reserve Bank Deposit (RBD) figures by treasuries. The difference is under reconciliation.

(vi). MH 8670 'Cheques and Bills': Credit balance under MH 8670 Cheques and Bills indicates cheques issued which remained unencashed as on 31 March. Cheques amounting to ₹1873.99 crore that had been issued by the State Government remained unencashed at the end of 2015-16. This represents expenditure originally booked during the financial year 2015-16 under different Major Heads, which has not resulted in any cash outflow from the Government of Kerala till 31 March, 2016.

3. Other Items

(i). Liabilities on Retirement Benefits

The expenditure on pension and other retirement benefits to State Government employees and employees of aided educational institutions, etc., during the year was ₹12994.10 crore (16.51 per cent of total revenue expenditure). This excludes Government's expenditure towards matching contribution for the New Pension Scheme (NPS). All India Service (AIS) officers recruited on or after 1 January 2004 and the State Government Employees recruited on or after 1 April 2013 are covered under the NPS, which is a defined contribution scheme. In terms of the scheme, the employee contributes 10 per cent of his basic pay and dearness allowance, which the State Government matches, and the entire amount is transferred to the designated fund manager through the National Securities Depository Limited (NSDL)/ Trustee Bank.

In 2015-16, ₹136.34 crore has been credited to MH 8342- Mnh 117 Defined Contribution Pension Scheme under Public Account which includes Government's contribution of ₹68.21 crore and employees' contribution of ₹68.13 crore. The State Government remitted ₹136.17 crore (employees' contribution: ₹67.72 crore and Government's contribution ₹68.45 crore) to NSDL, leaving a balance of ₹0.49 crore (including opening balance of ₹0.32 crore as on 01 April, 2015) in the Fund as on 31 March, 2016 on which the Government is required to pay interest, which was not done.

The interest outstanding to the Fund since its inception has not been estimated. Uncollected, unmatched and untransferred amounts, with accrued interest, represent outstanding liabilities under the NPS.

(ii). Loans and Advances: Information provided in Statement 18 of the Finance Accounts 2015-16 as required under the Indian Government Accounting Standards (IGAS) 3 notified by the Government of India for disclosure of loans and advances is incomplete since the State Government departments have not furnished information in respect of loans and advances for which detailed accounts are kept by them. Further, the departments have also informed that terms and conditions of loans aggregating to ₹56.59 crore have not been fixed by the State Government.

In respect of loans whose detailed accounts are maintained by the Principal Accountant General (A&E), the concerned departmental Controlling Officers are required to verify and communicate their acceptance of the balances of loans communicated by the Principal Accountant General (A&E). The State Government has not fixed the terms and conditions relating to loans aggregating to ₹27.37 crore where detailed accounts are maintained by the Principal Accountant General (A&E). Acceptance of balances is pending, in many cases, from 1986-87 onwards. Details are available in Appendix VII.

(iii). Guarantees: Guarantees reported in Statements 9 and 20 are based on information received from the State Government which is the authority for issuing such guarantees. The total outstanding Government Guarantee as on 31 March 2016 is ₹12438.52 crore which was within the limit of ₹21,000 crore prescribed under the Kerala Ceiling on Government Guarantees Act, 2003 read with the Kerala Ceiling on Government Guarantees Act (Amendment) Act, 2015. The Act stipulated that a minimum of 0.75 per cent of Government Guarantee outstanding against the entity should be charged by the State Government each year as Guarantee Commission, which could not be waived under any circumstances. Guarantee Commission of ₹88.83 crore was received during 2015-16. Out of which ₹0.17 crore could not be shown against the respective institutions in Statement 9 and 20 due to non receipt of details from State Government. From the date of commencement of the Act, till 31 March 2016, ₹96.96 crore was outstanding from various entities towards Guarantee Commission. Details are given at Annexure C.

(iv) Adverse Balances: Heads of accounts for which balances are to be carried forward from year to year, either depict credit balance or debit balance. However, appearance of debit balance against a head of account which is to have a credit balance as per the accounting principle (e.g. Loans raised by the Government) is considered as adverse balance against the

head of account. Similarly, head of account which is to have a debit balance (e.g Loans and Advances given by the Government), if depicts credit balance, adverse balance arises.

There are 32 instances of adverse balances under Loans major heads amounting to ₹31.56 crore. The adverse balances appeared in the accounts due to absence of debit entry relating to Industries Department to the extent of ₹29.61 crore and the remaining instances of ₹1.95 crore are due to misclassification of repayments of loans remitted into treasuries or misclassification of initial payments (disbursement) of loan. Details are given in Annexure D.

(v) Summary of balances and reconciliation of differences under Public Account

Ledger and Broadsheet figures depicted in Appendix VII of the Finance Accounts are based on the compiled accounts (for Ledger) and supporting vouchers (for Broadsheet) rendered by the Accounts rendering units to the Principal Accountant General (A&E). Though differences between the Ledger and broadsheet do not have any impact on Cash Balance of the State Government, the completeness of accounts is dependent to the extent these two figures tally.

In the case of heads of account under Public Account, the concerned treasury officers and departmental officers of Public Works and Forest departments are required to reconcile the accounts maintained by them with the accounts of the Principal Accountant General (A&E). Similarly, the accounts of the treasury officers and concerned departmental officers are required to be reconciled. Reconciliation of the balances is pending in many cases, from 1972-73 onwards. Details are in Appendix VII. As the balances represent amounts held by the State Government as a banker, unreconciled balances may result in overpayments in ledger accounts maintained by the treasury officers/ departmental officers.

(vi) Reserve Funds and Deposits: As on 31 March 2016, the State Government had 15 Reserve Funds with balances amounting to ₹2012.06 crore. Out of these, one Reserve Fund (₹72.52 crore) was interest bearing, and 14 Reserve Funds (₹1939.54 crore) were non-interest bearing. Out of the 14 non-interest bearing Reserve Funds, 5 Reserve Funds had 'nil' balance. Details are given in Annexure E.

The interest liabilities in respect of Reserve Funds bearing interest and Deposits bearing interest under sectors J and K respectively of the Public Accounts are annual liabilities that the State Government is required to discharge. No required Budget provision has been made

by the State Government despite balances in such Reserve Funds and Deposits as on 01 April 2015 as detailed below:

(₹incrore)

Sector	Sub-sector	Rate of interest	Balance at the beginning of 2015-16	Non Provision for interest adjustment
J-Reserve Funds	(a) Reserve Funds Bearing Interest (SDRF)	10 per cent (interest rate applicable to overdraft)	21.91	2.19
K-Deposits and Advances	(a) Deposits Bearing Interest (NPS)	8.7 per cent (interest rate payable on balances in General Provident Fund)	0.32	0.03

Consequent to the non-provision of interest payment, revenue expenditure was understated by ₹2.22crore.

Details of significant Reserve Funds are given below:

(a) Consolidated Sinking Fund (CSF)

In terms of the recommendations of the Twelfth Finance Commission, all States should set up sinking funds for amortisation of all loans including loans from banks, liabilities on account of National Small Savings Fund (NSSF) etc. The Fund should be maintained outside the Consolidated Fund of the State and should not be used for any other purpose, except for redemption of loans. The guidelines of the Reserve Bank of India (RBI), which is responsible for administration of the Fund stipulate a minimum annual contribution of 0.5 per cent of the outstanding liabilities at the beginning of the year to the Fund.

Accordingly the State Government set up a CSF for redemption of outstanding liabilities. The corpus of CSF, at the beginning of the year 2015-16 being ₹1610.37 crore constitutes 1.13 per cent of the outstanding liabilities (₹141946.89 crore) as on 01 April 2015. The State Government, however, against a requirement of ₹709.73 crore (0.5 percent of the outstanding liabilities of ₹141946.89 crore as on 01 April 2015), did not contribute any amount to the Fund during the year. Non-contribution to CSF has resulted in understatement of revenue expenditure to the extent of ₹709.73 crore.

In terms of the guidelines of the Fund, the balance at credit of the Fund is required to be invested in Government of India Securities. Only the interest accrued and credited to the Fund is to be utilized for the redemption of the outstanding liabilities of the Government. ₹117.50 crore being the disinvestment proceeds credited to the State Government accounts during the year 2014-15 was utilized for repayment of market loans during the year.

The Fund balance at the beginning of the year was ₹ 1610.37 crore and interest amount of ₹122.94 crore was credited to the Fund during the year. An amount of ₹117.50 crore were adjusted from the Fund for the repayment of market loans. The outstanding balance under CSF was ₹1615.81 crore which was invested in Government securities as on 31 March, 2016.

(b) Guarantee Redemption Fund

As per the recommendations of the Twelfth Finance Commission, State Governments are required to constitute a Guarantee Redemption Fund to be utilized for meeting the payment of obligations arising out of the guarantees issued by the Government. The Fund is operated outside the State Government account and administered by the Reserve Bank of India. Under the guidelines, the State Government is required to make minimum annual contribution of 0.5 per cent of outstanding guarantee at the beginning of year. The proceeds of the Fund are invested in Government of India securities and this does not form a part of the State Government Cash balance.

In terms of the Kerala Ceiling on Government Guarantees Act, 2003 the guarantee commission received annually are to be transferred to the Public Account and these contributions shall form the corpus of the Guarantee Redemption Fund (GRF) under Public Account of the State. As the State government has not constituted GRF as per para 6 of the Kerala Ceiling on Government Guarantees Act, 2003 and RBI guidelines, guarantee commission of ₹88.83 crore collected during 2015-16, was not transferred to the Fund under Public Account, leading to understatement of revenue expenditure to this extent

(c) State Disaster Response Fund (SDRF)

As per recommendations of the Thirteenth Finance Commission, the State Government replaced its existing Calamity Relief Fund and commenced operations of the "State Disaster Response Fund" (SDRF) in 2010-11. In terms of the guidelines, the Central and State Governments are required to contribute to the Fund in the proportion of 75:25. During the

year, the State Government credited ₹184.75 crore to the Fund (Central share of ₹138.75 crore and State share of ₹46.00 crore).

Expenditure already incurred on natural calamities during the year was set off (MH 2245-05) against fund balance to the extent of ₹134.14 crore, leaving a balance of ₹72.52 crore as on 31 March 2016 in SDRF. In terms of the guidelines, balances lying in the Fund are required to be invested by the State Executive Committee (SEC) constituted for the management of the Fund and this was not done. The interest payable on the uninvested balances of earlier years has not been estimated by the government.

(d) Asset Maintenance Fund

Asset Maintenance Fund came into force with effect from the financial year 2009-10 replacing the Kerala Asset Renewal Fund Scheme 2004. This Fund is intended to provide financial assistance for maintenance of existing assets in selected institutions. The Fund was credited with the balance in the erstwhile Asset Renewal Fund and contributions made by the State Government through budget provisions from time to time. However, there was no budget provision for transfer to the Fund since 2009-10. Consequently, while there have been no accretions to the Fund since 2009-10, expenditure has been met from the Fund from time to time. During the year, ₹1.17 crore was expended from the Fund, leaving a balance of ₹87.44 crore in the Fund as on 31 March 2016

(e) Kerala Consumer Welfare Fund (KSCWF)

The State Government constituted the Kerala State Consumer Welfare Fund (KSCWF) for the purpose of providing financial assistance to promote and protect the welfare of consumers and strengthen the voluntary consumer movement in the State, particularly in rural areas. On the basis of revised guidelines issued by Government of India in February 2010, the State Government established (December 2010) the Kerala State Consumer Welfare Fund (KSCWF) with a corpus of ₹ 10 crore (75 per cent Central share and 25 per cent State share) which was invested in an interest bearing Treasury Fixed Deposit Account. The State Government has since opened separate heads of account to accommodate Fund transactions and issued separate rules for the Fund. The opening balance of the KSCWF as on 01 April 2015 was, thus, ₹10.84 crore (including balance of the erstwhile KSCWF) and during 2015-16, interest of ₹0.85 crore was credited to this Fund and an expenditure of

₹0.71 crore was met from this Fund during the year. The net balance in the KSCWF stood at ₹10.98 crore, as on 31 March 2016.

(f) The Kerala Forest Development Fund

The State Government constituted the Kerala Forest Development Fund in 1984. The Fund is credited with the proceeds of the Forest Development Tax, which is levied at the rate of five *per cent* of the consideration received on the disposal of forest produce. Sixty *per cent* of the expenditure from the Fund is to be incurred on planting and maintaining softwood trees and other species which form raw materials for industries, and forty *per cent* for forest research. During the year 2015-16, ₹14.05 crore was transferred to the Fund and expenditure of ₹3.28 crore was incurred from Fund. The closing balance of the Fund as on 31 March 2016 was ₹188.71 crore.

(vii) Suspense and Remittance Balances

The Finance Accounts reflect the net balances under Suspense and Remittance Heads. The outstanding balance under these heads is worked out by aggregating the outstanding debit and credit balances separately. The position of balances under major Suspense and Remittance heads for the last three years is given in Annexure F.

(viii) Contingency Fund

The corpus of the Contingency Fund of the State is ₹100 crore. As on 31 March 2016, no amount remained unrecouped in the Fund.

(ix) Rush of Expenditure

In terms of the Kerala Budget Manual, rush of expenditure in the closing month of the financial year should be avoided. During March 2016, however, the State Government incurred an expenditure of ₹12097.39 crore (14.04 *per cent* of the total expenditure of ₹86189.51 crore under Revenue and Capital heads for the year). Details of the 9 major Heads of Account where the expenditure incurred in March 2016 ranged between 50 *per cent* and 100 *per cent* of the total expenditure are given at Annexure G.

(x) Restructuring of Centrally Sponsored and Central Plan Schemes.

The existing 137 Centrally Sponsored Schemes (CSS) and 5 Additional Central Assistance (ACA) Schemes have now been restructured into 66 CSS/ACA/ Flagship schemes in the

12th Plan. From 1 April 2015 onwards Government of India released central assistance for CSS/ ACA/Flagship schemes directly to the State Government and these releases are now classified as 'Central Assistance to the State Plan'.

Government of Kerala, however, has continued with the budget depiction of earlier years and not in terms of the restructured pattern under the 66 CSS/ACA/Flagship schemes.

As per the Public Financial Management System (PFMS) portal of Controller General of Accounts (CGA) ₹4287.12 crore has been depicted as Central assistance (Plan) to the Government of Kerala in 2015-16. Clearance Memos from RBI, CAS, Nagpur and supporting sanction orders from the respective Ministries were received for ₹3743.54 crore and appropriately booked in the accounts of the State government under MH 1601 Grants-in-aid from Central Government.

The Central share and State share in respect of a number of Central Plan and Centrally Sponsored Plan schemes, for which Government of India assistance has been received during the year, have not been fully released to the implementing agencies by the State Government during the year. The position in respect of a few major schemes is given in the Annexure to Statement 15.

(xi). Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Funds routed outside State Budget)

In spite of the Government of India's decision to release all assistance to CSSs/ACA to the State Government and not directly to implementing agencies, funds were transferred directly to implementing agencies. As per the PFMS portal of the CGA, GOI released ₹2511.70 crore to the implementing agencies during 2015-16 as against ₹1748.47 crore in 2014-15 which is an increase of 43.65 per cent. Details are at Appendix-VI

(xii). Treasury Savings Bank Deposit

The State Government accepts deposits from its employees, pensioners, institutions and the general public through treasuries and accounts for it under minor head '102-State Savings Bank Deposits' below major head '8031-Other Savings Deposits'. The balance in the 'State Savings Bank Deposit' as on 31 March 2016 was ₹21515.04 crore.

(xiii). Adjustment of excess payment against write-off of Central Loans

In terms of Government of India's decision on the recommendation of the Thirteenth Finance Commission, Ministry of Finance (Department of Expenditure) vide Sanction Order

No. 13/2011-12 dated 29 February 2012 wrote off Central Loans under Central Plan Schemes (CPS) and Centrally Sponsored Schemes (CSS) advanced to the State Government by the Ministries (other than Ministry of Finance) outstanding on 31 March 2010 and limited to current balance outstanding in the ledger of the Ministries. Repayment of loan and interest, if any, made by the State after 31 March 2010 against these written-off loans was to be adjusted against the repayment of the loans due from States against current loans from Ministry of Finance (Department of Expenditure), Government of India.

State Government had made excess repayment of ₹21.81 crore (principal ₹10.52 crore and interest ₹11.29 crore), of which, ₹10.88 crore (principal ₹5.46 crore and interest ₹5.42 crore) was adjusted by the Ministry of Finance. Out of the balance of ₹10.93 crore (principal ₹5.06 crore and interest ₹ 5.87 crore) pending adjustment by the Ministry of Finance, the principal of ₹5.06 crore has led to adverse balance (net debit) in the records of Principal Accountant General (A&E).

(xiv). Disclosures under Kerala Fiscal Responsibility and Budget Management (FRBM) Act, 2003

The Kerala Fiscal Responsibility and Budget Management Act, 2003, read with the Kerala Fiscal Responsibility and Budget Management (Amendment) Act 2011 based on the ceilings fixed by the Thirteenth Finance Commission had mandated the state to reduce the revenue receipt to zero, fiscal deficit to 3 per cent and State's total debt liabilities to 29.80 per cent of estimated GSDP within a period of four years from 1 April 2011.

Fiscal targets proposed by Fourteenth Finance commission given in the Medium Term Fiscal Plan for Kerala 2016-17 to 2018-19 and the achievements as per the accounts of 2015-16 are given below

Sl No.	Target	Achievement
1.	Reduce Revenue Deficit to zero <i>per cent</i> of GSDP.	Revenue Deficit as per the accounts was ₹9656.81 crore i.e. 1.65 <i>per cent</i> of GSDP*
2.	Reduce Fiscal Deficit at a level not exceeding 3.0 <i>per cent</i> of the GSDP.	Fiscal Deficit as per the accounts was ₹17818.39 crore i.e. 3.04 <i>per cent</i> of GSDP
3.	Reduce the State's Total Debt to 31.34 <i>per cent</i> of GSDP.	Total Debt as per the accounts was ₹160538.68 crore i.e. 27.42 <i>per cent</i> of GSDP

*The GSDP was estimated at ₹585467 crore as per Budget in Brief 2016-17 of Government of Kerala

Though the recommendations of the 14th finance Commission had already been approved by the Central Government, the state is yet to make subsequent amendments in the FRBM Act 2003

(xv) Impact of incorrect/inappropriate accounting on Revenue/Fiscal Deficit

Impact on Revenue /Fiscal Deficit of the State Government consequent to the budgeting and booking under incorrect expenditure and revenue heads (details given in preceding paragraphs) is given below:

Para-graph No.	Item	Impact on Revenue Deficit	Impact on Fiscal Deficit
		Understatement	Understatement
3 (vi)	Non provision of interest on interest bearing Reserve Funds and Deposits	2.22	2.22
3 (vi) (a)	Non contribution of the State Government to Consolidated Sinking Fund	709.73	709.73
3 (vi) (b)	Non contribution to Guarantee Redemption Fund	88.83	88.83
Total understatement/ Overstatement		800.78	800.78

Annexure A

(Referred to Para 1 (ii) of Notes to Accounts on Page 56)

Book Adjustments

(i) Periodical Adjustments

Sl. No.	Book Adjustment	Heads of Account		Amount (₹ in crore)	Remarks
		From	To		
1	Interest adjustment	2049-Interest Payments	8031-Other Savings Deposits 102-State Savings Bank Deposits	115.18	Interest on Treasury Savings Bank Deposits.
2	“	2049-Interest Payments	8009-State Provident Funds 01-Civil 101-General Provident Funds	1625.89	Interest on various Provident Funds.
3	“	2049-Interest Payments	8009-State Provident Funds 01-Civil 104-All India Services Provident Funds	3.07	Interest on All India Services Provident Fund
4	“	2049-Interest Payments	8011-Insurance and Pension Funds 105-State Government Insurance Fund	207.23	Transfers to Insurance and Pension Funds.
5	Transfer to/from Reserve Fund	8229-Development and Welfare Funds 114-Mines Welfare Funds	2230-Labour and Employment	0.38	Expenditure met from Kerala Mining Area Welfare Fund
6	“	8229-Development and Welfare Funds 200-Other Development and Welfare Funds	3456-Civil Supplies	0.71	Expenditure met from Consumer Welfare Fund, constituted for providing financial assistance to promote and protect welfare of consumers.
7	“	2245- Relief on account of Natural Calamities	8121-General and Other Reserve Funds 122-State Disaster Response Fund	184.75	Transfers to Kerala State Disaster Response Fund.

Sl. No.	Book Adjustment	Heads of Account		Amount (₹ in crore)	Remarks
		From	To		
8	Transfer to/from Reserve Fund	8121-General and Other Reserve Funds 122-State Disaster Response Fund	2245- Relief on account of Natural Calamities	134.14	Expenditure met from Kerala State Disaster Response Fund.
9	“	8449-Other Deposits 103-Subventions from Central Road Fund	5054 -Roads and Bridges	59.88	Expenditure met from Central Road Fund on schemes of road development approved by Government of India.
10	“	3054-Roads and Bridges	8449-Other Deposits 103-Subventions from Central Road Fund	59.88	Transfer of grant released by Government of India from the Fund constituted for crediting additional revenue realised from increase in excise and import duties on motor spirit to Central Road Fund.
11	“	2406-Forestry and Wildlife	8229- Development and Welfare Funds 200-Other Development and Welfare Funds	14.05	Transfers to Kerala Forest Development Fund.
12	“	8229-Development and Welfare Funds 200-Other Development and Welfare Funds	2406-Forestry and Wildlife	3.28	Expenditure met from Kerala Forest Development Fund for maintaining Softwood trees and other species and for forest research.
13	“	8229-Development and Welfare Funds 200-Other Development and Welfare Funds	2210-Medical and Public Health 2029-Land Revenue	1.14 0.03	Expenditure met from Asset Maintenance Fund.

Sl. No.	Book Adjustment	Heads of Account		Amount (₹ in crore)	Remarks
		From	To		
14	Transfer to/from Revolving Fund	8443-Civil Deposits 106-Personal Deposits	2406-Forestry and Wildlife	19.75	Expenditure met from Kerala Forest Revolving Fund for Teak and Pulpwood maintained for the purpose of raising and maintenance of Teak and Pulpwood plantations.
15	Transfer to/from Reserve Fund	8229-Development and Welfare Funds 103-Development Funds for Agricultural purposes	3475-Other General Economic Services	0.67	Expenditure met from Agriculturists' Rehabilitation Fund intended for payment of solatium to small holders of land and loan or grant to persons eligible under Kerala Land Reforms Act-1963.
16	Adjustment of Interest	2701-Medium Irrigation	0049-Interest Receipts	0.57	Adjustment of interest on capital expenditure on Medium Irrigation Schemes(Commercial)
17	Adjustment of Interest	2700-Major Irrigation	0049-Interest Receipts	12.39	Adjustment of interest on capital expenditure on Major Irrigation Scheme (Commercial).
18	Establishment share	4700-Capital Outlay on Major Irrigation	2700-Major Irrigation	2.06	Adjustment of share of common establishment expenses to various Major Irrigation Schemes (Commercial).

Sl. No.	Book Adjustment	Heads of Account		Amount (₹ in crore)	Remarks
		From	To		
19	Establishment share	4216-Capital Outlay on Housing and various Capital Major heads	2059-Public Works	0.14	Adjustment of share of common establishment and Tools and Plant Charges to various Works.
20	„	4711-Capital Outlay on Flood Control Projects	2701-Medium Irrigation	5.19	Adjustment of share of common establishment charges to various Works.
21	Establishment and Tools and Plant share	4701-Capital Outlay on Medium Irrigation	2701-Medium Irrigation	0.15	Adjustment of share of common establishment and Tools and Plant charges to various Medium Irrigation Schemes (Commercial).
22	„	4702-Capital Outlay on Minor Irrigation	2702-Minor Irrigation	29.49	Adjustment of share of common establishment and Tools and Plant Charges to various Minor Irrigation Schemes.
23	„	5054-Capital Outlay on Roads and Bridges	3054-Roads and Bridges	313.74	Adjustment of share of common establishment and Tools and Plant Charges to various Works.
24	Adjustment of Pension Contribution	2701-Medium Irrigation	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	0.07	Adjustment of Pension Contribution of staff working in Medium Irrigation Schemes (Commercial).

25	Adjustment of Pension Contribution	2700-Major Irrigation	0071-Contributions and Recoveries towards Pension and Other Retirement Benefits	0.12	Adjustment of Pension Contribution of staff working in Major Irrigation Schemes (Commercial).
26	Establishment of Share Debit	5075-Capital Outlay on Other Transport Services	2701-Medium Irrigation	3.37	Adjustment of Share of common Establishment and Tools and Plant charges to various Medium Irrigation Schemes (Commercial)
27	Establishment of Share Debit	2700-Major Irrigation	2700-Major Irrigation	3.16	Adjustment of Share of common Establishment and Tools and Plant charges to various Major Irrigation Schemes (Commercial)
28	“	2701-Medium Irrigation	2701-Medium Irrigation	0.88	Adjustment of Share of common Establishment and Tools and Plant charges to various Medium Irrigation Schemes (Commercial)
29	Establishment of Share Debit and Tools and Plant charges	4059-Capital Outlay on Public Works	2059-Public Works	29.37	Adjustment of Share of Establishment and Tools and Plant charges on Public Works
30	“	2216-Housing	2059-Public Works	6.86	Adjustment of Share of Common Establishment and Tools and Plant charges on Housing

31	Establishment of Share Debit and Tools and Plant charges	Other Major Capital Heads	2059-Public Works	80.21	Adjustment of Share of Common Establishment and Tools and Plant charges to various works
32	"	4711- Capital Outlay on Flood Control Projects	2711- Flood Control Projects	33.56	Adjustment of Share of Common Establishment and Tools and Plant charges to various works
33	Adjustment of Pension Contribution	2235-Social Security and Welfare	0071- Contribution and Recoveries towards Pension and Other Retirement benefits	2.20	Apportionment of Pension Contribution of Kerala State Insurance Department
34	Family Benefit Scheme	2235-Social Security and Welfare	8011-Insurance and Pension Funds 102-Family Pension Funds	2.17	Adjustment of Contribution or disbursement of claims under Family Benefit Scheme
35	Adjustment of Pension Contribution	8011-Insurance and Pension Funds 105-State Government Insurance Fund	2235-Social Security and Welfare	2.20	Transfer of Management Expenses and Pension Contribution of Other Insurance Schemes
36	Adjustment of Collection charges	2040- Taxes on Sales, Trade etc	2020- Collection of Taxes on Income and Expenditure	0.02	Adjustment of proportionate collection charges of Agricultural Income Tax initially debited to Taxes on Sales, Trade etc.
37	Adjustment of Commission paid to agents	2075- Miscellaneous General Services	0075- Miscellaneous General Services	2488.57	Adjustment of commission paid to Lottery agents out of the sale proceeds of Lottery tickets

(ii) Other Adjustments

Sl. No.	Book Adjustment	Heads of Account		Amount (₹ in crore)	Remarks
		From	To		
1	Share of Expenditure Received	2210-Medical and Public Health	0210-Medical and Public Health	10.05	Share of expenditure received from Employees State Insurance Corporation
2	Interest on Investment	8031-Other Savings Deposits 102-State Savings Bank Deposits	8229-Development and Welfare Funds 200-Other Development and Welfare Funds	0.85	Interest on Investment made from Kerala State Consumer Welfare Fund
3	Sale of Ration	1456-Civil Supplies	4408-Capital Outlay on Food, Storage and Warehousing	0.01	Receipt on Account of Sale of Ration.

Annexure B
(Referred to Para 2 (iv) of Notes to Accounts on Page 58)

List of Chief Controlling Officers/Controlling Officers who have not reconciled the expenditure figures during 2015-16

Sl No	Name of Chief Controlling Officers/ Controlling Officers	Major Head	Expenditure (₹ in crore)
1	The Additional Chief Secretary, Water Resources Department	2052,2215,4215	920.95
2	The Additional Secretary, Higher Education Department (ASAP)	2202	96.00
3	The Chief Engineer, Revenue Complex	2515,4515	354.19
4	The Chief Town Planner, Town and Country Planning Department	2217,4217	113.06
5	The Director of Employment	2230	98.10
6	The Director of Panchayats	2515, 3054, 3454	583.09
7	The Director of Public Instruction	2202, 2204, 2235	8032.84
8	The Director of Scheduled Caste's Development	2225	1132.33
9	The Director of Scheduled Tribe's Development	2225	615.78
10	The Director of Training	2230	177.48
11	The Director of Urban Affairs,	2235, 3054	133.63
12	The Director of Printing	2058	86.01
13	The Director of Urban Affairs	2217	71.25
14	The Director of Sustainable Urban Development Project	2217	68.09
15	The Director of Sports and Youth Affairs,	2204, 4202	97.18
16	The Director of Survey and Land Records Department	2029	119.20

Sl No	Name of Chief Controlling Officers/ Controlling Officers	Major Head	Expenditure (₹ in crore)
17	The Director of Vocational Higher Secondary Education	2202	274.13
18	The District Collector, Kasargod	2551	73.65
19	The Excise Commissioner	2039	196.85
20	The Inspector General of Registration	2030,3475	116.06
21	The Principal Secretary to Government, Higher Education Department	2202,2203	66.64
22	The Secretary to Government, Cultural Affairs Department	2202,2205	68.48
23	The Secretary to Government, Power Department	2810,2801,4801	74.35
24	The Secretary to Government, Science and Technology Department	2415,3425	166.41
25	The Secretary to Government, Health and Family Welfare Department.	2210,4210	335.01
26	The Secretary to Government, Industries Department	2885,2851,4859	65.56
27	The Secretary to Government, Local Self Government Department	2515,2251,3054	133.14
28	The Secretary, State Election Commission	2015	86.65
29	The Secretary, Transport Department	2070,2075,3075, 5053,5055,5075	407.73

Annexure C
(Referred to Para 3 (iii) of Notes to Accounts on Page 60)

GUARANTEE COMMISSION - 2015-16				
	Name of the Institution	Total Amount of Guarantee Commission Paid during 2015-16 (₹ in crore)	Guarantee Commission Outstanding as on 31 March 2016 (₹ in crore)	
1	Kerala State Electricity Board		13.60	
2	Kerala State Road Transport Corporation	0.91	0.87	
3	Kerala Financial Corporation	4.92		
4	Kerala State Co-operative Agricultural And Rural Development Bank Limited.	23.15	29.20	
5	Kerala State Co-operative Marketing Federation Limited.		1.69	
6	Kerala State Co-operative Consumer Federation Limited	0.19		
7	Kerala State Co-operative Consumer Federation for Fisheries Development Limited (MATSYAFED)	1.18		
8	Malappuram Co-operative Spinning Mills	0.02		
9	The Quilon Co-operative Spinning Mills Limited		0.02	
10	Priyadarsini Co-operative Spinning Mills Limited	0.02		
11	Kerala Cashew Workers Apex Co-operative Society		0.12	
12	Kerala State Co-operative Hospital Complex and Centre for Advanced Medical Studies Limited		6.62	
13	National University of Advanced Legal Studies		0.82	
14	Kerala Water Authority	0.69	28.04	
15	Kerala Urban and Rural Development Finance Corporation Limited	0.25		
16	Kerala Small Industries Development Corporation Limited		0.01	
17	Kerala Industrial Infrastructure Development Corporation (KINFRA)	3.31		
18	Kerala State Financial Enterprises	38.23		
19	Kerala State Development Corporation for SC and ST Limited	0.13		

GUARANTEE COMMISSION - 2015-16

	Name of the Institution	Total Amount of Guarantee Commission Paid during 2015-16 (₹ in crore)	Guarantee Commission Outstanding as on 31 March 2016 (₹ in crore)
20	Kerala Electrical and Allied Engineering Company Limited		0.33
21	Kerala Automobiles Limited		0.13
22	Traco Cable Company Limited		0.58
23	Kerala State Textile Corporation Limited	0.03	0.03
24	Kerala Transport Development Finance Corporation	11.52	
25	Kerala State Women's Development Corporation Limited	0.68	
26	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited		0.05
27	Kerala State Backward Classes Development Corporation Limited	3.27	
28	Kerala Artisans Development Corporation Limited	0.02	0.02
29	Handicrafts Development Corporation of Kerala Limited	0.01	
30	Metal Industries Limited	0.01	
31	Kerala Agro Industries Corporation	0.06	0.14
32	Kerala Minorities Development Corporation	0.06	
33	Kerala State Handicapped Persons Welfare Corporation Limited		0.07
34	The Travancore Rayons Limited		7.02
35	Kerala Khadi and Village Industries Board		7.60
36	Others	0.17	
	TOTAL	88.83	96.96

Annexure D

(Referred to Para 3 (iv) of Notes to Accounts on Page 60.)

Adverse Balance position 2015-16

(₹ in crore)

Sl. No.	Major Head	Sub Major Head	Minor Head	Sub Head	Opening Balance as on 01.04.2015	DR	CR	Closing balance as on 31.03.2016
1	6217	03	192	88	-0.02		(@)	-0.02
2	6408	02	195	99	-0.02			-0.02
3	6408	02	195	97	-0.02		(@)	-0.02
4	6408	02	195	87	-0.02		-0.01	-0.01
5	6425	00	107	99			0.01	-0.01
6	6425	00	107	98	-0.06			-0.06
7	6425	00	107	94	-0.01			-0.01
8	6425	00	107	93	-0.01		0.05	-0.06
9	6425	00	107	92	-0.29		0.26	-0.55
10	6425	00	108	99	-0.06		0.02	-0.08
11	6425	00	108	94	-0.01			-0.01
12	6425	00	108	93	(@)		0.01	-0.01
13	6425	00	108	92			(@)	(@)
14	6425	00	108	84	-0.01		(@)	-0.01
15	6425	00	108	81	-0.07		-0.01	-0.06
16	6425	00	108	75	-0.01			-0.01
17	6425	00	108	72			0.01	-0.01
18	6425	00	108	50	(@)		0.04	-0.04
19	6425	00	108	48			0.07	-0.07

Sl. No.	Major Head	Sub Major Head	Mimor Head	Sub Head	Opening Balance as on 01.04.2015	DR	CR	Closing balance as on 31.03.2016
20	6425	00	108	45	(@)		0.01	-0.01
21	6425	00	108	34			(@)	(@)
22	6425	00	108	18	-0.05			-0.05
23	6851	00	101	99	-0.40		(@)	-0.40
24	6851	00	102	99	-0.02		-0.02	(@)
25	6851	00	102	98	-0.01		(@)	-0.01
26	6851	00	102	96	-16.71		1.09	-17.80
27	6851	00	102	91	-0.01			-0.01
28	6851	00	102	89	(@)			(@)
29	6851	00	102	72			0.01	-0.01
30	6851	00	103	90	(@)		(@)	(@)
31	6851	00	200	97	-0.40			-0.40
32	6885	60	800	98	-11.17		0.64	-11.81
		Total			-29.38		2.18	-31.56

(@) Amount negligible

Annexure E
(Referred to Para 3 (vi) of Notes to Accounts on Page 61)

Reserve Funds not bearing interest having 'nil' balances

Sl. No.	Reserve Funds
1	8229 Development and Welfare Funds 104 Development Funds for Animal Husbandry purposes 99 World food programme – Contribution to W.F.F-Maize fund
2	8229 Development and Welfare Funds 200 Other Development and Welfare funds 99 Fishermen's Relief Fund
3	8229 Development and Welfare Funds 200 Other Development and Welfare funds 98 Kerala State Poor Housing Fund
4	8229 Development and Welfare Funds 200 Other Development and Welfare funds 96 The Kerala Cashew workers Welfare Fund
5	8235 General and other Reserve Funds 103 Religious and Charitable Endowment Funds 99 Hindu Religious and Charitable Endowment Fund

Annexure F
(Referred to Para 3 (vii) of Notes to Accounts on Page 65)

(₹ in crore)

Name of Minor Head	2013-14		2014-15		2015-16	
	Dr.	Cr.	Dr.	Cr.	Dr.	Cr.
8658-Suspense Account						
101-PAO Suspense	253.87	7.95	256.11	26.55	210.18	-9.11
Net	Dr.245.92		Dr.229.56		Dr.219.29	
102-Suspense Account (Civil)	71.75	41.95	29.80	55.80	..	211.15
Net	Dr.29.80		Cr.26.00		Cr.211.15	
107-Cash Settlement Suspense	44.59	0.29	44.30	0.05	44.25	0.07
Net	Dr.44.30		Dr.44.25		Dr.44.18	
110-Reserve Bank Suspense (CAO)	1.75	-0.10	2.23	..	2.09	0.65
Net	Dr.1.85		Dr.2.23		Dr.1.44	
8782-Cash Remittances and adjustments between officers rendering accounts to the same Accounts Officer						
102-Public Works Remittances	790.98	293.71	794.73	370.80	1192.34	786.01
Net	Dr.497.27		Dr.423.93		Dr.406.33	
103-Forest Remittances	736.35	739.37	637.53	643.58	525.33	514.74
Net	Cr.3.02		Cr.6.05		Cr.-10.59	

Annexure G

(Referred to Para 3 (ix) of Notes to Accounts on Page 65)

**Major Heads of Account where the expenditure incurred in March 2016 ranged between
50 per cent and 100 per cent of the total expenditure**

Sl No.	Major Head	Expenditure during March 2016	Total Expenditure during 2015-16	Percentage
		(₹ in crore)		
1	5475-Capital Outlay on Other General Economic Services	875.61	879.22	99.59
2	5051-Capital Outlay on Ports and Light Houses	159.28	197.75	80.55
3	5425-Capital Outlay on Other Scientific and Environmental Research	0.53	0.75	70.67
4	2551-Hill Areas	72.81	109.03	66.78
5	4055-Capital Outlay on Police	2.38	3.66	65.03
6	4401-Capital Outlay on Crop Husbandry	10.87	19.12	56.85
7	3435-Ecology and Environment	11.19	21.27	52.61
8	4810-Capital Outlay on New and Renewable Energy	2.70	5.17	52.22
9	5056-Capital Outlay on Inland water Transport	1.60	3.10	51.61