



**ACCOUNTS AT A GLANCE
2011-2012**



GOVERNMENT OF KERALA

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

PREFACE

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

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

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



Thiruvananthapuram
23-01-2013

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CHAPTER I

OVERVIEW

1.1 Introduction

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

1.2 Structure of Accounts

1.2.1 Government Accounts are kept in three parts

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

1.3 Finance Accounts and Appropriation Accounts

1.3.1 Finance Accounts

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

Receipts and disbursements of the State Government during 2011-12 are as given below:-

(₹ in crore)

Receipts Total: 50896.08	Revenue Total: 38010.36	Tax Revenue	31708.96
		Non -Tax Revenue	2592.18
		Grants-in-Aid	3709.22
	Capital Total:12885.72	Miscellaneous Capital Receipts	16.05
		Recovery of Loans and Advances	54.90
		Borrowings and other Liabilities(*)	12814.77
Disbursements Total: 50896.08	Revenue	46044.62	
	Capital	3852.92	
	Loans and Advances	998.54	

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

1.3.2 Appropriation Accounts

The Appropriation Accounts supplement the Finance Accounts and show the expenditure of the State Government against amounts charged and voted by the State Legislature. Excluding one Grant, viz., "Contingency Fund" there are 47 Grants, of which, 21 are exclusively voted Grants, two are exclusively charged Appropriations and 24 include both voted Grants and charged Appropriations

The Appropriation Acts passed by the State Legislature had estimated a gross expenditure of ₹ 64271.36 crore, including the supplementary provision of ₹ 4741.83 crore during the year 2011-12. An amount of ₹ 625.49 crore was estimated as recoveries in reduction of expenditure.

The Appropriation Accounts 2011-12 show disbursements aggregating ₹ 54414.63 crore against the budget provision of ₹ 64271.36 crore, resulting in saving of ₹ 9856.73 crore against Grants and Appropriations. The overall savings of ₹ 9856.73 crore was the result of savings of ₹ 10627.74 crore in 33 Grants and 19 Appropriations under the Revenue section and 24 Grants and 10 Appropriations under Capital section, offset by excess of ₹ 771.01 crore under 11 Grants and two Appropriations under the Revenue Section and four Grants under Capital Section.

Recoveries in reduction of expenditure amounted to ₹ 625.49 crore showing an increase of ₹ 266.58 crore vis-à-vis budget estimates.

1.4 Source and Application of Funds

1.4.1 Ways and Means Advances

Government, in order to maintain and sustain its liquidity position, takes Ways and Means Advances from the Reserve Bank of India (RBI) and thereafter, draws upon overdraft whenever there is shortfall from the agreed minimum cash balance in its account with the RBI. The State Government is required to maintain a minimum cash balance of ₹ 1.66 crore with RBI. The larger the amount and greater the number of times such ways and means advances are taken or drawals made, the more it reflects the adverse position of the cash balance of the Government. During 2011-12 Government of Kerala has not availed any Ways and Means Advance.

1.4.2 Fund Flow Statement (Source and Application of Funds)

The State had a revenue deficit of ₹ 8034.26 crore and a fiscal deficit of ₹ 12814.77 crore representing 2.46 *per cent* and 3.92 *per cent* respectively of the Gross State Domestic Product (GSDP). The fiscal deficit constituted 25.18 *per cent* of the total expenditure. This deficit was financed from Public Debt (₹ 6905.90 crore) and other liabilities (₹ 5908.87 crore). 81.76 *per cent* of the revenue receipts (₹ 38010.36 crore) of the State Government was spent on committed expenditure like salaries (₹ 16081.93 crore), interest payments (₹ 6293.59 crore) and pensions (₹ 8700.30 crore).

Source and Application of Funds

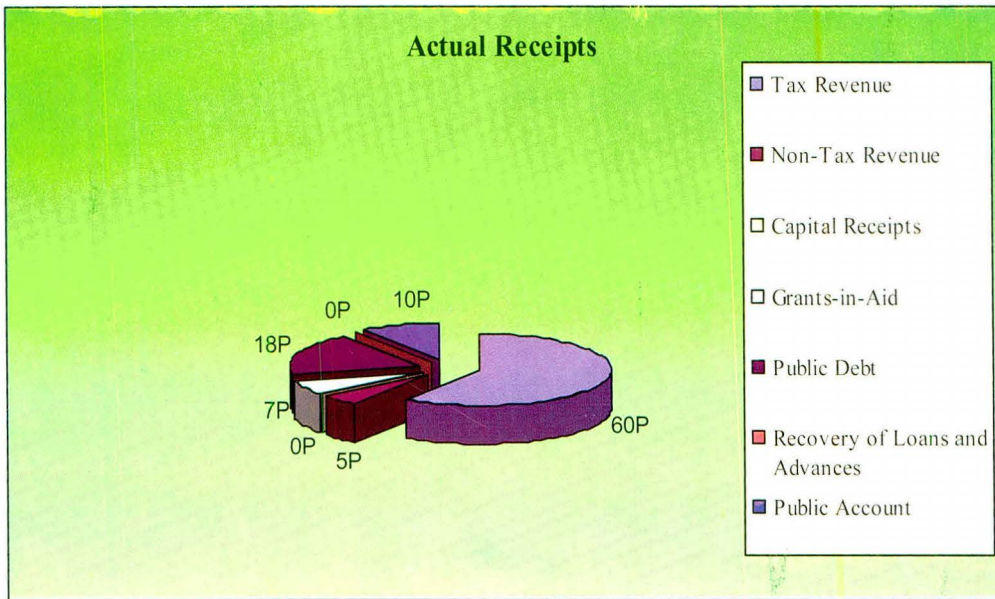
(₹ in crore)

SOURCE	PARTICULARS	Amount
	Opening Cash Balance	58.88
	Revenue Receipts	38010.36
	Capital Receipts	16.05
	Recovery of Loans & Advances	54.90
	Public Debt	9798.96
	Small Savings, Provident Fund and Others	22981.93
	Reserves & Sinking Funds	402.35
	Deposits Received	6370.48
	Civil Advances recovered	0.27
	Suspense & Miscellaneous	106430.60
	Contingency Fund	33.92
	Remittances	9270.14
	Total	193428.84

APPLICATION	PARTICULARS	Amount
	Revenue Expenditure	46044.62
	Capital Expenditure	3852.92
	Loans Given	998.54
	Repayment of Public Debt (*)	2893.06
	Payment towards Small Savings and Deposits and Advances	19142.88
	Reserves & Sinking Funds	383.18
	Deposits Returned	6421.84
	Civil Advances Given	0.38
	Suspense and Miscellaneous	104772.31
	Contingency Fund	20.80
	Remittances	9427.54
	Closing Cash Balance	-529.23
Total	193428.84	

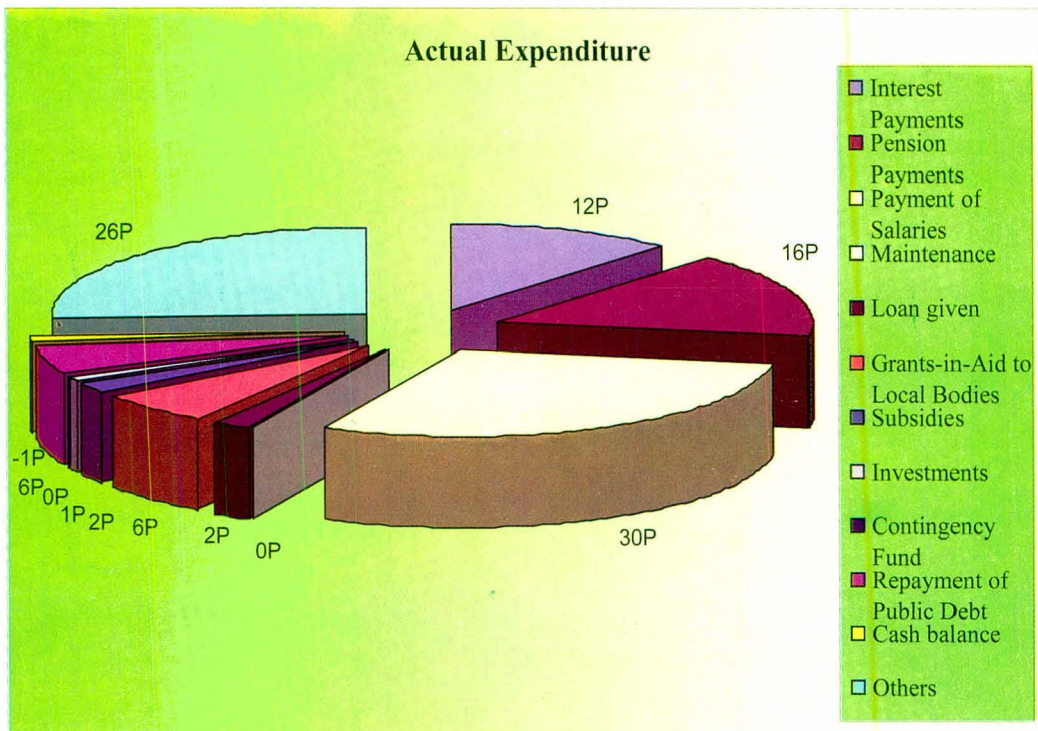
(*)To central Government (₹ 370.54 crore) and others (₹ 2522.52crore)

1.4.3 Where the Rupee came from



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

1.4.4 Where the Rupee went



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

1.5 Highlights of Accounts

(₹ in crore)

Sl. No.		B.E 2011-2012	Actuals	% of Actuals to B.E	% of Actuals to GSDP (*)
1	Tax Revenue	32818.51	31708.96	96.62	9.71
2	Non-Tax Revenue	2530.94	2592.18	102.42	0.79
3	Grants-in-Aid and Contributions	4078.06	3709.22	90.96	1.14
4	Revenue Receipts (1+2+3)	39427.51	38010.36	96.41	11.63
5	Recovery of Loans & Advances	70.75	54.90	77.60	0.02
6	Other Receipts	20.00	16.05	80.25	0.00
7	Borrowings & Other Liabilities (#)	15248.82	12814.77	84.04	3.92
8	Capital Receipts (5+6+7)	15339.57	12885.72	84.00	3.94
9	Total Receipts (4+8)	54767.08	50896.08	92.93	15.58
10	Non-Plan Expenditure (NPE)	43625.55	41754.09	95.71	12.78
11	NPE on Revenue Account	41634.94	40717.41	97.80	12.46
12	NPE on Interest Payments (out of 11)	6254.56	6293.59	100.62	1.93
13	NPE on Capital Account	1990.61	1036.68	52.08	0.32
14	Plan Expenditure	11141.53	9141.99	82.05	2.80
15	Plan Expenditure on Revenue Account	6748.20	5327.21	78.94	1.63
16	Plan Expenditure on Capital Account	4393.33	3814.78	86.83	1.17
17	Total Expenditure (10+14)	54767.08	50896.08	92.93	15.58
18	Expenditure on Revenue Account (11+15)	48383.14	46044.62	95.17	14.09
19	Expenditure on Capital Account (13 +16)**	6383.94	4851.46	75.99	1.49
20	Revenue Deficit[18-4]	8955.63	8034.26	89.71	2.46
21	Fiscal Deficit 17-(4+5+6)	15248.82	12814.77	84.04	3.92

(*) Gross State Domestic Product (₹ 326693 crore) Source: Budget in brief 2012-13 of State Government
 (#) Net (Receipts-Disbursements) of Public Debt + Net of Contingency Fund + Net of Public Account + Net of Opening and Closing Cash Balance.

(**) Expenditure on Capital Account consists of Capital Expenditure (₹ 3852.92 crore) and Loans and Advances disbursed (₹ 998.54 crore)

1.6. What do the Deficits and Surpluses indicate?

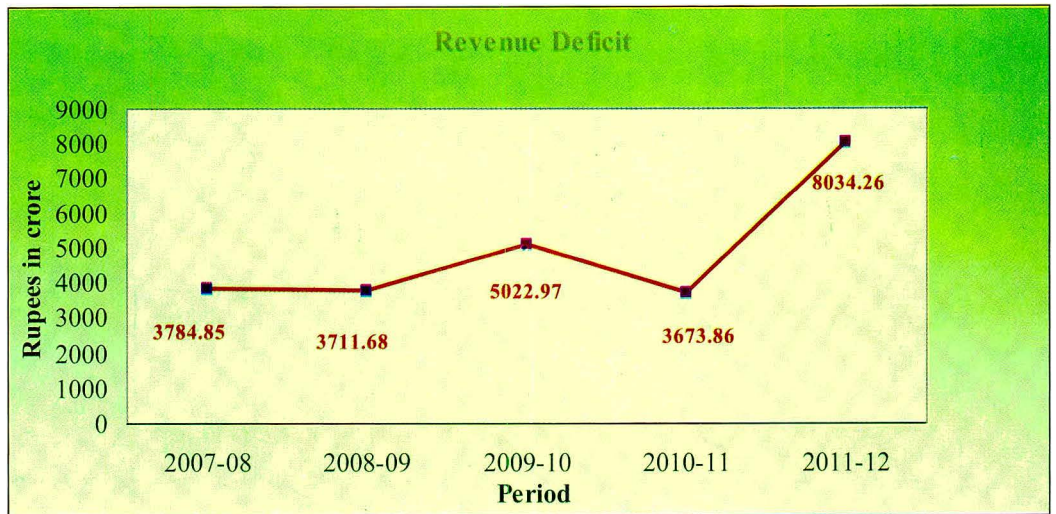
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure.
Fiscal Deficit/Surplus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

The revenue deficit of the State which indicates the excess of its revenue expenditure over revenue receipts showed inter-year variations during 2007-2012. It increased from ₹ 3784.85 crore in 2007-08 to ₹ 8034.26 crore in 2011-12. It increased sharply from ₹ 3673.86 crore in 2010-11 to ₹ 8034.26 crore in 2011-12. The increase of 118.69 *per cent* in revenue deficit during the current year was due to the growth rate of 32.84 *per cent* in revenue expenditure compared to the growth rate of 22.65 *per cent* in revenue receipts.

The fiscal deficit increased from ₹ 6100.20 crore in 2007-08 to ₹ 12814.77 crore in 2011-12. It increased sharply from ₹ 7730.45 crore in 2010-11 to ₹ 12814.77 crore in 2011-12 mainly due to increase in revenue deficit. The increase in fiscal deficit by ₹ 5084.32 crore during the year over the previous year was the net effect of increase in revenue deficit, (₹ 4360.40 crore), decrease in non-debt capital receipts (₹ 2.11 crore) and increase in Capital expenditure (₹ 489.23 crore) and increase in disbursement of loans and advances (₹ 236.80 crore).

As a proportion of GSDP, the revenue deficit increased to 2.46 *per cent* and the fiscal deficit to 3.92 *per cent* in 2011-12 from 1.33 *per cent* and 2.79 *per cent* in 2010-11. The Medium Term Fiscal Plan for years 2011-12 to 2013-14 envisaged a revenue deficit target of 1.81 *per cent* of GSDP and a fiscal deficit target of 3.43 *per cent* of GSDP for the year 2011-12. The percentages of revenue and fiscal deficit during 2011-12 were more than the targets fixed in the Medium Term Fiscal Plan.

1.6.1 Trend of Revenue Deficit/Surplus



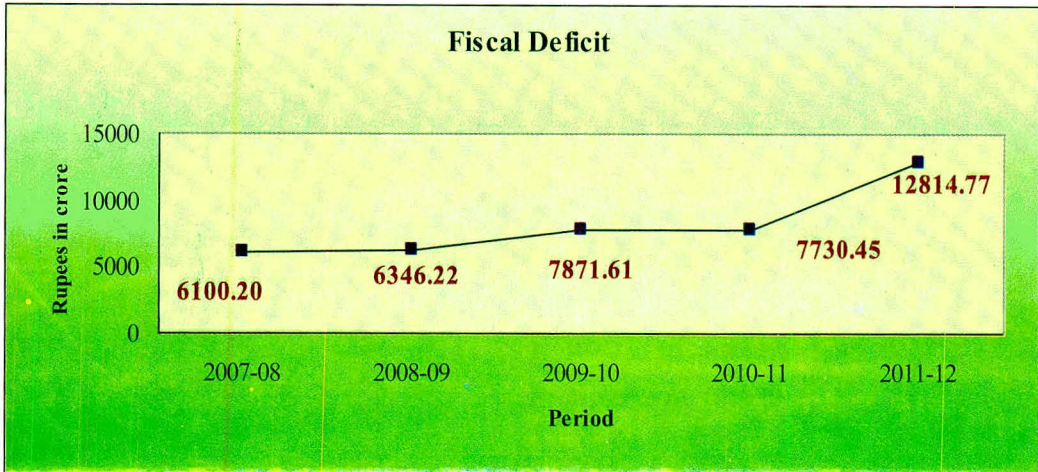
The State Government enacted the Kerala Fiscal Responsibility Act, 2003 which came into force on 5 December 2003 to ensure prudence in fiscal management and fiscal stability by progressive elimination of revenue deficit and sustainable debt management consistent with fiscal stability, greater transparency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

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

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

Percentage of fiscal deficit to GSDP was 6.15 at the beginning of April, 2003. This has come down to 3.92 in 2011-12. Budget Estimates for 2011-12 provided a fiscal deficit of ₹ 15248.82 crore (4.67 per cent of GSDP) where as the actual fiscal deficit was ₹ 12814.77 crore (3.92 per cent of GSDP). The position for the last five years is as below:-

1.6.2 Trend of Fiscal Deficit



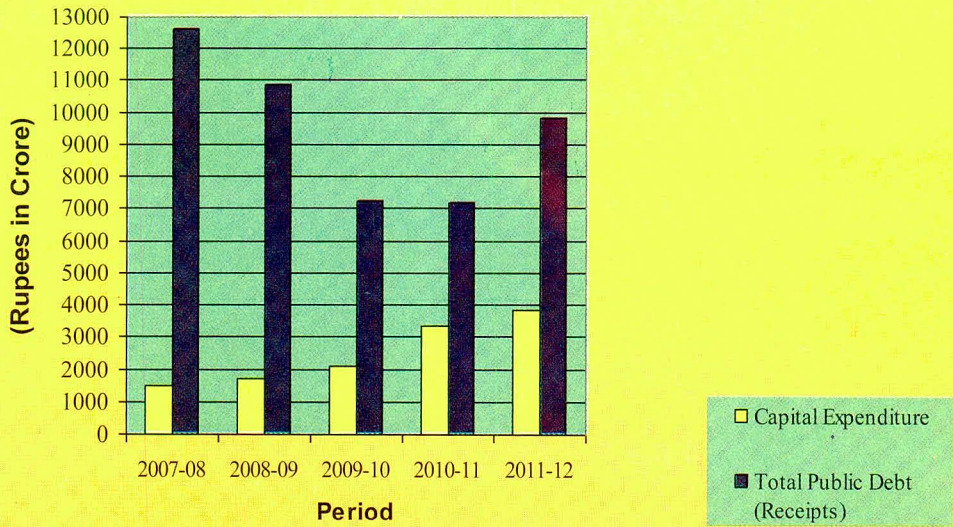
1.6.3 Proportion of borrowed funds spent on Capital expenditure

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

(₹ in crore)

Year	Public Debt (Receipt)	Capital Expenditure	Capital Expenditure as a percentage of Public Debt receipt
2007-08	12628.50	1474.58	11.68
2008-09	10842.36	1695.60	15.64
2009-10	7256.14	2059.39	28.38
2010-11	7188.90	3363.69	46.79
2011-12	9798.96	3852.92	39.32

Trend of Public Debt and Capital Expenditure



CHAPTER II

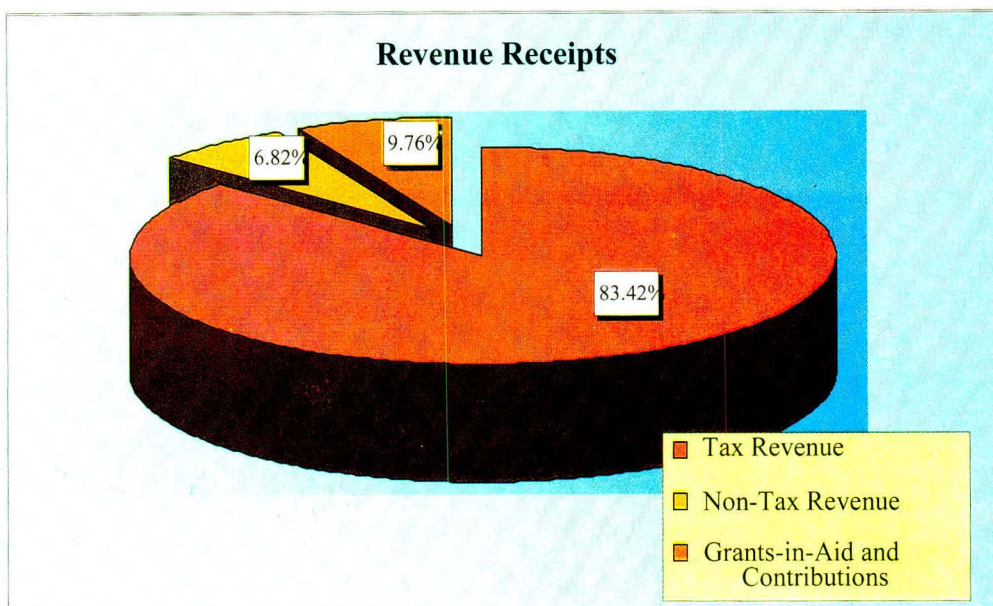
RECEIPTS

2.1 Introduction

Total Receipts for 2011-12 were ₹ 50896.08 crore (Revenue Receipt ₹ 38010.36 crore and Capital Receipts ₹ 12885.72 crore). Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Revenue receipts comprises Tax Revenue (₹ 31708.96 crore), Non-Tax Revenue (₹ 2592.18 crore) and Grants-in-Aid and Contributions (₹ 3709.22 crore).

2.2 Revenue Receipts

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



Revenue Receipts Components (2011-12)

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

(₹ in crore)

Components	Actuals
A. Tax Revenue	31708.96
Taxes on Income and Expenditure	3598.41
Taxes on Property, Capital and other Transactions	3115.53
Taxes on Commodities and Services	24995.02
B. Non-Tax Revenue	2592.18
Interest Receipts, Dividends and Profits	203.93
General Services	1624.53
Social Services	271.56
Economic Services	492.16
C. Grants-in-aid and Contributions	3709.22
Total - Revenue Receipts	38010.36

2.3 Trend of Receipts

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

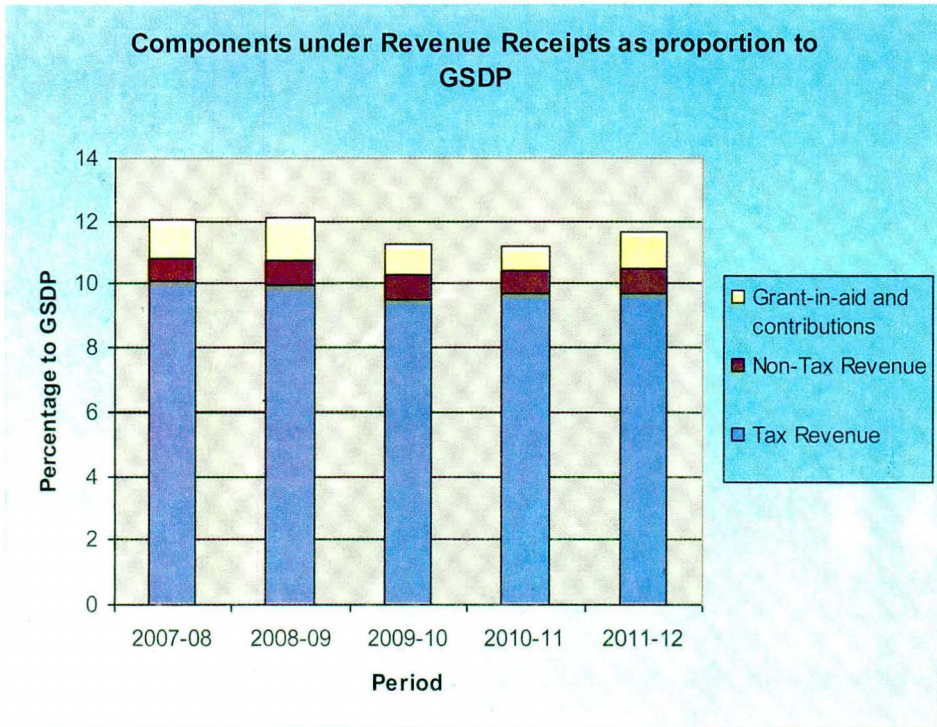
(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Tax Revenue	17720.65 (10.12)	20265.70 (9.99)	22023.80 (9.48)	26863.54 (9.70)	31708.96 (9.71)
Non-Tax Revenue	1209.55 (0.69)	1559.29 (0.77)	1852.22 (0.80)	1930.79 (0.70)	2592.18 (0.79)
Grants-in-Aid	2176.59 (1.24)	2687.19 (1.33)	2233.38 (0.96)	2196.62 (0.79)	3709.22 (1.14)
Total Revenue Receipts	21106.79 (12.05)	24512.18 (12.09)	26109.40 (11.24)	30990.95 (11.19)	38010.36 (11.63)
GSDP	175141	202783	232381	276997	326693

Note : GSDP figures communicated by Director of Economics and Statistics of the State Government.. The figures for 2009-10 are provisional and that for 2010-11 are Quick Estimates. The figures for 2011-12 are adopted from the budget documents for 2012-13.

The GSDP increased by 17.94 *per cent* between 2010-11 and 2011-12, while revenue collection increased by 22.65 *per cent*. Gross Tax Revenue of ₹ 31708.96 crore and Non-Tax Revenue of ₹ 2592.18 crore during 2011-12 formed 9.71 *per cent* and 0.79 *per cent* respectively of the GSDP. Major portion of Tax Revenue (₹ 18938.83 crore) was collected under Taxes on Sales, Trade etc. (5.80 *per cent* of the GSDP). Out of the Tax Revenue of ₹ 31708.96 crore, the contributions of State's Own Taxes and Central Tax transfers were ₹ 25718.60 crore and ₹ 5990.36 crore respectively.

Trend of Revenue receipts relative to GSDP is presented below:



Sector-wise Tax Revenue

Sector-wise composition of Tax Revenue from 2007 to 2012 is given below:

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Taxes on Income and Expenditure	2170.96	2294.30	2846.42	3118.79	3598.41
Taxes on Property and Capital Transactions	2136.33	2113.13	2019.52	2667.37	3115.53
Taxes on Commodities and Services	13413.36	15858.27	17157.86	21077.38	24995.02
Total Tax Revenue	17720.65	20265.70	22023.80	26863.54	31708.96

2.4 Performance of State's Own Tax Revenue collection

An analysis of State's Own Tax Revenue and its percentage to GSDP for the period 2007-08 to 2011-12 are shown below:

(₹ in crore)

Year	Tax Revenue	State's share of Union Taxes	State's Own Tax Revenue	
			Amount	Percentage of Tax Revenue to GSDP
2007-08	17720.65	4051.70	13668.95	7.80
2008-09	20265.70	4275.52	15990.18	7.89
2009-10	22023.80	4398.78	17625.02	7.58
2010-11	26863.54	5141.85	21721.69	7.84
2011-12	31708.96	5990.36	25718.60	7.87

The total State's Own Tax Revenue collected during 2011-12 was ₹ 953.54 crore more than the normative assessment made by the Thirteenth Finance Commission (₹ 24765.06 crore) for the year.

2.5 Efficiency of Tax Collection

Tax collection under the major sectors and expenditure on collection for the period 2007-08 to 2011-12 are given below:

A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Collection	2136.33	2113.13	2019.52	2667.37	3115.53
Expenditure on Collection	233.30	254.87	301.08	303.36	453.98
Percentage of expenditure on collection to revenue collection	10.92	12.06	14.91	11.37	14.57

B. Taxes on Commodities and Services

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Revenue Collection	13413.36	15858.27	17157.86	21077.38	24995.02
Expenditure on Collection	193.33	214.44	253.72	255.58	381.23
Percentage of expenditure on collection to revenue collection	1.44	1.35	1.48	1.21	1.53

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

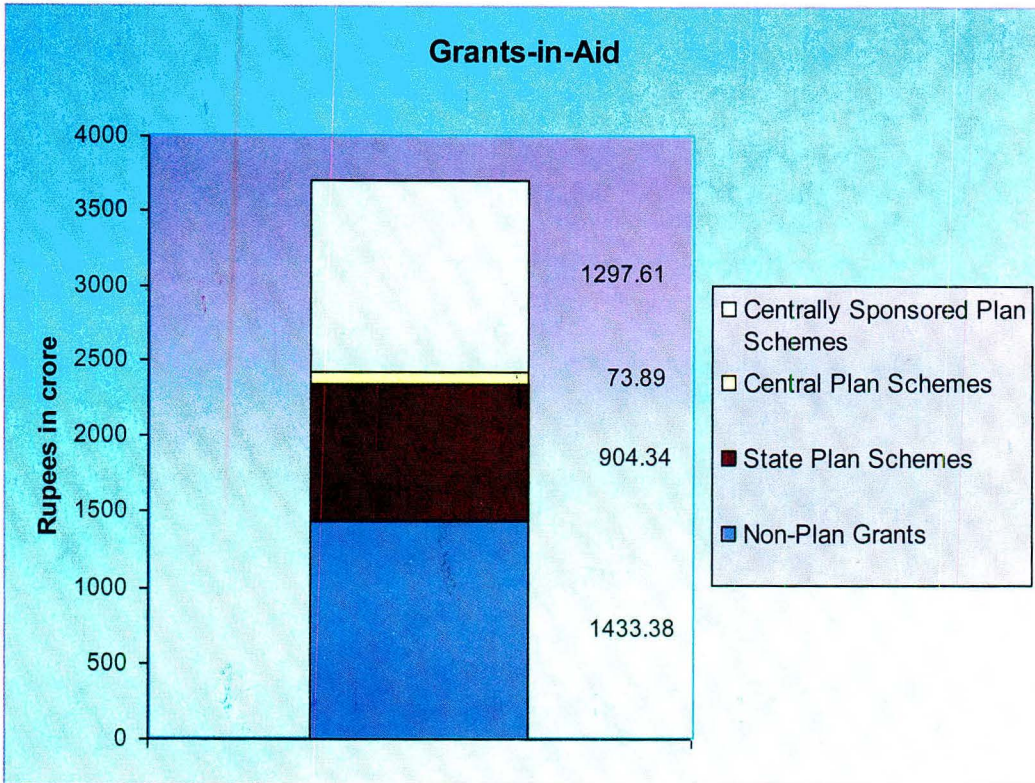
Share of various taxes to total revenue receipts are given below:

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Corporation Tax	1285.89	1402.06	1810.29	2009.77	2357.86
Taxes on Income other than Corporation Tax	863.02	880.27	1008.40	1062.05	1197.69
Taxes on Wealth	1.43	1.36	4.10	4.12	9.10
Customs	765.85	817.31	615.64	899.11	1038.62
Union Excise Duties	731.10	712.81	495.90	654.08	672.08
Service Tax	404.57	461.82	464.45	512.72	715.01
Others	-0.16	-0.11
Total State Share of Union Taxes	4051.70	4275.52	4398.78	5141.85	5990.36
Total Tax Revenue	17720.65	20265.70	22023.80	26863.54	31708.96
Percentage of Union Taxes to total Tax Revenue	22.86	21.10	19.97	19.14	18.89

2.7 Grants-in-Aid

Grants-in-Aid represent assistance from Government of India, and comprise of Grants for State Plan Schemes, Central Plan Schemes and Centrally Sponsored Schemes approved by Planning Commission and Non-Plan grants recommended by the Finance Commission and other grants. Total receipts during the year 2011-12 under Grants-in-aid were ₹ 3709.22 crore as shown below:



2.8 Public Debt

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

Trend of Public Debt over the past 5 years

(₹ in crore)

Year	Internal Debt		Loans and Advances from Central Govt.		Total Public Debt (Net)
	Receipts	Repayments	Receipts	Repayments	
2007-08	12212.07	8162.06	416.43	255.57	4210.87
2008-09	10074.32	5279.26	768.04	292.05	5271.05
2009-10	6693.80	2140.00	562.34	265.68	4850.46
2010-11	6827.50	1667.43	361.40	307.60	5213.87
2011-12	9391.81	2522.52	407.15	370.54	6905.90

CHAPTER III

EXPENDITURE

3.1 Introduction

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

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

3.2 Revenue Expenditure

Revenue expenditure was less than the budget estimates by ₹ 2338.52 crore (less by ₹ 917.53 crore under 'Non-Plan' and ₹ 1420.99 crore under 'Plan').

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

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Budget Estimates	28275.39	30307.98	33600.88	37766.55	48383.14
Actuals	24891.64	28223.86	31132.37	34664.81	46044.62
Shortfall	3383.75	2084.12	2468.51	3101.74	2338.52
Percentage of shortfall over BE	11.97	6.88	7.35	8.21	4.83

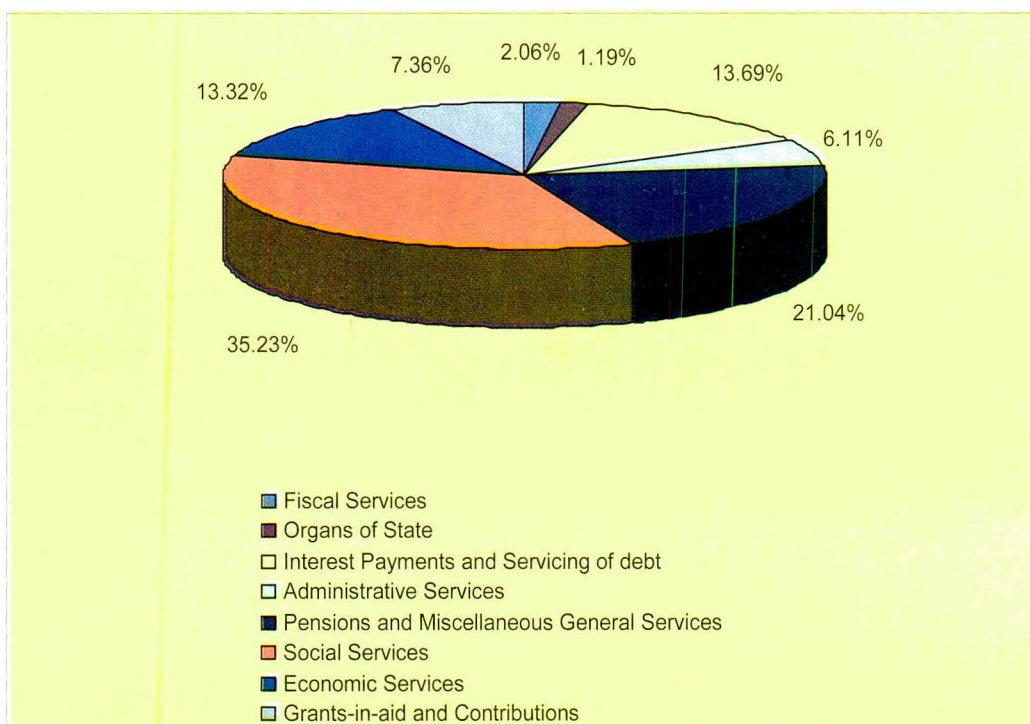
3.2.1 Sectoral distribution of Revenue Expenditure

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

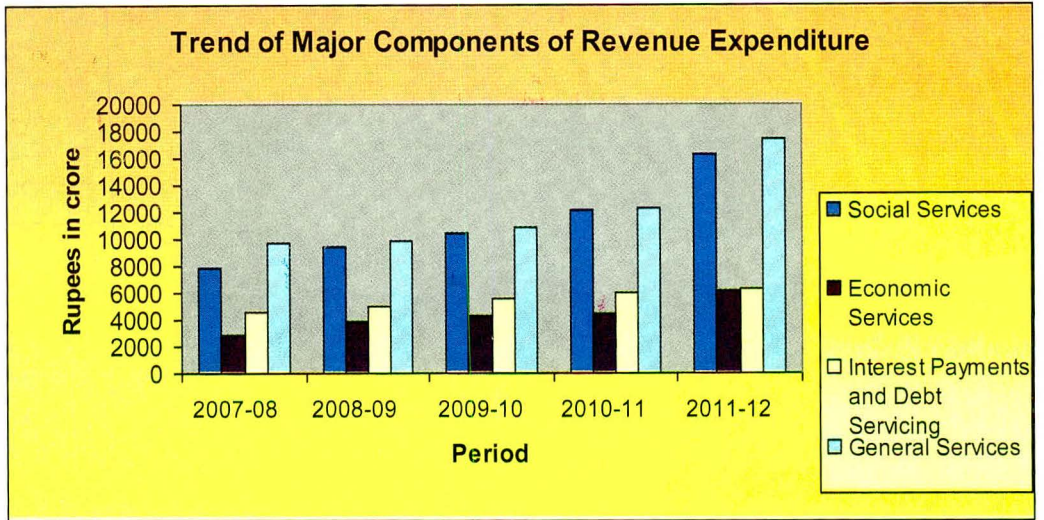
(₹ in crore)

	Components	Amount	Percentage to Total Revenue Expenditure
A.	Fiscal Services	947.85	2.06
	Collection of Taxes on Income and Expenditure	0.38	#
	Collection of Taxes on Property and Capital transactions	453.98	0.99
	Collection of Taxes on Commodities and Services	381.23	0.83
	Other Fiscal Services	112.26	0.24
B	Organs of State	548.85	1.19
C	Interest Payments and Servicing of Debt	6303.59	13.69
D	Administrative Services	2813.97	6.11
E	Pensions and Miscellaneous General Services	9685.76	21.04
F	Social Services	16223.86	35.23
G	Economic Services	6131.66	13.32
H	Grants-in-aid and Contributions	3389.08	7.36
	Total Expenditure (Revenue account)	46044.62	100

negligible



3.2.2 Major Components of Revenue Expenditure (2007-2012)



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

3.3 Capital Expenditure

Capital disbursements were less than the budget estimates by ₹ 1532.48 crore due to less disbursement under Non-Plan (₹ 953.93 crore) and Plan (₹ 578.55 crore).

3.3.1 Sectoral distribution of Capital Expenditure

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

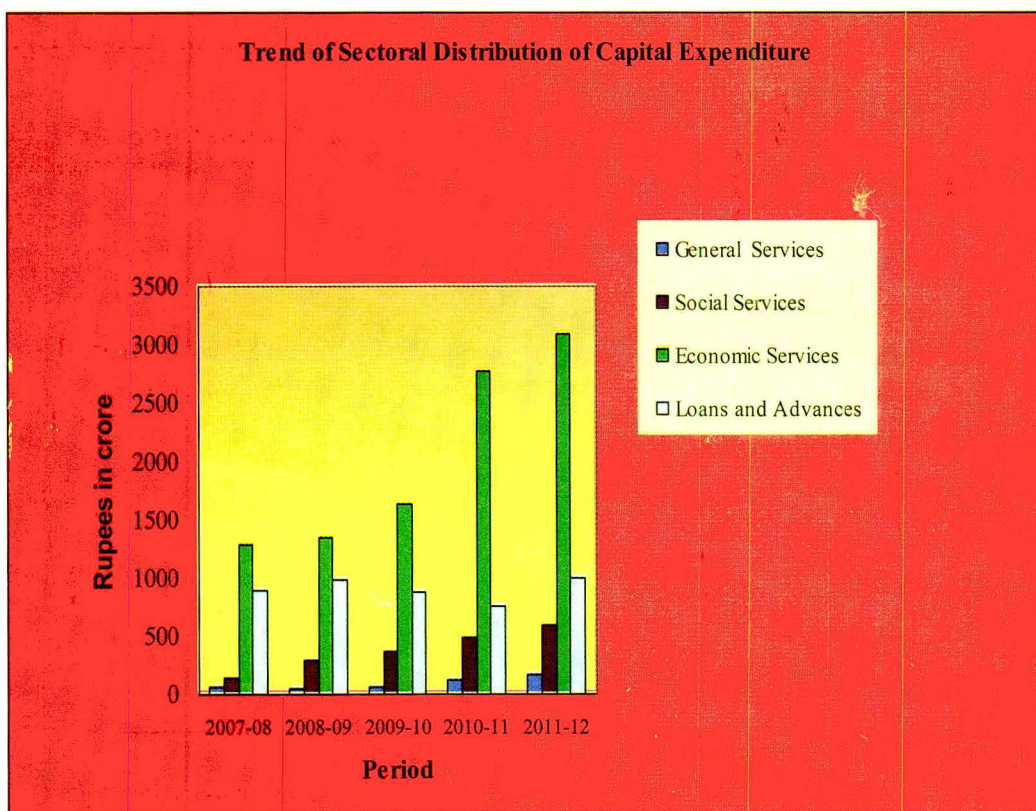
(₹ in crore)

Sl No	Sector	Amount	Percentage to Capital Expenditure
1	General Services	162.34	3.35
2	Social Services	594.88	12.26
3	Economic Services	3095.70	63.81
4	Loans and Advances	998.54	20.58
	Total	4851.46	100.00

3.3.2 Sectoral distribution of capital expenditure over the past five years

(₹ in crore)

Sl. No.	Sector	2007-08	2008-09	2009-10	2010-11	2011-12
1	General Services	57.06	52.66	66.80	118.55	162.34
2	Social Services	134.64	290.51	363.63	479.24	594.88
3	Economic Services	1282.88	1352.43	1629.16	2765.90	3095.70
4	Loans and Advances	893.16	983.68	876.68	761.74	998.54
	Total	2367.74	2679.28	2936.27	4125.43	4851.46

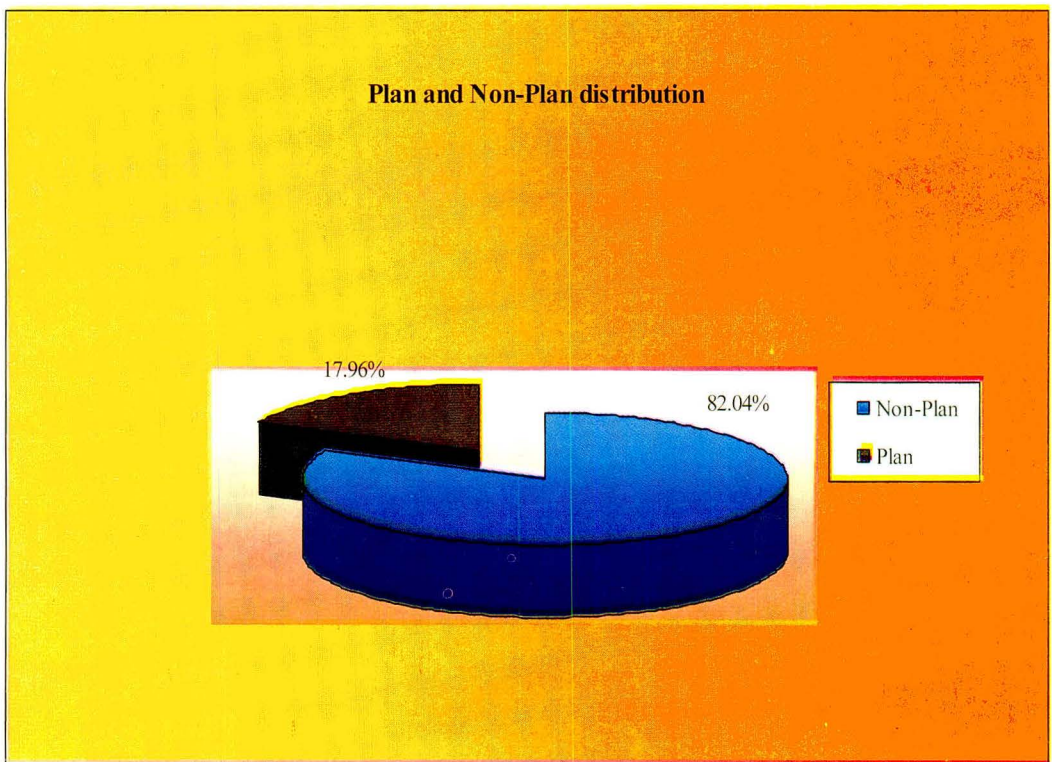


CHAPTER IV

PLAN & NON- PLAN EXPENDITURE

4.1 Distribution of expenditure

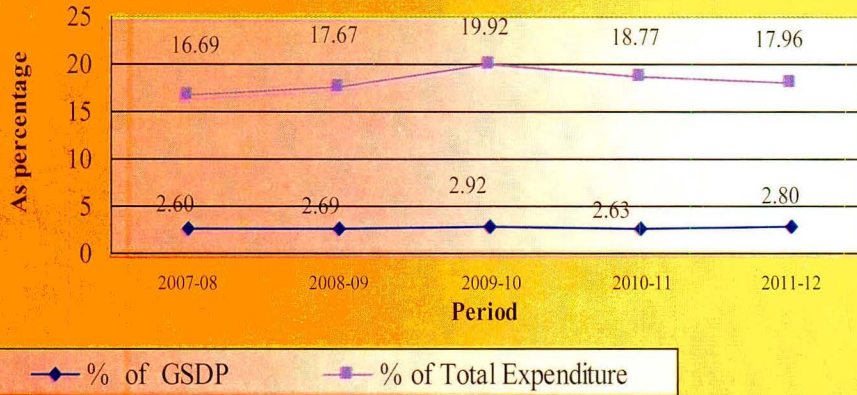
The Pie-chart below shows the distribution of disbursement under Plan and Non-Plan expenditure.



4.2 Plan Expenditure

During the year 2011-12, Plan Expenditure representing 17.96 per cent of total disbursements was ₹ 9141.99 crore comprising ₹ 7577.69 crore under State Plan and ₹ 1564.30 crore under Centrally Sponsored Schemes/Central Plan Schemes.

Plan Expenditure as proportion of total expenditure and GSDP



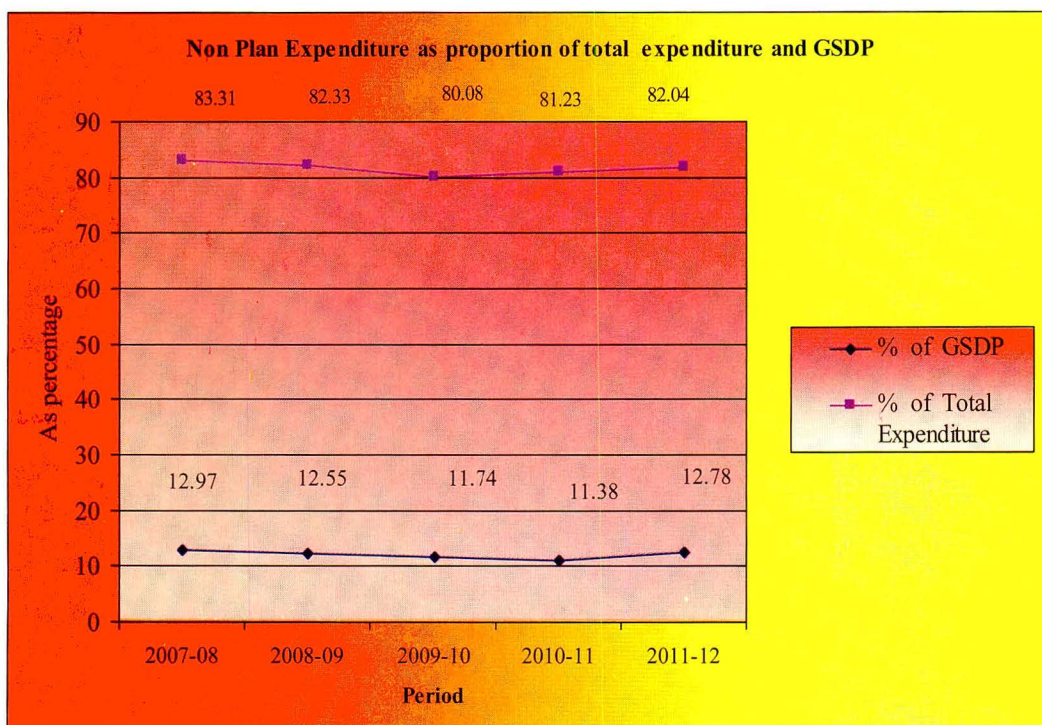
4.2.1 Plan expenditure under Capital Account

(₹ in crore)

	2007-08	2008-09	2009-10	2010-11	2011-12
Total Capital Expenditure	2367.74	2679.29	2936.07	4125.43	4851.46
Capital Expenditure(plan) (Includes Loans and Advances)	2271.58	2250.01	2606.36	3084.97	3814.78
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	95.94	83.98	88.77	74.78	78.63

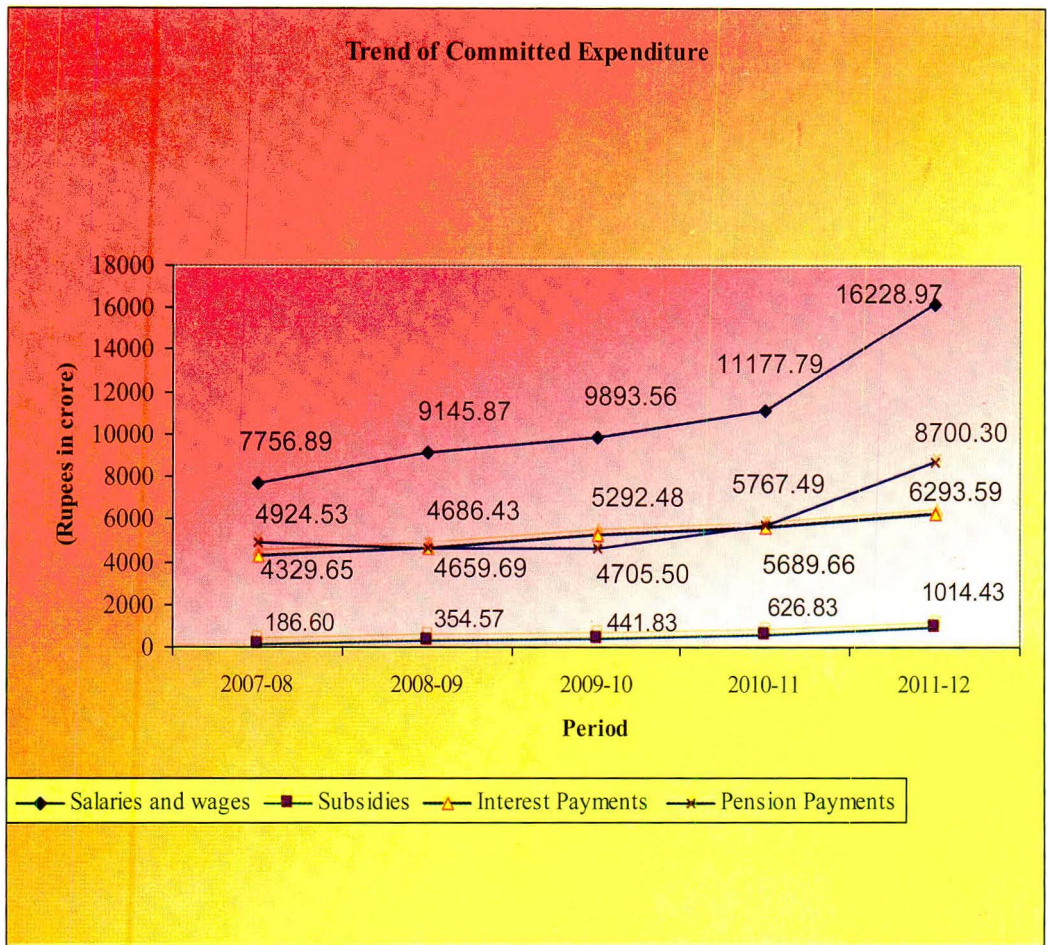
4.3. Non-Plan Expenditure

Non-Plan expenditure during 2011-12 (₹ 41754.09 crore) consists of ₹ 40717.41 crore under Revenue and ₹ 1036.68 crore under Capital. It represents 82.04 *per cent* of the total expenditure of ₹ 50896.08 crore.



4.4 Committed Expenditure

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



The ratio of salaries and wages, interest payments, pension and subsidies to Revenue Receipts of the State during the current year was 84.81 *per cent*. The steep upward trends of committed expenditure leave the Government with lesser flexibility for development spending.

(₹ in crore)

Component	2007-08	2008-09	2009-10	2010-11	2011-12
Committed Expenditure	17197.67	18846.56	20333.37	23261.77	32237.29
Revenue Expenditure	24891.64	28223.86	31132.37	34664.81	46044.62
Percentage of committed expenditure to Revenue Receipts	81.48	76.89	77.88	75.06	84.81
Percentage of committed expenditure to Revenue Expenditure	69.09	66.78	65.31	67.10	70.01

Pension payments during 2011-12 was more than the projection made by State Government in Medium Term Fiscal Plan (₹ 7311 crore) and exceeded the assessment made by the Thirteenth Finance Commission (₹ 6051.00 crore). The expenditure on salaries and wages (including the salary of staff of State aided educational institutions paid by Government) during the year 2011-12 was ₹ 16228.97 crore constituting 42.70 *per cent* of the revenue receipts and 35.25 *per cent* of the revenue expenditure. The salary expenditure is 52.27 *per cent* of revenue expenditure net of interest and pension payments and it remained almost in line with the projection made by State Government in Medium Term Fiscal Plan (₹ 16326 crore).

CHAPTER V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts

The Appropriation Accounts of the Government of Kerala for the year 2011-12 presents the accounts of sums expended in the year ended 31 March 2012 compared with the sums specified in the Schedules appended to the Appropriation Acts passed by the State Legislature under Articles 204 and 205 of the Constitution of India.

As per the Appropriation Accounts of the State for the year 2011-12, there was actual expenditure of ₹ 54414.63 crore comprising ₹ 46652.51 crore Revenue Expenditure, ₹ 3870.52 crore Capital Expenditure, ₹ 2893.06 crore repayment of Public Debt and ₹ 998.54 crore Loans and Advances. There were Savings under these sections with reference to total Grants/Appropriation allocated by the State Legislature as indicated below:

(₹ in crore)

Sl. No.	Nature of expenditure	Original Grant/ Appropriation	Supplementary Grant/ Appropriation	Total	Actual Expenditure	Savings (-) Excess (+)
1	Revenue					
	Voted	38578.19	3381.35	41959.54	40151.10	-1808.44
	Charged	6734.04	40.37	6774.41	6501.41	-273.00
2	Capital					
	Voted	3815.82	1256.12	5071.94	3834.87	-1237.07
	Charged	26.98	11.40	38.38	35.65	-2.73
3	Public Debt					
	Charged	9145.37		9145.37	2893.06	-6252.31
4	Loans and Advances					
	Voted	1229.13	52.59	1281.72	998.54	-283.18
	Total	59529.53	4741.83	64271.36	54414.63	-9856.73

5.2 Trend of Savings/Excess during the past five years

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
2007-08	-3233.47	-634.49	-1862.17	-224.82	-5954.95
2008-09	-1985.65	-536.13	-4920.56	-276.48	-7718.82
2009-10	-2336.57	-587.47	-9742.10	-561.91	-13228.05
2010-11	-2807.86	-1854.98	-10376.07	-448.99	-15487.90
2011-12	-2081.44	-1239.80	-6252.31	-283.18	-9856.73

5.2.1 Excess over provision requiring regularisation

The Appropriation Accounts disclosed excess expenditure of ₹ 771.01 crore over the authorisation from the Consolidated Fund of the State during 2011-12 in 14 Grants and two Appropriations. This excess expenditure of ₹ 771.01 crore as indicated below requires regularisation under Article 205 of the Constitution of India.

(₹ in crore)

Sl. No.	Number and title of Grant/Appropriation	Total grant/appropriation	Expenditure	Excess
	Voted Grants -Revenue			
1	I State Legislature	50.69	50.93	0.24
2	V Agricultural Income Tax and Sales Tax	180.87	183.56	2.69
3	VII Stamps and Registration	145.71	146.31	0.60
4	VIII Excise	140.02	144.77	4.75
5	XI District Administration and Miscellaneous	353.07	361.35	8.28
6	XII Police	1619.54	1724.02	104.48
7	XIII Jails	63.73	64.76	1.03
8	XVI Pension and Miscellaneous	9102.13	9672.30	570.17

(₹ in crore)

Sl. No.	Number and title of Grant/Appropriation		Total grant/appropriation	Expenditure	Excess
9	XIX	Family Welfare	257.54	306.41	48.87
10	XXVIII	Miscellaneous Economic Services	88.24	90.52	2.28
11	XLI	Transport	105.87	120.78	14.91
	Total	Voted Grants-Revenue	12107.41	12865.71	758.30
		Charged Appropriation-Revenue			
12	II	Heads of States, Ministers and Headquarters Staff	86.98	89.53	2.55
13	XII	Police	0.06	0.09	0.03
	Total	Charged Appropriation-Revenue	87.04	89.62	2.58
		Voted Grants-Capital			
14	XII	Police	0.91	1.03	0.12
15	XIV	Stationery and Printing and other Administrative Services	1.70	2.11	0.41
16	XLII	Tourism	111.05	120.64	9.59
17	XLVI	Social Security and Welfare	1.33	1.34	0.01
	Total	Voted Grants-Capital	114.99	125.12	10.13
	Grand Total		12309.44	13080.45	771.01

5.2.2 Significant Savings

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

Grant No.	Nomenclature	2007-08	2008-09	2009-10	2010-11	2011-12
REVENUE VOTED						
XXII	Urban Development	63	22	61	60	58
CAPITAL VOTED						
XX	Water supply and Sanitation	17	37	51	68	39
XXIX	Agriculture	68	62	64	61	59
XXXVIII	Irrigation	22	33	34	44	78
CAPITAL CHARGED						
	Public Debt Repayment	18	47	80	84	68

5.2.3 Unnecessary Supplementary Grants

Supplementary provisions aggregating ₹ 793.63 crore, obtained in 22 cases of ₹ 50 lakh or more in each case during the year, proved unnecessary as the expenditure did not come up to the level of the original provisions. A few instances are given below:

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
Revenue Voted				
III	Administration of Justice	339.71	15.15	330.52
IV	Elections	109.03	1.20	100.01
VI	Land Revenue	337.01	2.57	310.51
X	Treasury and Accounts	153.55	2.08	150.48
XIV	Stationery and Printing and Other Administrative Services	317.02	10.09	292.86

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
XVII	Education, Sports, Art and Culture	10019.15	66.93	9564.38
XX	Water Supply and Sanitation	602.83	1.00	383.04
XXI	Housing	122.49	4.12	105.54
XXII	Urban Development	623.02	22.50	274.08
XXIV	Labour and Labour Welfare	529.44	54.83	429.26
XXVI	Relief on account of Natural Calamities	314.82	9.03	272.89
XXIX	Agriculture	1451.97	95.20	1372.60
XXXIV	Forest	317.63	5.70	304.58
XXXV	Panchayat	191.70	16.79	185.31
XXXVI	Community Development	350.29	107.32	270.00
XXXVIII	Irrigation	320.27	0.60	233.57
XLII	Tourism	186.92	10.26	148.21
Capital Voted				
XVII	Education, Sports, Art and Culture	174.45	55.13	78.57

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
XXI	Housing	301.34	7.07	299.15
XXIX	Agriculture	154.94	72.36	92.27
XXXVIII	Irrigation	532.87	206.35	163.10
XLI	Transport	361.39	27.35	319.25

5.3 Advances from Contingency Fund

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

	2007-08	2008-09	2009-10	2010-11	2011-12
Number of withdrawals from Contingency Fund	12	11	8	9	7
Total withdrawals from Contingency Fund (Rupees in crore)	135.39	58.76	55.65	46.85	57.28
Withdrawals from Contingency Fund as percentage to total Budget provision	0.43	0.17	0.15	0.11	0.11

Till the close of the year 2011-12, a total amount of ₹ 20.80 crore under 6216 Loans for Housing (₹ 19.79 crore drawn on 30 March 2012), and under 5051 Capital Outlay on Ports and Light Houses (₹ 1.01 crore drawn on 31 March 2012) was not recouped to the Fund

CHAPTER VI

ASSETS AND LIABILITIES

6.1 Assets

In the existing Government accounting system, comprehensive accounting of fixed assets like land and building owned by the Government is not done. However, the government accounts do capture the financial liabilities of Government and the assets created out of the expenditure incurred. Total investments as share capital in Statutory Corporations, Government Companies, Other Joint Stock Companies, Co-operative Banks and Societies etc., stood at ₹ 4206.43 crore at the end of 2011-12 (excluding investment of ₹ 168.58 crore for which details are awaited). Dividends received during the year were ₹ 67.44 crore (1.54 *per cent* of investment). During 2011-12, investments increased by ₹ 475.32 crore and dividend income decreased by ₹ 8.02 crore.

The cash balance with the Government excluding departmental balances (PWD, Forest etc.) decreased from ₹ 58.88 crore at the beginning of the year 2011-12 to ₹ -529.23 crore at its end.

6.2 Debt and Liabilities

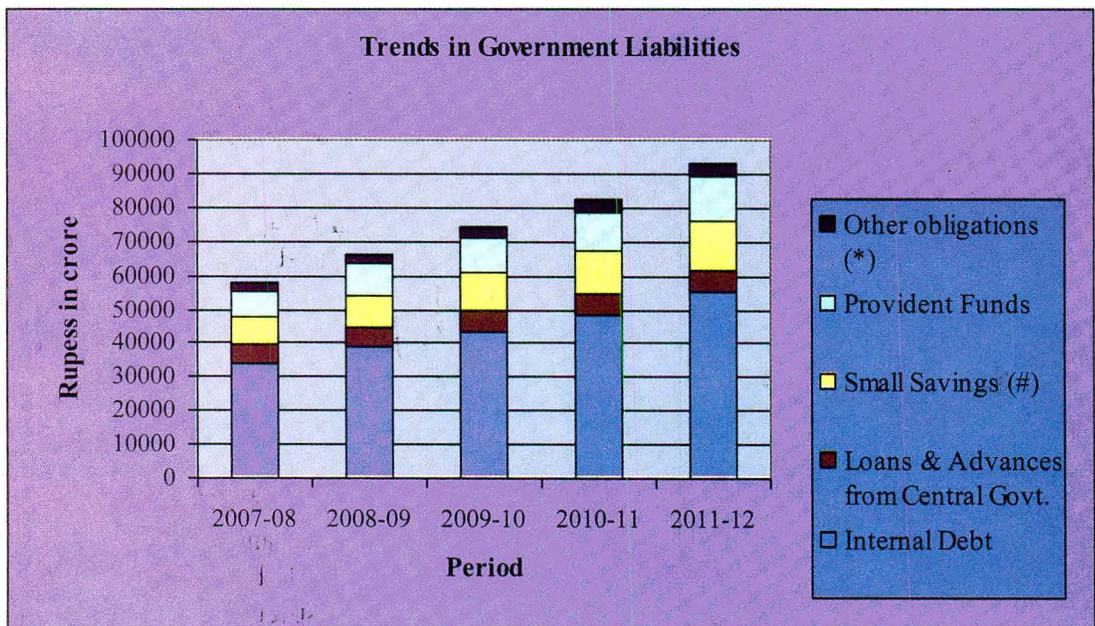
Outstanding Public Debt of the State at the end of 2011-12 was ₹ 61793.08 crore, comprising Internal Debt (₹ 55397.39 crore) and Loans and Advances from Central Government (₹ 6395.69 crore). Other liabilities accounted under Public Account were ₹ 31339.35 crore. The State also acts as a banker and trustee in respect of Small Savings, Provident Funds and Deposits. There was an overall increase of ₹ 3787.68 crore in respect of such liabilities of the State Government during 2011-12.

Interest payments on debt and other liabilities totalling ₹ 6293.59 crore constituted 13.67 percentage of revenue expenditure of ₹ 46044.62 crore. Interest payments on Public Debt were ₹ 4531.30 crore (Internal Debt: ₹ 4111.98 crore, Loans and Advances from Central Government: ₹ 419.32 crore) and ₹ 1762.29 crore on other liabilities. Expenditure on account of interest payments increased by ₹ 603.93 crore during 2011-12.

Internal debt of ₹ 9391.81 crore was raised during 2011-12. The debt obligations discharged were ₹ 2522.52 crore and interest paid on internal debt was ₹ 4118.96 crore (includes ₹ 6.98 crore being Management of Debt). Details of the Public Debt and total liabilities of the State Government are as under:

(₹ in crore)

Year	Internal Debt	Loans & Advances from Central Govt.	Total Public Debt	Small Savings (#)	Provident Funds	Other obligations (*)	Total Liabilities	% of total liabilities to GSDP
2007-08	34019.16	5532.63	39551.79	7952.93	7904.85	2698.25	58107.82	33.18
2008-09	38814.23	6008.62	44822.85	9308.67	9138.16	2827.55	66097.23	32.60
2009-10	43368.03	6305.28	49673.31	11241.27	10054.85	3253.88	74223.31	31.94
2010-11	48528.10	6359.08	54887.18	12677.82	11108.24	3746.44	82419.68	29.75
2011-12	55397.39	6395.69	61793.08	14250.34	13374.77	3714.24	93132.43	28.51



(*) Includes Reserve Funds and Deposits

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

6.3 Guarantees

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

The position of guarantees for the period 2007-08 to 2011-12 is given below:

(₹ in crore)

At the end of the year	Amount Guaranteed	Amount outstanding
2007-08	14871.08	8317.34
2008-09	11385.55	7603.32
2009-10	10225.78	7495.00
2010-11	12625.07	7425.79
2011-12	11332.11	8277.44

As per the statement furnished by the Government the outstanding guarantees as on 31 March 2012 was ₹ 8277.44 crore. An amount of ₹ 31.59 crore was received by Government during 2011-12 towards guarantee fee. Arrears of guarantee fee as on 31 March 2012 amounted to ₹ 132.34 crore.

CHAPTER VII

OTHER ITEMS

7.1 Adverse Balances under Internal Debt

Borrowings of State Governments are governed by Article 293 of the Constitution of India. State Government receives loans from Central Government, LIC of India, NCDC, NABARD, RBI etc. It also raises loans from open market to finance certain projects, schemes, etc. As on 31.3.2012 there was no adverse balance under Internal Debt

7.2 Loans and Advances by the State Government

Total Loans and Advances disbursed by the State Government at the end of the year 2011-12 was ₹ 9404.46 crore. During the year 2011-12, the State Government disbursed Loans and Advances amounting to ₹ 998.54 crore.

In respect of loans and advances, the detailed accounts of which are maintained by the Principal Accountant General (A&E), recovery of ₹ 4215.06 crore (Principal: ₹ 2494.39 crore and Interest: ₹ 1720.67 crore) was in arrears as on 31 March 2012. The terms and conditions of loan aggregating to ₹ 2149.99 crore have not been prescribed by Government.

Information furnished by the Department of Agriculture, Department of Industries and Department of Co-operation revealed that the amount of recoveries in arrears was ₹ 1554.97 crore (Principal: ₹ 664.76 crore, Interest: ₹ 890.21 crore) as on 31 March 2012. This amount represents only part of the arrears. A few departmental officers did not furnish the details of overdue arrears.

7.3 Financial Assistance to Local Bodies and Others

Assistance given to local bodies and others in 2011-12 was ₹ 12099.45 crore. It increased from ₹ 6244.50 crore in 2007-08 to ₹ 12099.45 crore in 2011-12 reflecting 93.76 *per cent* increase in the last five years. Out of the total financial assistance given to local bodies and others, the share of Educational Institutions was 45.05 *per cent*, 43.56 *per cent*, 41.16 *per cent*, 41.72 *per cent* and 46.33 *per cent* respectively for the years, 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12.

During the year 2011-12, financial assistance given to Local Self Government Institutions was ₹ 5277.76 crore (Municipal Corporation and Municipalities: ₹ 1073.78 crore, Panchayati Raj Institutions: ₹ 4203.98 crore) constituting 13.89 *per cent* of the revenue receipts and 11.46 *per cent* of the revenue expenditure. The share of Local Self Government Institutions alone was 43.62 *per cent* of the total financial assistance to local bodies and others.

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

(₹ in crore)

Financial Assistance to Local bodies and Others	2007-08	2008-09	2009-10	2010-11	2011-12
Educational Institutions (Aided Schools, Aided Colleges, Universities etc)	2812.88	3306.81	3546.61	4087.83	5605.77
Municipal Corporations and Municipalities	485.85	966.99	834.46	901.87	1073.78
Zilla Parishads and Other Panchayati Raj Institutions	2421.93	2600.11	2996.66	3411.65	4203.98
Development Agencies	1.36	1.95	2.04	5.25	5.50
Hospitals and Other Charitable Institutions	53.98	56.66	76.40	139.02	144.46
Other Institutions	468.50	658.83	1159.47	1252.58	1065.96
Total	6244.50	7591.35	8615.64	9798.20	12099.45

7.4 Cash Balance and investment of Cash Balance

(₹ in crore)

Particulars	As on 1 April 2011	As on 31 March 2012	Increase(+)/ Decrease(-)
Cash balances	58.88	-529.23	(-) 588.11
Investments from cash balances (a+b)	3517.46	2709.85	(-) 807.61
a. GOI Treasury Bills	3506.98	2702.62	(-) 804.36
b. GOI Securities	10.48	7.23	(-) 3.25
Other Cash Balances	2.65	4.34	1.69
1) Departmental Balances	2.28	3.95	(+) 1.67
2) Permanent Cash Imprest	0.37	0.39	(+) 0.02
Fund-wise break-up of investments from earmarked balances (a to d)	1480.74	1608.50	(+) 127.76
a. Sinking Fund	1473.68	1601.44	(+) 127.76
b. Agriculturists' Rehabilitation Fund	2.39	2.39	Nil
c. Kudikidappukars' Benefit Fund	2.17	2.17	Nil
d. Kerala Consumer Welfare Fund	2.50	2.50	Nil
Interest realised during the year on investment of cash balances	106.58	82.38	(-) 24.20

Though the State Government had a negative closing balance for 2011-12, it had invested nearly ₹ 4318.35 crore in treasury bills, GOI Securities. Investments were made from earmarked fund balances also. There was 22.71 *per cent* decrease in interest realized on investment of cash balance.

7.5 Reconciliation of Accounts

All the Controlling Officers (COs) are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E). Such reconciliation has been completed in respect of 21 *per cent* of total expenditure and 90 *per cent* of total receipts. The Chief Conservator of Forests and Director of Fisheries are the major departmental controlling officers who have not reconciled the figures of both expenditure and receipts. The Commissioner of Rural Development, Director of Handlooms and Textiles, Director of Panchayats have not reconciled figures of expenditure while the Director of Health Services, Director of Ayurveda Medical Education, Director General of Police, Director of Fisheries, and

Director of Civil Supplies are the major departmental Controlling Officers who have not reconciled the figures of receipts.

7.6 Submission of Accounts by Treasuries and Divisions

There are 23 District Treasuries, 158 Public Works Divisions and 100 Forest Divisions rendering accounts to the Principal Accountant General (A&E). During 2011-12 only a few treasuries/divisions have rendered the accounts on the due dates. The delay in rendering accounts ranged from 1 to 30 days.

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

According to Rule 187 (d) of the Kerala Treasury Code, all contingent claims that require the countersignature of the controlling authority after payment are to be initially drawn by the Drawing and Disbursing Officer (DDO) from the treasury by presenting Abstract Contingent bills in the prescribed form (Form TR 60). The detailed bills pertaining to a month's claim should reach the Principal Accountant General (A &E), Kerala not later than the 20th of the succeeding month. As on 31st March 2012, 75 items amounting to ₹ 3.53 crore, DC Bills have not been received in the office of the Principal Accountant General (A&E).

7.8 Commitments on account of Incomplete Projects/Works

There were 259 projects/work on which an expenditure of ₹ 491.98 crore was incurred up to March 2012 which were not completed at the end of March 2012 though the stipulated period of completion was over.

7.9 Rush of Expenditure

According to Para 91(2) of the Kerala Budget Manual, rush of expenditure in the closing month of the financial year should be avoided. However, the expenditure incurred under certain Heads of Account during March 2012 ranged between 50 *per cent* and 100 *per cent* of the total expenditure during the year indicating a tendency to utilize the budget at the close of the financial year.

The flow of expenditure during the four quarters of 2011-12 in the above mentioned heads are as below:

(₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of Expenditure during March to total expenditure
2020	Collection of Taxes on Income and Expenditure				0.38	0.38	0.38	100.00
2048	Appropriation for Reduction or Avoidance of Debt				10.00	10.00	10.00	100.00
2075	Miscellaneous General Service	33.16	106.25	59.58	786.47	985.46	577.09	58.56
2216	Housing	6.30	11.04	8.41	79.81	105.56	73.29	69.43
2217	Urban Development	5.84	8.22	50.75	209.16	273.97	148.89	54.35
2250	Other Social Services		0.18	6.60	19.00	25.78	16.82	65.24
2506	Land Reforms			0.08	0.92	1.00	0.92	92.00
2551	Hill Areas	0.12	0.17	0.33	33.35	33.97	29.51	86.87
2801	Power				54.87	54.87	54.60	99.51
2810	New and Renewable Energy	0.07	1.06	1.32	40.81	43.26	40.43	93.46
2885	Other Outlays on Industries and Minerals				2.40	2.40	2.40	100.00
3435	Ecology and Environment	0.14	1.71	0.63	10.50	12.98	10.04	77.35
4055	Capital Outlay on Police		0.02	0.40	0.61	1.03	0.58	56.31
4215	Capital Outlay on Water Supply and Sanitation		26.00	6.64	58.18	90.82	48.00	52.85

(₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of expenditure during March to total expenditure
4216	Capital Outlay on Housing	0.56	1.54	4.98	12.44	19.52	11.92	61.07
4217	Capital Outlay on Urban Development				87.28	87.28	87.28	100.00
4220	Capital Outlay on Information and Publicity				0.92	0.92	0.92	100.00
4225	Capital Outlay on Welfare of Scheduled Castes/Scheduled Tribes and Other Backward Classes	1.81	1.75	5.40	40.13	49.09	26.85	54.70
4401	Capital Outlay on Crop Husbandry	0.14	0.09	0.19	1.16	1.58	0.99	62.66
4402	Capital Outlay on Soil and Water Conservation		1.68	2.01	9.94	13.63	8.45	62.00
4435	Capital Outlay on Other Agricultural Programmes			0.10	0.27	0.37	0.27	72.97
4515	Capital Outlay on Other Rural Development Programmes		1.00	2.10	25.95	29.05	25.95	89.33
4801	Capital Outlay on Power Project				0.05	0.05	0.05	100.00
4858	Capital Outlay on Engineering Industries				0.75	0.75	0.75	100.00
4859	Capital Outlay on Telecommunication and Electronic Industries		8.34		127.91	136.25	91.75	67.34

(₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of expenditure during March to total expenditure
4860	Capital Outlay on Consumer Industries				12.21	12.21	12.21	100.00
4885	Other Capital Outlay on Industries and Minerals			9.90	127.60	137.50	75.00	54.55
5051	Capital Outlay on Ports and Light Houses	0.78	1.28	51.76	160.25	214.07	109.24	51.03
5053	Capital Outlay on Civil Aviation			22.81	59.40	82.21	59.40	72.25
5056	Capital Outlay on Inland Water Transport	0.01	0.42	0.95	14.02	15.40	12.76	82.86
5425	Capital Outlay on Other Scientific and Environmental Research				0.19	0.19	0.15	78.95
5452	Capital Outlay on Tourism	7.69	16.62	13.77	84.22	122.30	70.77	57.87
5475	Capital Outlay on Other General Economic Services				0.40	0.40	0.40	100.00
6215	Loans for Water Supply and Sanitation				232.32	232.32	232.32	100.00
6216	Loans for Housing				279.63	279.63	279.63	100.00
6217	Loans for Urban Development				3.00	3.00	3.00	100.00

(₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of expenditure during March to total expenditure
6225	Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes				0.01	0.01	0.01	100.00
6401	Loans for Crop Husbandry				0.21	0.21	0.21	100.00
6403	Loans for Animal Husbandry				13.90	13.90	13.90	100.00
6405	Loans for Fisheries				14.98	14.98	14.98	100.00
6408	Loans for Food, Storage and Housing				4.05	4.05	4.05	100.00
6425	Loans for Co-operation				20.26	20.26	20.26	100.00
6515	Loans for other Rural Development programmes				1.69	1.69	1.69	100.00
6851	Loans for Village and Small Industries				31.12	31.12	31.12	100.00
6854	Loans for Cement and Non Metallic Mineral Industries				3.00	3.00	3.00	100.00
6857	Loans for Chemical and Pharmaceutical Industries				4.26	4.26	4.26	100.00
6858	Loans for Engineering Industries				15.78	15.78	15.78	100.00
6859	Loans for Telecommunication and Electronic Industries				10.00	10.00	10.00	100.00

(₹ in crore)

Major Head	Nomenclature	1st quarter	2nd quarter	3rd quarter	4th quarter	Total	During March	Percentage of expenditure during March to total expenditure
6860	Loans for Consumer Industries				40.02	40.02	40.02	100.00
6885	Other Loans to Industries and Minerals				39.79	39.79	39.79	100.00
7055	Loans for Road Transport				140.00	140.00	140.00	100.00
7610	Loans to Government Servants etc.				144.52	144.52	144.52	100.00