

ACCOUNTS AT A GLANCE

FOR THE YEAR

2012-2013

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 the 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.



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25-02-2014

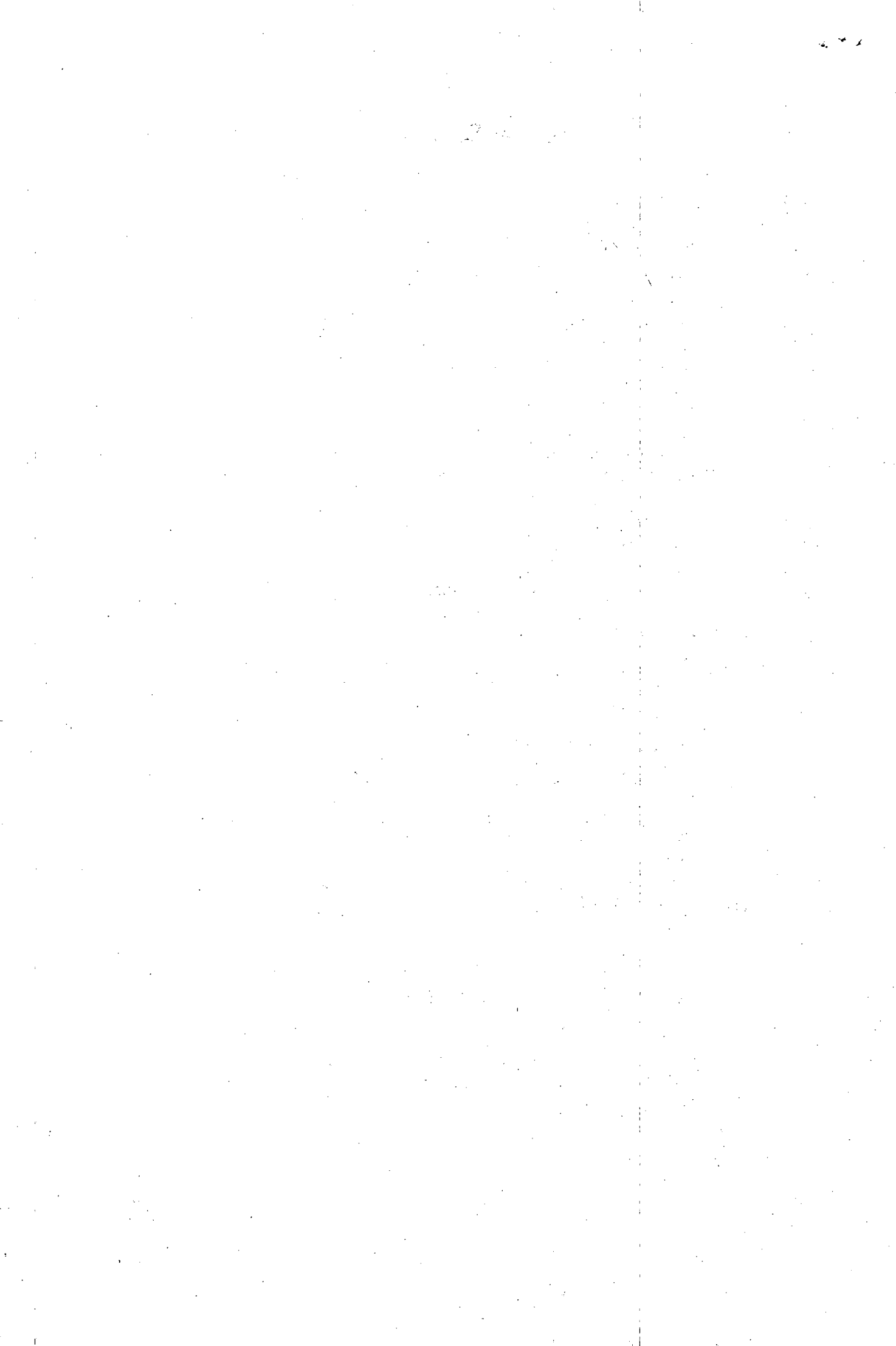


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CHAPTER I

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) All expenditure and disbursements of the Government, including release of loans and repayment of loans taken (and interest thereon), are met from this Fund.
Part II CONTINGENCY 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 2012-13 are as given below:-

(₹ in crore)

Receipts Total: 59228.18	Revenue Total: 44137.30	Tax Revenue	36917.26
		Non -Tax Revenue	4198.51
		Grants-in-Aid	3021.53
	Capital Total:15090.88	Miscellaneous Capital Receipts	14.81
		Recovery of Loans and Advances	73.61
		Borrowings and other Liabilities(*)	15002.46
Disbursements Total: 59228.18	Revenue	53488.74	
	Capital	4603.29	
	Loans and Advances	1136.15	

(*) 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 Balances.

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, 23 are exclusively voted Grants, two are exclusively charged Appropriations and 22 include both voted Grants and charged Appropriations

The Appropriation Acts passed by the State Legislature had estimated a gross expenditure of ₹ 73854.87 crore, including the supplementary provision of ₹ 4751 crore during the year 2012-13. An amount of ₹ 445.16 crore was estimated as recoveries in reduction of expenditure.

The Appropriation Accounts 2012-13 show disbursements aggregating ₹ 62958.33 crore against the budget provision of ₹ 73854.87 crore, resulting in saving of ₹ 10896.54 crore against Grants and Appropriations. The overall savings of ₹ 10896.54 crore was the result of savings of ₹ 11384.55 crore in 34 Grants and 21 Appropriations under the Revenue section and 25 Grants and 6 Appropriations under Capital section, offset by excess of ₹ 488.01 crore under 10 Grants and one Appropriation under the Revenue Section and four Grants under Capital Section.

Recoveries in reduction of expenditure amounted to ₹ 926.06 crore showing an increase of ₹ 480.89 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 2012-13 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 ₹ 9351.44 crore and a fiscal deficit of ₹ 15002.46 crore representing 2.57 per cent and 4.13 per cent respectively of the Gross State Domestic Product (GSDP). The fiscal deficit constituted 25.33 per cent of the total

expenditure. This deficit was financed from Public Debt (₹ 10457.11 crore) and other liabilities (₹ 4545.35 crore). 75.64 per cent of the revenue receipts (₹ 44137.30 crore) of the State Government was spent on committed expenditure like salaries (₹ 17313.70 crore), interest payments (₹ 7204.81 crore) and pensions (₹ 8866.89 crore).

Source and Application of Funds

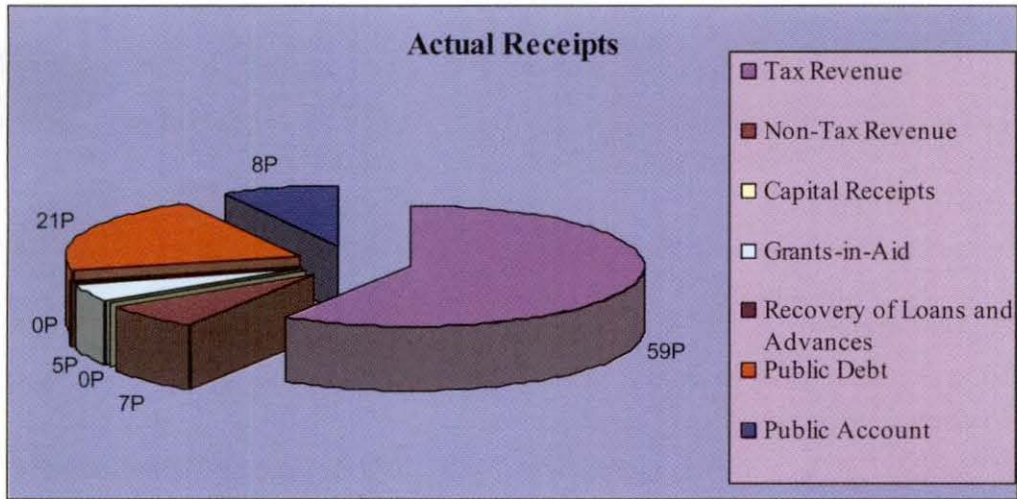
(₹ in crore)

SOURCE	PARTICULARS	Amount
	Opening Cash Balance	-529.23
	Revenue Receipts	44137.30
	Capital Receipts	14.81
	Recovery of Loans & Advances	73.61
	Public Debt	13261.19
	Small Savings, Provident Fund and Others	23820.83
	Reserves & Sinking Funds	1192.89
	Deposits Received	7839.43
	Civil Advances recovered	0.24
	Suspense & Miscellaneous	131569.54
	Contingency Fund	20.80
	Remittances	9704.72
	Total	231106.13

APPLICATION	PARTICULARS	Amount
	Revenue Expenditure	53488.74
	Capital Expenditure	4603.29
	Loans Given	1136.15
	Repayment of Public Debt (*)	2804.08
	Payment towards Small Savings and Deposits and Advances	20135.29
	Reserves & Sinking Funds	1132.16
	Deposits Returned	6698.50
	Civil Advances Given	0.25
	Suspense and Miscellaneous	131347.30
	Contingency Fund	...
	Remittances	9674.23
	Closing Cash Balance	86.14
	Total	231106.13

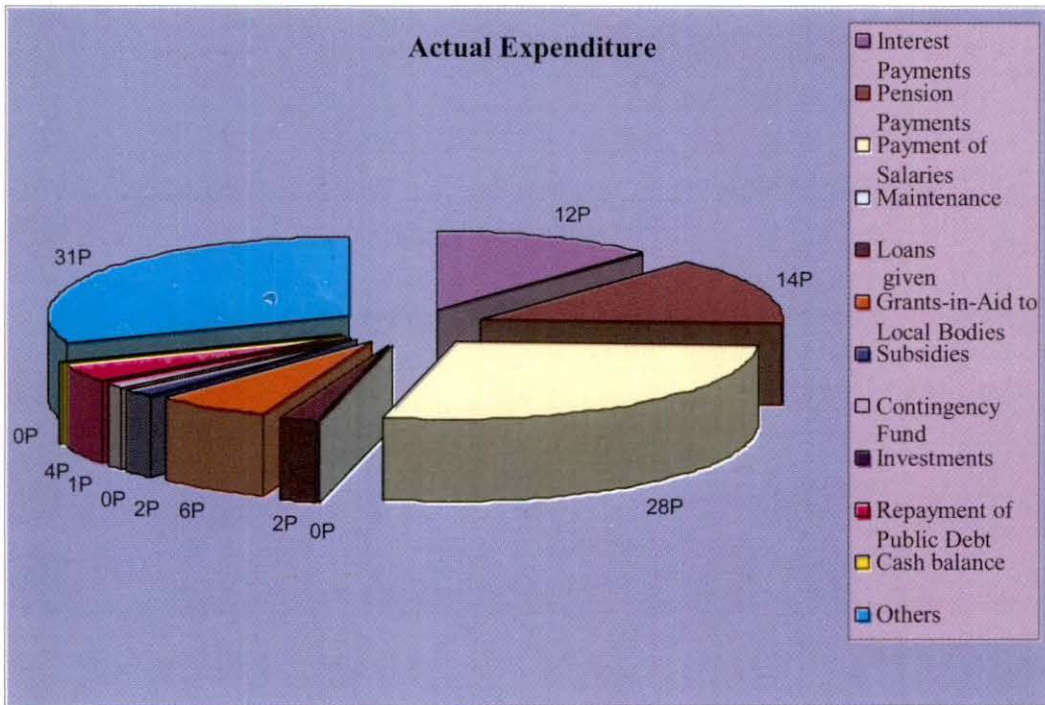
(*)To Central Government (₹ 326.20 crore) and others (₹ 2477.88 crore)

1.4.3 Where the Rupee came from



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

1.4.4 Where the Rupee went



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

1.5 Highlights of Accounts

(₹ in crore)

Sl. No.		B.E 2012-2013	Actuals	Percentage of Actuals to B.E	Percentage of Actuals to GSDP (*)
1	Tax Revenue	39225.67	36917.26	94.12	10.16
2	Non-Tax Revenue	3495.41	4198.51	120.11	1.16
3	Grants-in-Aid and Contributions	5420.51	3021.53	55.74	0.83
4	Revenue Receipts (1+2+3)	48141.59	44137.30	91.68	12.15
5	Recovery of Loans & Advances	87.80	73.61	83.84	0.02
6	Other Receipts	20.02	14.81	73.98	@
7	Borrowings & Other Liabilities (#)	15477.81	15002.46	96.93	4.13
8	Capital Receipts (5+6+7)	15585.63	15090.88	96.83	4.15
9	Total Receipts (4+8)	63727.22	59228.18	92.94	16.30
10	Non-Plan Expenditure (NPE)	51099.85	48380.13	94.68	13.32
11	NPE on Revenue Account	46795.86	46639.41	99.67	12.84
12	NPE on Interest Payments (out of 11)	7257.33	7204.81	99.28	1.98
13	NPE on Capital Account	4303.99	1740.72	40.44	0.48
14	Plan Expenditure	12627.37	10848.05	85.91	2.99
15	Plan Expenditure on Revenue Account	8983.60	6849.33	76.24	1.89
16	Plan Expenditure on Capital Account	3643.77	3998.72	109.74	1.10
17	Total Expenditure (10+14)	63727.22	59228.18	92.94	16.30
18	Expenditure on Revenue Account (11+15)	55779.46	53488.74	95.89	14.72
19	Expenditure on Capital Account (13 +16)**	7947.76	5739.44	72.21	1.58
20	Revenue Deficit[18-4]	-7637.87	9351.44	122.44	2.57
21	Fiscal Deficit 17-(4+5+6)	-15477.81	15002.46	96.93	4.13

(*) Gross State Domestic Product (₹ 363305 crore) Source: Budget in brief 2013-14 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 (₹ 4603.29 crore) and Loans and Advances disbursed (₹ 1136.15 crore)

(@) Negligible

1.6. What do the Deficits and Surpluses indicate?

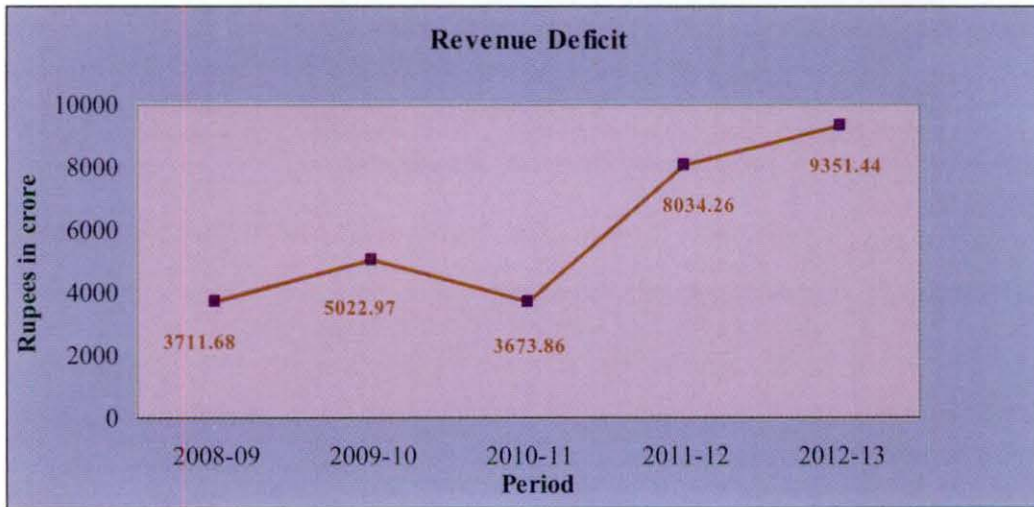
Deficit	Refers to the gap between Revenue and Expenditure. The kind of deficit, how the deficit is financed, and application of funds are important indicators of prudence in Financial Management
Revenue Deficit/Surplus	Refers to the gap between Revenue Receipts and Revenue Expenditure.
Fiscal Deficit/Surplus	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 2008-2013. It increased from ₹ 3711.68 crore in 2008-09 to ₹ 9351.44 crore in 2012-13. It increased from ₹ 8034.26 crore in 2011-12 to ₹ 9351.44 crore in 2012-13.

The fiscal deficit increased from ₹ 6346.22 crore in 2008-09 to ₹ 15002.46 crore in 2012-13. It increased from ₹ 12814.77 crore in 2011-12 to ₹ 15002.46 crore in 2012-13 mainly due to increase in revenue deficit. The increase in fiscal deficit by ₹ 2187.69 crore during the year over the previous year was the net effect of increase in revenue deficit, (₹ 1317.18 crore), decrease in non-debt capital receipts (₹ 17.47 crore) and increase in Capital expenditure (₹ 750.37 crore) and increase in disbursement of loans and advances (₹ 137.61 crore).

As a proportion of GSDP, the revenue deficit increased to 2.57 per cent and the fiscal deficit to 4.13 per cent in 2012-13 from 2.55 per cent and 4.07 per cent in 2011-12. The Medium Term Fiscal Plan for years 2012-13 to 2014-15 envisaged a revenue deficit target of 0.89 per cent of GSDP and a fiscal deficit target of 2.74 per cent of GSDP for the year 2012-13. The percentages of revenue and fiscal deficit during 2012-13 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.

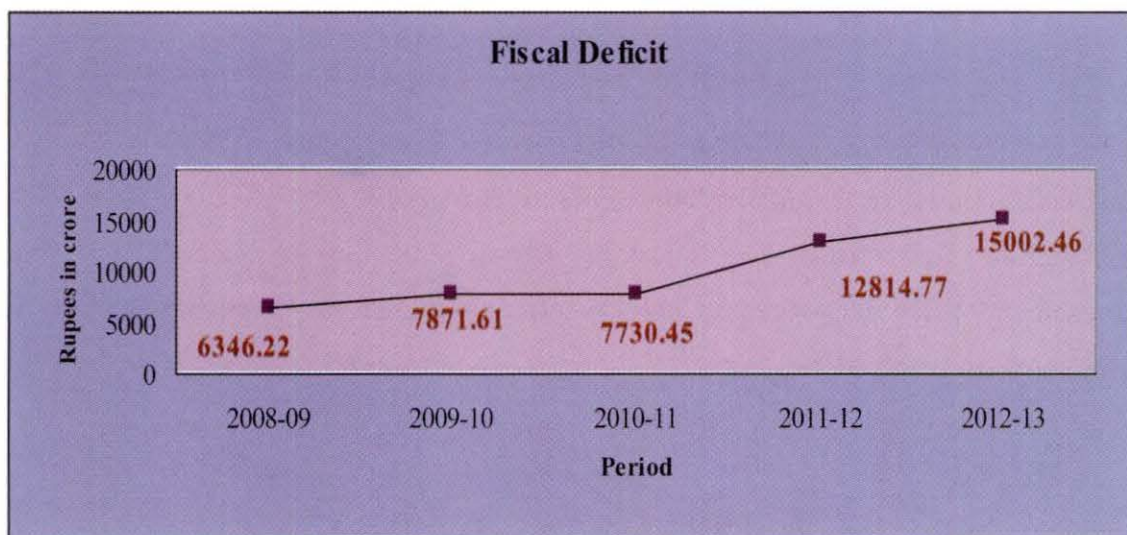
The State Government passed the Kerala Fiscal Responsibility (Amendment) Act, 2011 (Act 17 of 2011) on 8 November 2011. According to the Act, the Government is committed to:

- 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 4.13 in 2012-13. Budget Estimates for 2012-13 provided a fiscal deficit of ₹ 15477.81 crore (4.26 *per cent* of GSDP) where as the actual fiscal deficit was ₹ 15002.46 crore (4.13 *per cent* of GSDP). The position for the last five years is as below:-

1.6.2 Trend of Fiscal Deficit



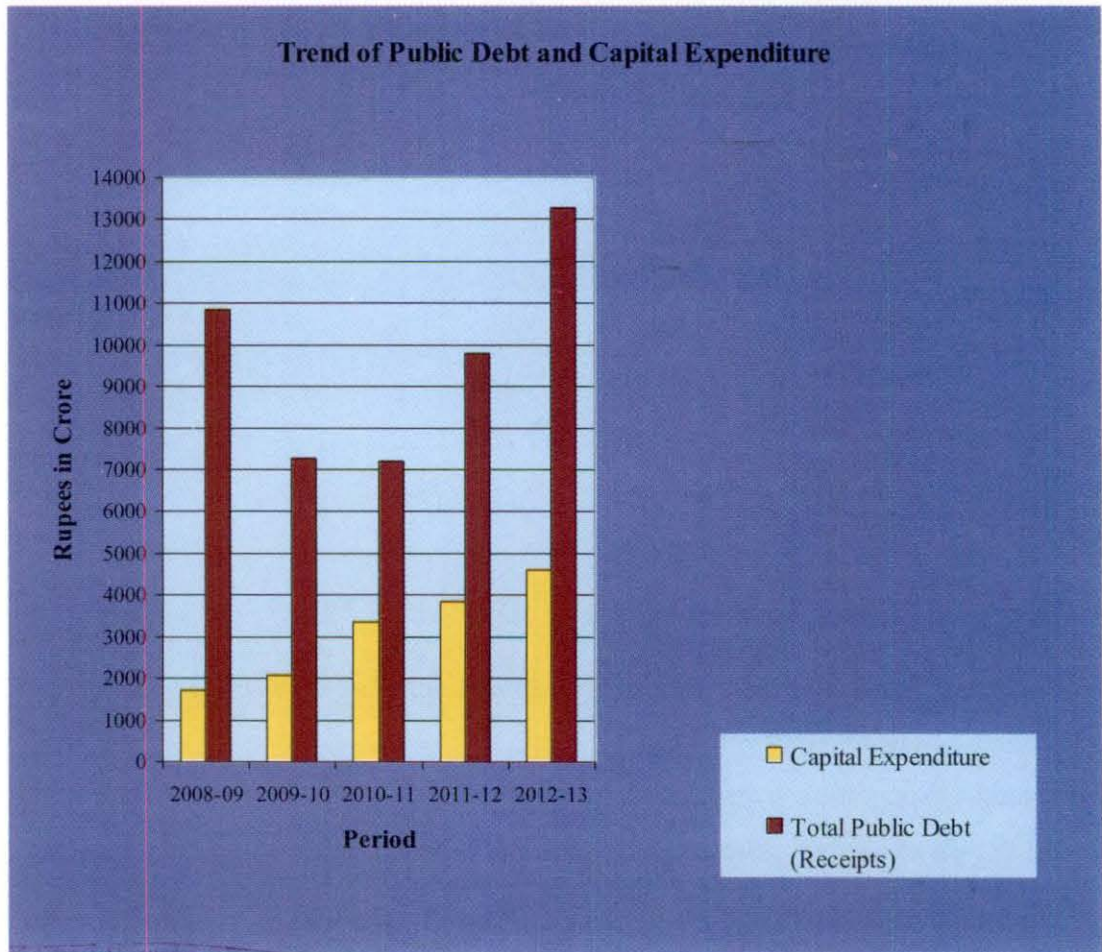
1.6.3 Proportion of borrowed funds spent on Capital expenditure

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
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
2012-13	13261.19	4603.29	34.71



CHAPTER II

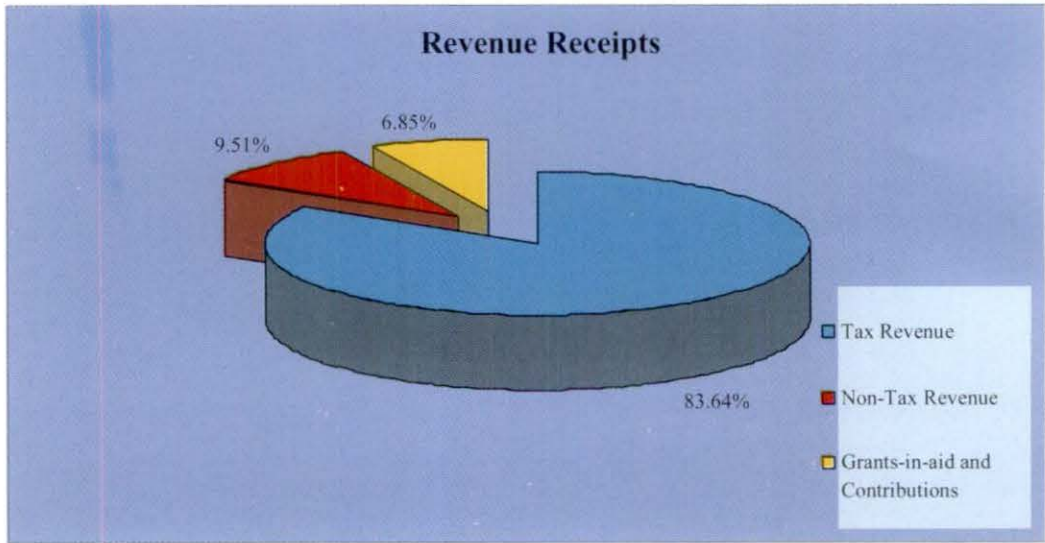
RECEIPTS

2.1 Introduction

Total Receipts for 2012-13 were ₹ 59228.18 crore (Revenue Receipt ₹ 44137.30 crore and Capital Receipts ₹ 15090.88 crore). Receipts of the Government are classified as Revenue Receipts and Capital Receipts. Revenue receipts comprises Tax Revenue (₹ 36917.26 crore), Non-Tax Revenue (₹ 4198.51 crore) and Grants-in-Aid and Contributions (₹ 3021.53 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 (2012-13)

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	36917.26
Taxes on Income and Expenditure	3947.20
Taxes on Property, Capital and other Transactions	3131.69
Taxes on Commodities and Services	29838.37
B. Non-Tax Revenue	4198.51
Interest Receipts, Dividends and Profits	220.56
General Services	3105.98
Social Services	291.07
Economic Services	580.90
C. Grants-in-aid and Contributions	3021.53
Total - Revenue Receipts	44137.30

2.3 Trend of Receipts

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

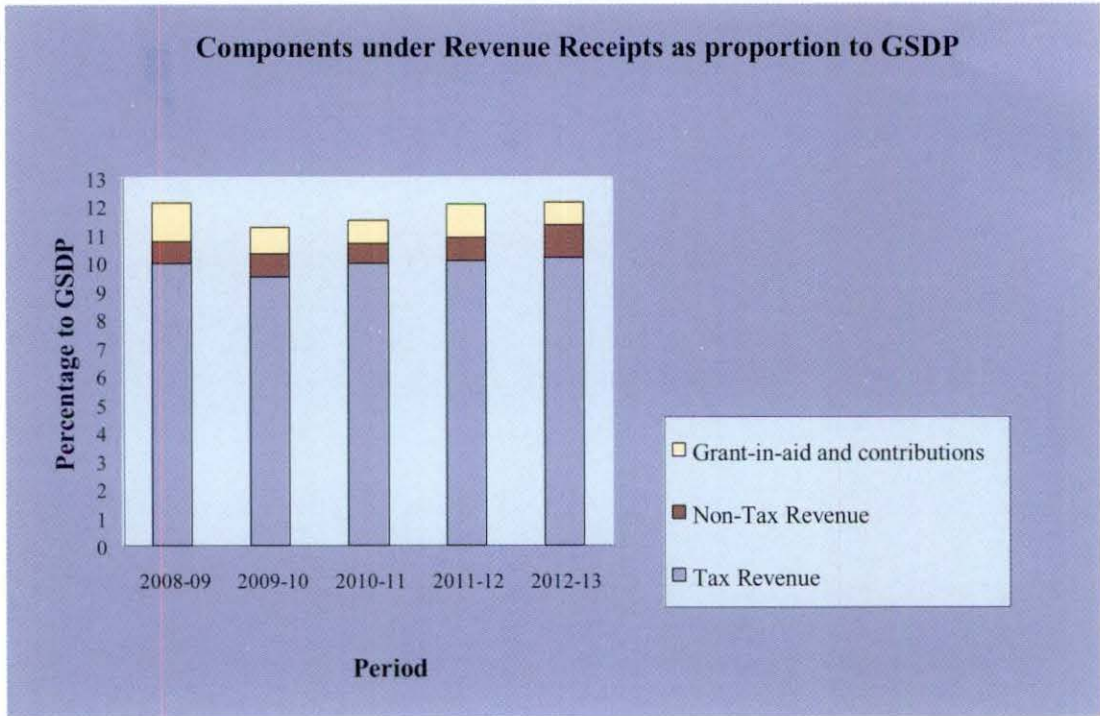
(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012.13
Tax Revenue	20265.70 (9.99)	22023.80 (9.49)	26863.54 (9.97)	31708.96 (10.06)	36917.26 (10.16)
Non-Tax Revenue	1559.29 (0.77)	1852.22 (0.80)	1930.79 (0.72)	2592.18 (0.82)	4198.51 (1.16)
Grants-in-Aid	2687.19 (1.33)	2233.38 (0.96)	2196.62 (0.82)	3709.22 (1.18)	3021.53 (0.83)
Total Revenue Receipts	24512.18 (12.09)	26109.40 (11.25)	30990.95 (11.50)	38010.36 (12.06)	44137.30 (12.15)
GSDP	202783	231999	269474	315206	363305

Note : GSDP figures communicated by Director of Economics and Statistics of the State Government. The figures for 2010-11 are provisional and that for 2011-12 are Quick Estimates. The figures for 2012-13 are adopted from the budget documents for 2013-14.

The GSDP increased by 15.26 *per cent* between 2011-12 and 2012-13, while revenue collection increased by 16.12 *per cent*. Gross Tax Revenue of ₹ 36917.26 crore and Non-Tax Revenue of ₹ 4198.51 crore during 2012-13 formed 10.16 *per cent* and 1.16 *per cent* respectively of the GSDP. Major portion of Tax Revenue (₹ 22511.09 crore) was collected under Taxes on Sales, Trade etc. (6.20 *per cent* of the GSDP). Out of the Tax Revenue of ₹ 36917.26 crore, the contributions of State's Own Taxes and Central Tax transfers were ₹ 30076.61 crore and ₹ 6840.65 crore respectively.

Trend of Revenue receipts relative to GSDP is presented below:



Sector-wise Tax Revenue

Sector-wise composition of Tax Revenue for the period 2008-09 to 2012-13 is given below:

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Taxes on Income and Expenditure	2294.30	2846.42	3118.79	3598.41	3947.20
Taxes on Property and Capital Transactions	2113.13	2019.52	2667.37	3115.53	3131.69
Taxes on Commodities and Services	15858.27	17157.86	21077.38	24995.02	29838.37
Total Tax Revenue	20265.70	22023.80	26863.54	31708.96	36917.26

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 2008-09 to 2012-13 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
2008-09	20265.70	4275.52	15990.18	9.99
2009-10	22023.80	4398.78	17625.02	9.49
2010-11	26863.54	5141.85	21721.69	9.97
2011-12	31708.96	5990.36	25718.60	10.06
2012-13	36917.26	6840.65	30076.61	10.16

The total State's Own Tax Revenue collected during 2012-13 was ₹ 1720.62 crore more than the normative assessment made by the Thirteenth Finance Commission (₹ 28355.99 crore) for the year.

2.5 Efficiency of Tax Collection

Tax collection under the major sectors and expenditure on collection for the period 2008-09 to 2012-13 are given below:

A. Taxes on Property, Capital and Other Transactions

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	2113.13	2019.52	2667.37	3115.53	3131.69
Expenditure on Collection	254.87	301.08	303.36	453.98	451.29
Percentage of expenditure on collection to revenue collection	12.06	14.91	11.37	14.57	14.41

B. Taxes on Commodities and Services

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Revenue Collection	15858.27	17157.86	21077.38	24995.02	29838.37
Expenditure on Collection	214.44	253.72	255.58	381.23	385.24
Percentage of expenditure on collection to revenue collection	1.35	1.48	1.21	1.53	1.29

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

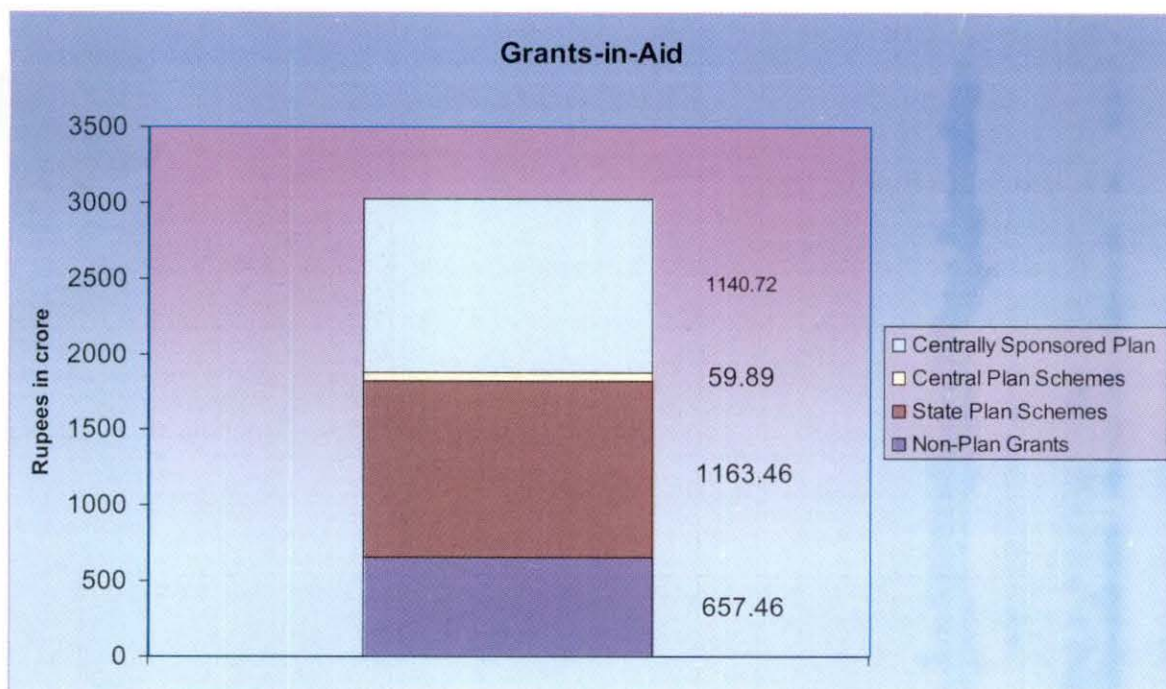
Share of various taxes to total revenue receipts are given below:

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Corporation Tax	1402.06	1810.29	2009.77	2357.86	2457.20
Taxes on Income other than Corporation Tax	880.27	1008.40	1062.05	1197.69	1471.08
Taxes on Wealth	1.36	4.10	4.12	9.10	4.16
Customs	817.31	615.64	899.11	1038.62	1136.75
Union Excise Duties	712.81	495.90	654.08	672.08	772.54
Service Tax	461.82	464.45	512.72	715.01	998.92
Others	-0.11
Total State Share of Union Taxes	4275.52	4398.78	5141.85	5990.36	6840.65
Total Tax Revenue	20265.70	22023.80	26863.54	31708.96	36917.26
Percentage of Union Taxes to total Tax Revenue	21.10	19.97	19.14	18.89	18.53

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 2012-13 under Grants-in-aid were ₹ 3021.53 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.

Trend of Public Debt over the past five years

The trend of Public Debt receipts and repayments over the past five years is as under:

(₹ in crore)

Year	Internal Debt		Loans and Advances from Central Govt.		Total Public Debt (Net)
	Receipts	Repayments	Receipts	Repayments	
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
2012-13	12708.89	2477.88	552.30	326.20	10457.11

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 ₹ 2290.72 crore (less by ₹ 156.45 crore under 'Non-Plan' and ₹ 2134.27 crore under 'Plan').

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

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Budget Estimates	30307.98	33600.88	37766.55	48383.14	55779.46
Actuals	28223.86	31132.37	34664.81	46044.62	53488.74
Shortfall	2084.12	2468.51	3101.74	2338.52	2290.72
Percentage of shortfall over Budget Estimates	6.88	7.35	8.21	4.83	4.11

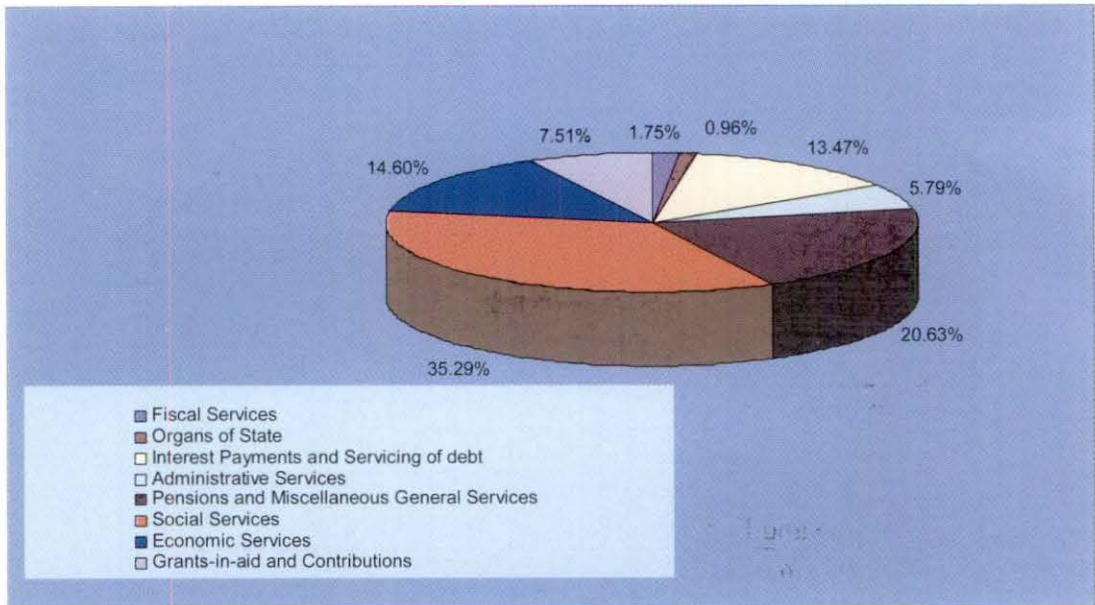
3.2.1 Sectoral distribution of Revenue Expenditure

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

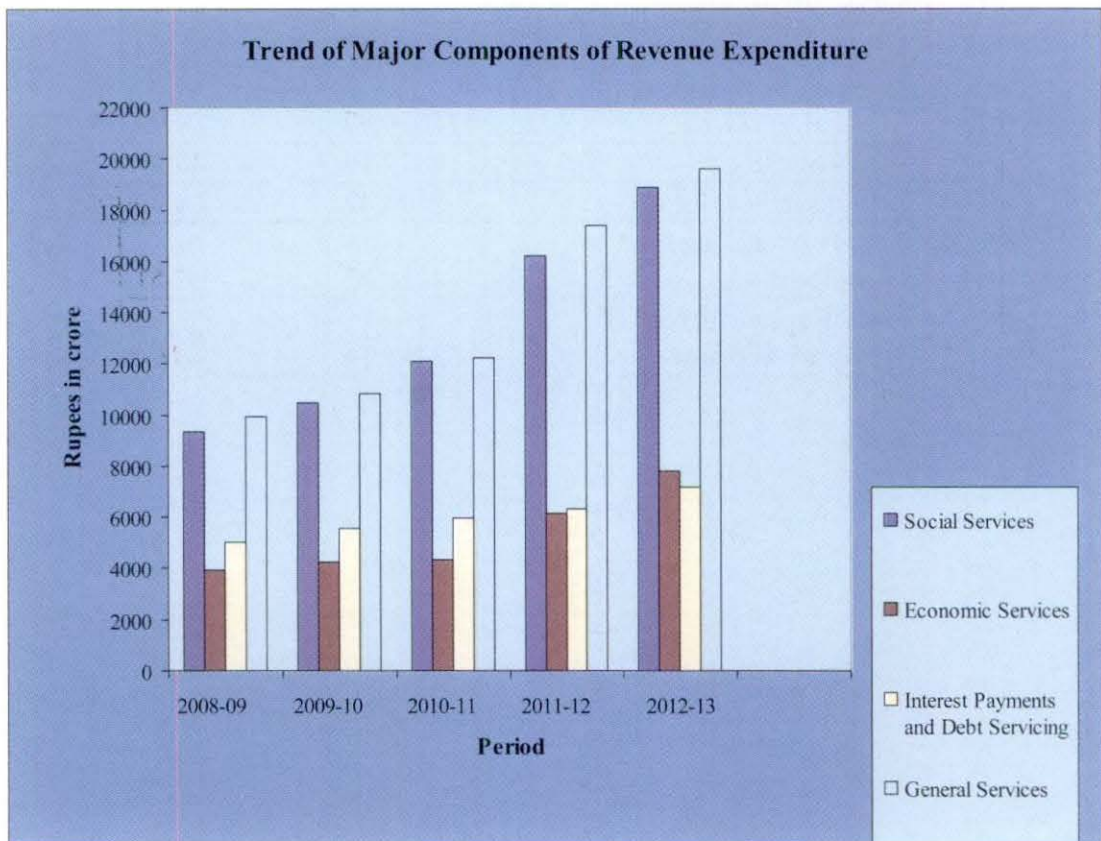
(₹ in crore)

	Components	Amount	Percentage to Total Revenue Expenditure
A	Organs of State	511.74	0.96
B	Fiscal Services	936.01	1.75
	Collection of Taxes on Income and Expenditure	0.14	#
	Collection of Taxes on Property and Capital transactions	451.29	0.84
	Collection of Taxes on Commodities and Services	385.24	0.72
	Other Fiscal Services	99.34	0.19
C	Interest Payments and Servicing of Debt	7204.81	13.47
D	Administrative Services	3097.08	5.79
E	Pensions and Miscellaneous General Services	11036.97	20.63
F	Social Services	18877.49	35.29
G	Economic Services	7808.42	14.60
H	Grants-in-aid and Contributions	4016.22	7.51
	Total Expenditure (Revenue account)	53488.74	100

negligible



3.2.2 Major Components of Revenue Expenditure (2008-2013)



Note:- General Services excludes 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 ₹ 2208.32 crore due to less disbursement under Non-Plan (₹ 2563.27 crore) and more under Plan (₹ 354.95 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	146.91	2.56
2	Social Services	561.89	9.79
3	Economic Services	3894.49	67.85
4	Loans and Advances	1136.15	19.80
	Total	5739.44	100.00

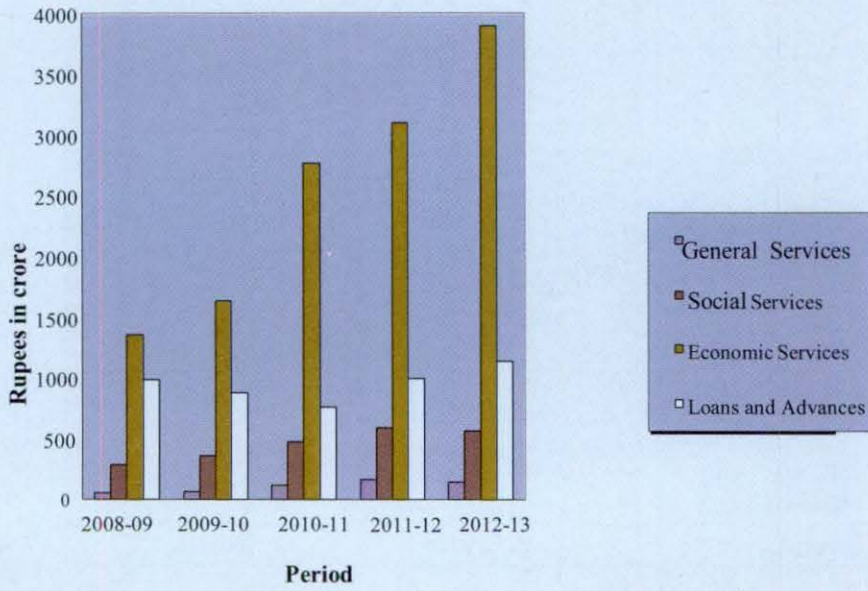
3.3.2 Sectoral distribution of capital expenditure over the past five years

Sectoral distribution of capital expenditure over the past five years is given below:

(₹ in crore)

Sl. No	Sector	2008-09	2009-10	2010-11	2011-12	2012-13
1	General Services	52.66	66.80	118.55	162.34	146.91
2	Social Services	290.51	363.63	479.24	594.88	561.89
3	Economic Services	1352.43	1629.16	2765.90	3095.70	3894.49
4	Loans and Advances	983.68	876.68	761.74	998.54	1136.15
	Total	2679.28	2936.27	4125.43	4851.46	5739.44

Trend of Sectoral Distribution of Capital Expenditure

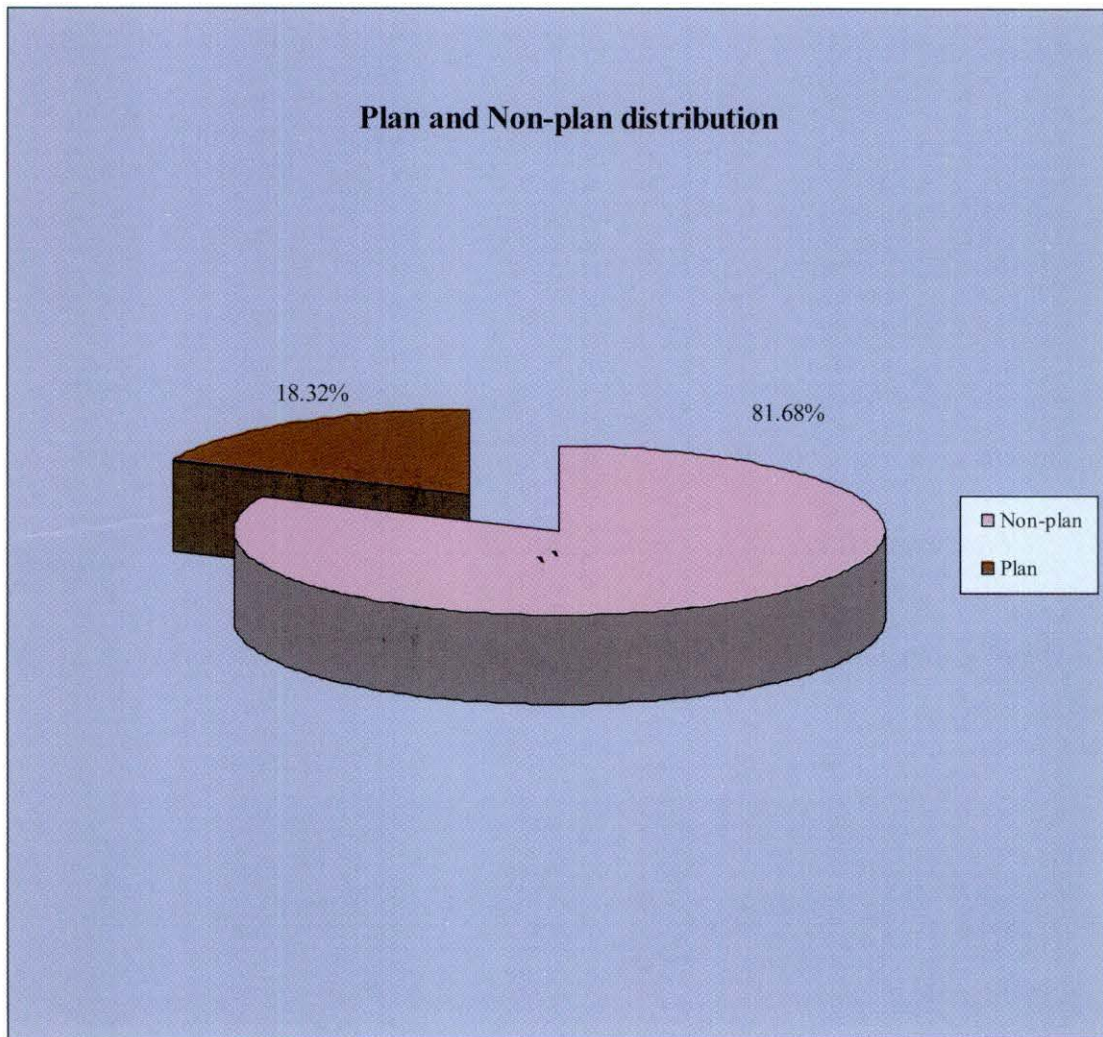


CHAPTER IV

PLAN & NON- PLAN EXPENDITURE

4.1 Distribution of expenditure

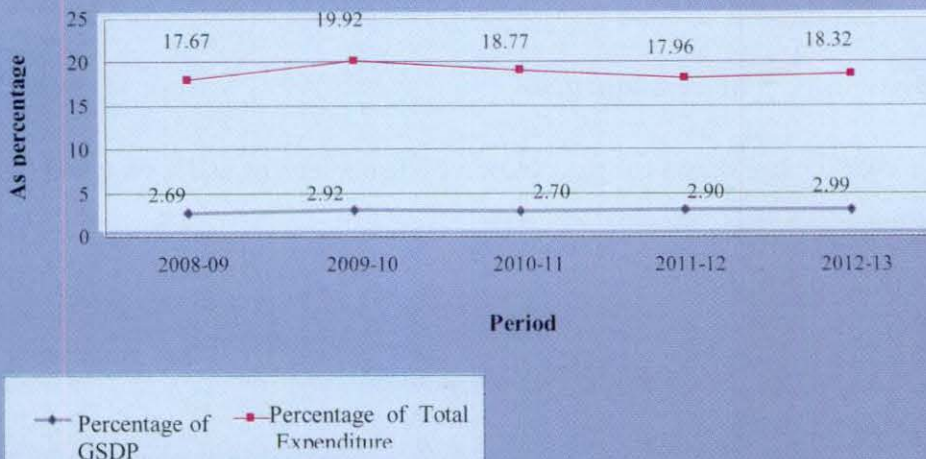
The Pie-chart below shows the distribution of disbursement under Plan and Non-Plan expenditure.



4.2 Plan Expenditure

During the year 2012-13, Plan Expenditure representing 18.32 *per cent* of total disbursements was ₹ 10848.05 crore comprising ₹ 9218.58 crore under State Plan and ₹ 1629.47 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

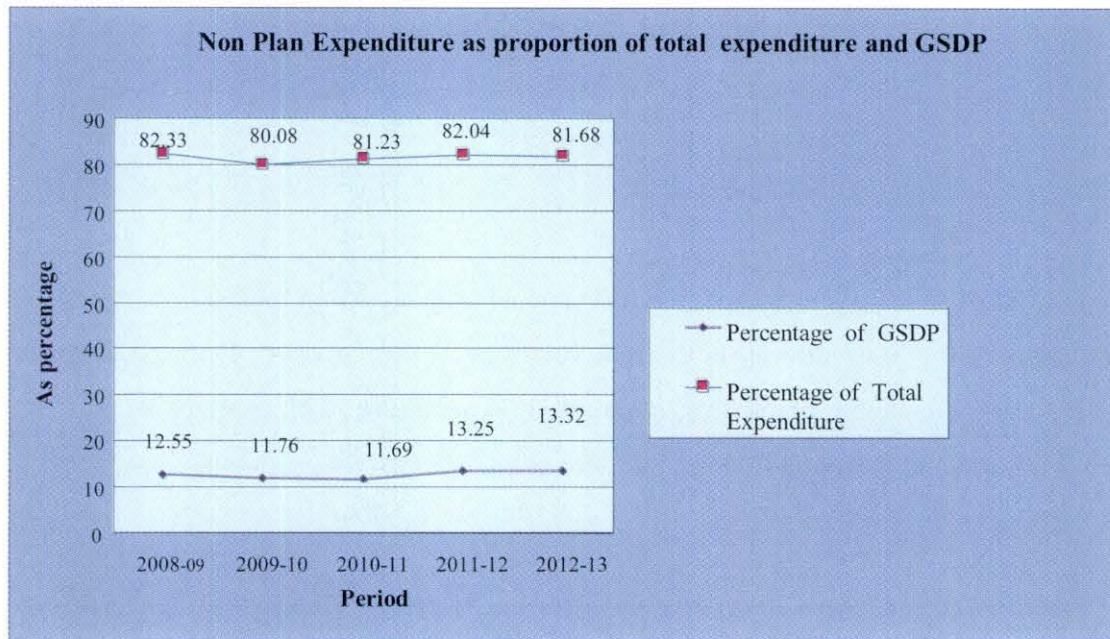
The plan expenditure under Capital Account during the past five years is given below:

(₹ in crore)

	2008-09	2009-10	2010-11	2011-12	2012-13
Total Capital Expenditure	2679.29	2936.07	4125.43	4851.46	5739.44
Capital Expenditure(plan) (Includes Loans and Advances)	2250.01	2606.36	3084.97	3814.78	3998.72
Percentage of Capital Expenditure (plan) to Total Capital Expenditure	83.98	88.77	74.78	78.63	69.67

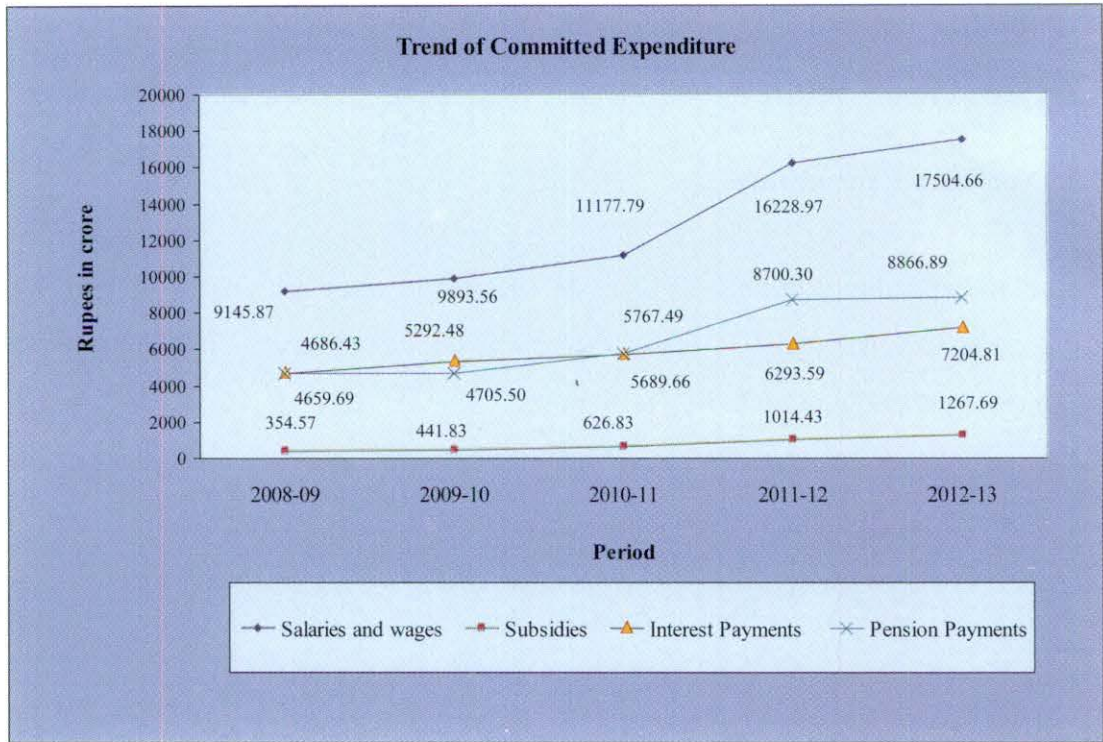
4.3. Non-Plan Expenditure

Non-Plan expenditure during 2012-13 (₹ 48380.13 crore) consists of ₹ 46639.41 crore under Revenue and ₹ 1740.72 crore under Capital. It represents 81.68 per cent of the total expenditure of ₹ 59228.18 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 78.94 per cent. During the current year, the percentage of State's committed expenditure with respect to Revenue Expenditure and Revenue Receipt has decreased, compared to previous year.

(₹ in crore)

Component	2008-09	2009-10	2010-11	2011-12	2012-13
Committed Expenditure	18846.56	20333.37	23261.77	32237.29	34844.05
Revenue Expenditure	28223.86	31132.37	34664.81	46044.62	53488.74
Percentage of committed expenditure to Revenue Receipts	76.89	77.88	75.06	84.81	78.94
Percentage of committed expenditure to Revenue Expenditure	66.78	65.31	67.10	70.01	65.14

Pension payments during 2012-13 was ₹ 688.89 crore more than the projection made by State Government in Medium Term Fiscal Plan (₹ 8178 crore) The expenditure on salaries and wages (including the salary of staff of State aided educational institutions paid by Government) during the year 2012-13 was ₹ 17504.66 crore constituting 39.66 *per cent* of the revenue receipts and 32.73 *per cent* of the revenue expenditure. The salary expenditure is 46.78 *per cent* of revenue expenditure net of interest and pension payments and it is ₹ 780.66 crore more than the projection made by State Government in Medium Term Fiscal Plan (₹ 16724 crore).

CHAPTER V

APPROPRIATION ACCOUNTS

5.1 Summary of Appropriation Accounts

The Appropriation Accounts of the Government of Kerala for the year 2012-13 presents the accounts of sums expended in the year ended 31 March 2013 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 2012-13, there was actual expenditure of ₹ 62958.33 crore comprising ₹ 54274.38 crore Revenue Expenditure, ₹ 4743.72 crore Capital Expenditure, ₹ 2804.08 crore repayment of Public Debt and ₹ 1136.15 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	44604.11	4122.88	48726.99	46863.55	(-)1863.44
	Charged	7438.32	51.22	7489.54	7410.83	(-)78.71
2	Capital					
	Voted	6487.21	275.68	6762.89	4696.58	(-)2066.31
	Charged	75.80	2.36	78.16	47.14	(-)31.02
3	Public Debt					
	Charged	9682.47		9682.47	2804.08	(-)6878.39
4	Loans and Advances					
	Voted	815.96	298.86	1114.82	1136.15	(+)21.33
	Total	69103.87	4751	73854.87	62958.33	(-)10896.54

5.2 Trend of Savings/Excess during the past five years

Trend of Savings/Excess during the past five years is given below:

(₹ in crore)

Year	Savings (-)/Excess (+)				Total
	Revenue	Capital	Public Debt	Loans & Advances	
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
2012-13	-1942.15	-2097.33	-6878.39	21.33	-10896.54

5.2.1 Excess over provision requiring regularisation

The Appropriation Accounts disclosed excess expenditure of ₹ 488.01 crore over the authorisation from the Consolidated Fund of the State during 2012-13 in 14 Grants and one Appropriation. This excess expenditure of ₹ 488.01 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	57.51	57.72	0.21
2	V Agricultural Income Tax and Sales Tax	170.60	180.38	9.78
3	IX Taxes on Vehicles	57.43	58.24	0.81
4	X Treasury and Accounts	150.53	151.73	1.20
5	XII Police	1819.17	1975.32	156.15
6	XIII Jails	72.07	72.59	0.52
7	XVI Pensions and Miscellaneous	10765.04	11027.60	262.56

(₹ in crore)

Sl. No	Number and title of Grant/Appropriation	Total grant/Appropriation	Expenditure	Excess
8	XVII Education, Sport, Art and Culture	10634.21	10663.93	29.72
9	XXXI Animal Husbandry	371.93	376.73	4.80
10	XLII Tourism	206.27	210.20	3.93
	Total Voted Grants-Revenue	24304.76	24774.44	469.68
Charged Appropriation-Revenue				
11	I State Legislature	0.45	0.52	0.07
	Total Charged Appropriation-Revenue	0.45	0.52	0.07
Voted Grants-Capital				
12	XVII Education, Sports, Art and Culture	141.22	142.40	1.18
13	XIX Family Welfare	0.24	0.24	* (negligible)
14	XX Water Supply and Sanitation	336.00	352.91	16.91
15	XXVIII Miscellaneous Economic Services	1.77	1.94	0.17
	Total Voted Grants-Capital	479.23	497.49	18.26
	Grand Total	24784.44	25272.45	488.01

* ₹ 41,000 only

5.2.2 Significant Savings

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

Grant No.	Nomenclature	2008-09	2009-10	2010-11	2011-12	2012-13
REVENUE VOTED						
XXII	Urban Development	22	61	60	58	70
CAPITAL VOTED						
XXIX	Agriculture	62	64	61	59	55
XXXVIII	Irrigation	33	34	44	78	53
CAPITAL CHARGED						
	Public Debt Repayment	47	80	84	68	71

5.2.3 Unnecessary Supplementary Grants

Supplementary provisions aggregating ₹ 548.31 crore, obtained in 26 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				
II	Heads of States, Ministers and Headquarters Staff	366.61	8.83	299.50
III	Administration of Justice	364.23	4.12	336.67
VI	Land Revenue	345.66	7.71	326.12
VII	Stamps and Registration	136.38	0.80	130.64
VIII	Excise	153.25	0.71	146.88

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
XI	District Administration and Miscellaneous	355.53	1.48	344.62
XIV	Stationery and Printing and Other Administrative Services	307.58	13.91	291.13
XVIII	Medical and Public Health	2810.08	79.85	2800.85
XXII	Urban Development	1047.94	1.03	318.29
XXIV	Labour , Labour Welfare and Welfare of Non-Residents	689.04	52.39	665.86
XXV	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	1330.02	55.49	1225.71
XXXIV	Forest	369.90	6.41	359.40
XXXV	Panchayat	238.68	36.17	229.88
XXXVI	Rural Development	396.76	12.60	368.87
XXXVII	Industries	398.63	28.32	393.87
XLI	Transport	160.21	30.12	144.85
XLIII	Compensation and Assignments	4138.03	25.96	4026.28

(₹ in crore)

Grant No	Nomenclature	Original provision	Supplementary provision	Actual expenditure
Capital-Voted				
XII	Police	2.00	0.57	1.55
XV	Public Works	2666.99	97.31	2223.40
XXIX	Agriculture	226.47	10.21	106.76
XXXI	Animal Husbandry	10.25	1.19	4.57
XXXIII	Fisheries	138.85	22.80	108.47
XXXV	Panchayat	51.35	0.51	9.70
XXXVIII	Irrigation	529.13	25.00	259.83
Revenue –Charged				
XVI	Pensions and Miscellaneous	16.81	1.82	16.16
	Debt Charges	7234.33	23.00	7212.82
	Total	24484.71	548.31	22352.68

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.

	2008-09	2009-10	2010-11	2011-12	2012-13
Number of withdrawals from Contingency Fund	11	8	9	7	3
Total withdrawals from Contingency Fund (Rupees in crore)	58.76	55.65	46.85	57.28	23.36
Withdrawals from Contingency Fund as percentage to total Budget provision	0.17	0.15	0.11	0.11	0.03

At the close of the year 2012-13, no amount remained unrecouped in 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 ₹ 4511.03 crore at the end of 2012-13 (excluding investment of ₹ 436.66 crore for which details are awaited). Dividends received during the year were ₹ 48.15 crore (1.07 per cent of investment). During 2012-13, investments increased by ₹ 572.68 crore and dividend income decreased by ₹ 19.29 crore.

The cash balance with the Government excluding departmental balances (PWD, Forest etc.) increased from ₹ -529.23 crore at the beginning of the year 2012-13 to ₹ 86.14 crore at its end.

6.2 Debt and Liabilities

Outstanding Public Debt of the State at the end of 2012-13 was ₹ 72250.19 crore, comprising Internal Debt (₹ 65628.40 crore) and Loans and Advances from Central Government (₹ 6621.79 crore). Other liabilities accounted under Public Account were ₹ 36226.55 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 ₹ 4826.47 crore in respect of such liabilities of the State Government during 2012-13.

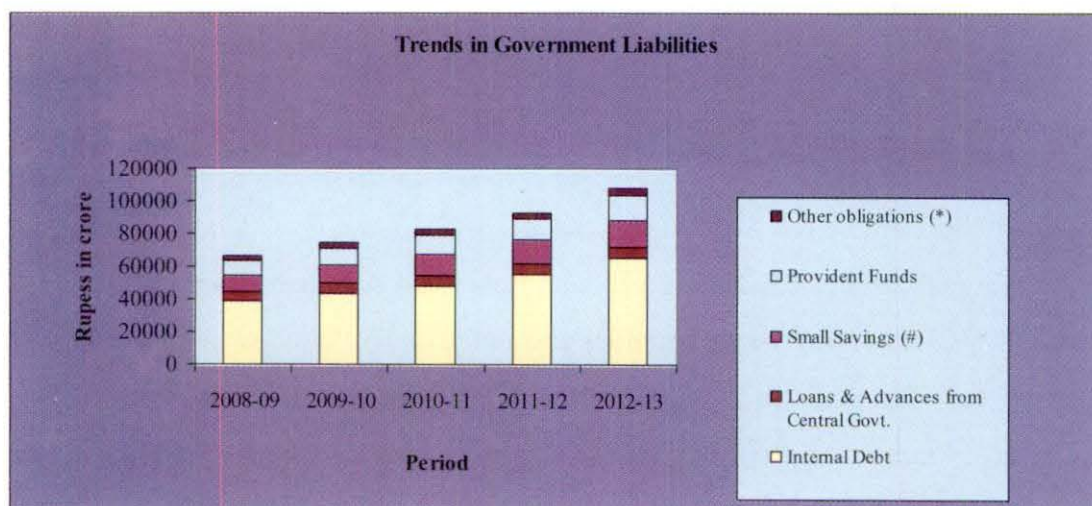
Interest payments on debt and other liabilities totalling ₹ 7204.81 crore constituted 13.47 percentage of revenue expenditure of ₹ 53488.74 crore. Interest payments on Public Debt were ₹ 5260.85 crore (Internal Debt: ₹ 4861.26 crore, Loans and Advances from Central Government: ₹ 399.59 crore) and ₹ 1943.96 crore on other

liabilities. Expenditure on account of interest payments increased by ₹ 911.22 crore during 2012-13.

Internal debt of ₹ 12708.89 crore was raised during 2012-13. The debt obligations discharged were ₹ 2477.88 crore and interest paid on internal debt was ₹ 4867.89 crore (includes ₹13.55 crore being Management of Debt and ₹ 6.91 crore being recoveries of overpayment). 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	Percentage of total liabilities to GSDP
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	31.99
2010-11	48528.10	6359.08	54887.18	12677.82	11108.24	3746.44	82419.68	30.59
2011-12	55397.39	6395.69	61793.08	14250.34	13374.77	3714.24	93132.43	29.55
2012-13	65628.40	6621.79	72250.19	15947.99	15362.66	4915.90	108476.74	29.86



(*) 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 2008-09 to 2012-13 is given below:

(₹ in crore)

At the end of the year	Amount Guaranteed	Amount outstanding
2008-09	11385.55	7603.32
2009-10	10225.78	7495.00
2010-11	12625.07	7425.79
2011-12	11332.11	8277.44
2012-13	11482.25	9099.50

As per the statement furnished by the Government the outstanding guarantees as on 31 March 2013 was ₹ 9099.50 crore. An amount of ₹ 35.75 crore was received by Government during 2012-13 towards guarantee fee. Arrears of guarantee fee as on 31 March 2013 amounted to ₹ 159.89 crore.

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 31.3.2013 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 2012-13 was ₹ 10456.93 crore. During the year 2012-13, the State Government disbursed Loans and Advances amounting to ₹ 1136.15 crore.

In respect of loans and advances, the detailed accounts of which are maintained by the Principal Accountant General (A&E), recovery of ₹ 6382.47 crore (Principal: ₹ 3745.87 crore and Interest: ₹ 2636.60 crore) was in arrears as on 31 March 2013.

More than 83 *per cent* of the above arrears pertains to four institutions/organisations viz., Kerala Water Authority (₹ 2922.55 crore), Kerala State Electricity Board (₹ 1536.21 crore), Kerala State Road Transport Corporation (₹ 459.97 crore) and Kerala State Cashew Development Corporation (₹ 395.32 crore). The terms and conditions of loan aggregating to ₹ 939.42 crore have not been prescribed by Government.

7.3 Financial Assistance to Local Bodies and Others

Assistance given to local bodies and others in 2012-13 was ₹ 13716.34 crore. It increased from ₹ 7591.35 crore in 2008-09 to ₹ 13716.34 crore in 2012-13 reflecting 80.68 *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 43.56 *per cent*, 41.16 *per cent*, 41.72 *per cent*, 46.33 *per cent* and 47.08 *per cent* respectively for the years, 2008-09, 2009-10, 2010-11, 2011-12 and 2012-13.

During the year 2012-13, financial assistance given to Local Self Government Institutions was ₹ 6457.08 crore (Municipal Corporation and Municipalities: ₹ 1177.77 crore, Panchayati Raj Institutions: ₹ 5279.31 crore) constituting 14.63 per cent of the revenue receipts and 12.07 per cent of the revenue expenditure. The share of Local Self Government Institutions alone was 47.08 per cent of the total financial assistance to Local bodies and Others.

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

Details of financial assistance to local bodies, educational institutions, etc for the past five years are given below:

(₹ in crore)

Financial Assistance to Local bodies and Others	2008-09	2009-10	2010-11	2011-12	2012-13
Educational Institutions (Aided Schools, Aided Colleges, Universities etc)	3306.81	3546.61	4087.83	5605.77	6204.36
Municipal Corporations and Municipalities	966.99	834.46	901.87	1073.78	1177.77
Zilla Parishads and Other Panchayati Raj Institutions	2600.11	2996.66	3411.65	4203.98	5279.31
Development Agencies	1.95	2.04	5.25	5.50	5.15
Hospitals and Other Charitable Institutions	56.66	76.40	139.02	144.46	153.33
Other Institutions	658.83	1159.47	1252.58	1065.96	896.42
Total	7591.35	8615.64	9798.20	12099.45	13716.34

7.4 Cash Balance and investment of Cash Balance

(₹ in crore)

Particulars	As on 1 April 2012	As on 31 March 2013	Increase(+)/ Decrease(-)
Cash balances	-529.23	86.14	(+) 615.37
Investments from cash balances (a+b)	2709.85	3201.71	(+) 491.86
a. GOI Treasury Bills	2702.62	3194.48	(+)491.86
b. GOI Securities	7.23	7.23	Nil
Other Cash Balances	4.34	2.69	(-)1.65
1) Departmental Balances	3.95	2.36	(-) 1.59
2) Permanent Cash Imprest	0.39	0.33	(-) 0.06
Fund-wise break-up of investments from earmarked balances (a to d)	1608.50	1402.19	(-)206.31
a. Sinking Fund	1601.44	1387.63	(-) 213.81
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	10.00	7.50
Interest realised during the year on investment of cash balances	82.38	123.38	(+) 41.00

The State Government had a positive closing balance for 2012-13. It had invested nearly ₹ 4603.90 crore in treasury bills, GOI Securities etc. Investments were made from earmarked fund balances also. There was 49.77 per cent increase in interest realized on investment of cash balance.

7.5 Reconciliation of Accounts

All the Controlling Officers (COs) are required to reconcile the receipts and expenditure of the Government with the figures accounted for by the Principal Accountant General (A&E). Such reconciliation has been completed in respect of

60.80 *per cent* of total reconcilable expenditure and 62.21 *per cent* of total reconcilable receipts. Director, Higher Secondary Education, Thiruvananthapuram, Director of Scheduled Castes Development, Thiruvananthapuram, Secretary to Government, Water Resources, Department, District Collector, Ernakulam, Director of Scheduled Tribes Development Thiruvananthapuram, Director Vocational Higher Secondary Education, Secretary Revenue Department, Secretary to Government, Information Technology Department, and The Commandant General, Fire & Rescue Services are the major departmental Controlling Officers who have not reconciled the figures of expenditure.

7.6 Submission of Accounts by Treasuries and Divisions

There are 23 District Treasuries, 158 Public Works Divisions and 101 Forest Divisions rendering accounts to the Principal Accountant General (A&E). During 2012-13 only a few treasuries/divisions have rendered the accounts on the due dates. The delay in rendering accounts ranged from 1 to 22 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 2013, 75 items amounting to ₹ 1.75 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 215 projects/work on which an expenditure of ₹ 539.06 crore was incurred up to March 2013 which were not completed at the end of March 2013 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 2013 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 2012-13 in the above mentioned heads are as below:

(₹ in crore)

Major Head	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter	Total	During March	Percentage of expenditure during March to total expenditure
2020 Collection of Taxes on Income and Expenditure				0.14	0.14	0.14	100.00
2216 Housing	7.23	14.19	12.74	66.08	100.24	53.31	53.18
2245 Relief on account of natural calamities	9.58	37.31	46.23	151.81	244.93	124.24	50.72
2250 Other Social Services		1.20	0.54	24.29	26.03	16.42	63.08
2501 Special Programme for Rural Development	0.32	19.89	2.11	71.47	93.79	71.31	76.03
2551 Hill Areas	0.09	0.19	2.14	91.91	94.33	88.93	94.28
2810 New and Renewable Energy	0.10	0.20	1.72	21.46	23.48	20.23	86.16

(₹ in crore)

Major Head	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter	Total	During March	Percentage of expenditure during March to total expenditure
4216 Capital Outlay on Housing	1.01	6.19	0.70	10.89	18.79	9.57	50.93
4225 Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Back Ward Classes and Minorities	4.84	3.18	3.07	19.41	30.50	17.78	58.30
4250 Capital Outlay on other Social Services	0.25	3.00	0.75	141.13	145.13	140.43	96.76
4401 Capital Outlay on Crop Husbandry	0.11	0.12	0.26	0.85	1.34	0.76	56.72
4402 Capital Outlay on Soil and Water Conservation	3.37	3.22	0.52	13.28	20.39	10.73	52.62
4404 Capital Outlay on Dairy Development			0.11	0.19	0.30	0.19	63.33
4425 Capital Outlay on Co-operation	0.31	2.74	7.18	32.82	43.05	32.86	76.33
4435 Capital Outlay on Other Agricultural Programmes		0.56	0.58	3.86	5.00	2.89	57.80
4515 Capital Outlay on Other Rural Development Programmes		0.53		9.97	10.50	8.97	85.43
4851 Capital Outlay on Village and Small Industries	-0.02	8.86	3.56	24.19	36.59	23.74	64.88

(₹ in crore)

Major Head	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter	Total	During March	Percentage of expenditure during March to total expenditure
4859 Capital Outlay on Telecommunication and Electronic Industries		6.49	39.02	97.04	142.55	85.04	59.66
4860 Capital Outlay on Consumer Industries		7.70		34.30	42.00	31.60	75.24
5051 Capital Outlay on Ports and Light Houses	0.58	2.89	4.19	257.00	264.66	255.62	96.58
5053 Capital Outlay on Civil Aviation	17.30	8.06		230.72	256.08	208.02	81.23
5056 Capital Outlay on Inland Water Transport	0.04	0.06	0.66	16.78	17.54	15.98	91.11
5075 Capital Outlay on Other Transport Services	3.55	3.93	3.94	374.63	386.05	356.14	92.25
5475 Capital Outlay on Other General Economic Services		0.10		1.83	1.93	1.83	94.82
6202 Loans for Education, Sports, Art and Culture				4.00	4.00	4.00	100.00
6215 Loans for Water Supply and Sanitation		12.06	89.01	155.84	256.91	153.43	59.72

(₹ in crore)

Major Head	1 st quarter	2 nd quarter	3 rd quarter	4 th quarter	Total	During March	Percentage of expenditure during March to total expenditure
6217 Loans for Urban Development				3.60	3.60	3.60	100.00
6403 Loans for Animal Husbandry				1.78	1.78	1.32	74.16
6405 Loans for Fisheries				16.33	16.33	16.33	100.00
6425 Loans for Co-operation	0.05	0.23	3.73	20.20	24.21	19.70	81.37
6515 Loans for other Rural Development Programmes		0.51		0.69	1.20	0.69	57.50
6854 Loans for Cement and Non Metallic Mineral Industries				3.00	3.00	3.00	100.00
6857 Loans for Chemical and Pharmaceutical Industries				2.50	2.50	2.50	100.00
6859 Loans for Telecommunication and Electronic Industries				18.48	18.48	18.48	100.00
6860 Loans for Consumer Industries				9.00	9.00	6.00	66.67
7615 Miscellaneous Loans				2.49	2.49	2.49	100.00

