

Appendix 1.1
State Profile
(Reference: Paragraph 1.1 Page No. 1)

A. General Data

Sl. No.	Particulars	Figures
1.	Area	38,863 sq.km
2.	Population	
	a. In 2011	3.35
	b. In 2021	3.56
3.	Density of Population (as per 2011 Census) (All India Density = 382 persons per sq. km)	860 persons per sq km
4.	Population Below Poverty Line (BPL) (All India Average = 21.92 per cent)	7.05 per cent
5.	Literacy (as per 2011 census) (All India Average = 73.00 per cent)	94 per cent
6.	Infant mortality(per 1000 live births)(All India Average= 30 per 1000 live births)	6
7.	Life Expectancy at birth (All India Average = 69.40)	75.30
8.	Gini Coefficient	
	a. Rural (All India= 0.29)	0.42
	b. Urban (All India= 0.38)	0.50
9.	Human Development Index 2019 (All India = 0.645)	0.79
	Gross State Domestic Product (GSDP) 2020-21 at current prices (₹ in crore)	758942
10.	Per capita GSDP Compounded Annual Growth Rate (2011-12 to 2020-21)	Kerala 7.78 States other than NE & H States* 8.93
11.	GSDP Compounded Annual Growth Rate (2011-12 to 2020-21)	Kerala 8.51 States other than NE & H States 10.30
12.	Population Growth (2011 to 2021)	Kerala 6.05 States other than NE & H States 12.22
13.	Per Capita GDP (in ₹)	Kerala 213347.76 All India 145680

*States other than North eastern and Himalayan States (erstwhile General Category States)

B. Financial Data (in per cent)

Compounded Annual Growth Rate		Particulars					
		2011-12 to 2019-20		2015-16 to 2019-20		2019-20 to 2020-21	
		General Category States	Kerala	General Category States	Kerala	General Category States	Kerala
a.	Revenue Receipts	11.61	11.41	9.32	6.92	-4.56	8.19
b.	Own Tax Revenue	9.88	8.75	8.74	6.58	-4.43	-5.29
c.	Non Tax Revenue	13.20	21.44	13.88	9.84	-35.60	-40.26
d.	Total Expenditure	12.18	10.65	8.91	7.07	4.54	21.42
e.	Capital Expenditure	10.10	9.00	1.12	3.75	-2.36	59.73
f.	Revenue Expenditure on Education	11.15	8.77	9.65	6.99	-1.32	-11.04
g.	Revenue Expenditure on Health	15.33	12.82	13.09	12.51	14.65	16.34
h.	Salaries and Wages	10.18	9.25	10.01	8.52	2.27	-12.67
i.	Pension	13.31	10.30	14.09	9.91	6.02	-0.64

Source: Information furnished by the Economic Adviser, O/o the C&AG of India, New Delhi

Appendix 1.2
Medium Term Fiscal Plan 2020-21
(Reference: Paragraph 1.5; page No. 14)

(₹ in crore)

Item	2016-17 Accounts	2017-18 Accounts	2018-19 Accounts	2019-20 Revised Estimates	2020-21 Budget Estimates	Forward Estimates	
						2021-22	2022-23
Revenue Receipts (A)	75611.72	83020.14	92854.47	99042.58	114635.90	1133527.60	155571.43
State's Own Tax Revenue	42176.38	46459.61	50644.10	55671.18	67420.01	79555.61	93875.62
Non-Tax Revenue	9699.98	11199.61	11783.24	13243.82	14587.00	16775.05	19291.31
Resources from Centre	23735.37	25360.92	30427.13	30127.58	32628.89	37196.93	42404.51
Revenue Expenditure(B)	91096.31	99948.35	110316.39	116516.85	129837.37	148611.48	169620.78
Non-Interest Revenue Expenditure	78979.81	84828.42	93568.47	98082.28	109987.37	126864.93	145402.42
Interest	1216.50	15119.93	16747.92	18434.57	19850.00	21746.56	24218.36
Salaries	27953.87	31905.92	31405.69	32027.67	32931.40	39554.69	45543.55
Pensions	15277.03	19938.41	19011.94	20351.32	20970.41	24518.93	28244.88
Non-SPI Revenue Expenditure	35748.91	32984.09	43150.84	45703.38	56085.56	62791.31	71613.99
Subsidies	1634.25	1583.79	1663.01	1714.91	2054.98	1794.91	1878.64
Devolution to LSGs	6060.00	8470.23	10278.46	9929.08	11819.06	12453.16	13910.62
Other Revenue Expenditure	28054.66	22930.07	31209.37	22930.37	34059.39	42211.52	55824.74
Revenue Deficit (-) / Surplus (+)	-15484.59	-16928.21	-17461.92	-17474.27	-15201.47	-15083.89	-14049.35
Capital Expenditure	11286.25	10289.46	9753.43	9126.08	14427.93	18471.52	23894.06
Capital outlay	10125.95	8748.87	7430.54	8013.39	12913.22	16729.60	21890.86
Loan disbursements	1160.30	1540.59	2322.89	1112.69	1514.71	1741.92	2003.20
Non-Debt Capital Receipts	322.48	380.25	257.04	414.11	334.02	399.04	476.71
Fiscal Deficit (-) / Surplus (+)	-26448.35	-26837.42	-26958.31	-26186.24	-29295.38	-33156.37	-37466.70
Primary Fiscal Deficit/Surplus	-14331.85	-11717.49	-10210.39	-7751.67	-9445.38	-11409.81	-13248.33
End of the Period Debt	171912.11	198608.13	224196.94	250970.42	279198.12	310665.09	345976.63
Debt Service	12116.50	15119.93	16747.92	18434.57	19850.00	21746.56	24218.36
Salary + Pension + Interest	55347.40	66964.26	67165.55	70813.47	73751.81	85820.17	98006.79
Debt Stock	186453.88	210762.37	237631.50	264309.33	294086.91	327243.28	364709.38
Government Guarantees	16245.55	17356.46	26834.65				
Interest/Revenue Receipts (%)	16.02	18.21	18.04	18.61	17.32	16.29	15.57
Debt/ Revenue (%)	246.59	253.87	255.92	266.86	256.54	245.08	234.43
(Salary +Pen +Interest) /Revenue (%)	73.20	80.66	72.33	71.50	64.34	64.27	63.00
(Salary +Pen +Interest) /GSDP (%)	8.72	9.54	8.59	8.13	7.54	7.77	7.85
(Salary +Pension)/GSDP (%)	6.81	7.39	6.45	6.01	5.51	5.80	5.91
Rev Deficit/ Rev Receipt (%)	20.48	20.39	18.81	17.64	13.26	11.30	9.03
RD/GSDP (%)	2.44	2.41	2.23	2.01	1.55	1.36	1.12
FD/GSDP (%)	4.17	3.83	3.45	3.00	3.00	3.00	3.00
Debt stock/GSDP (%)	29.37	30.04	30.40	30.33	30.07	29.61	29.20
GSDP	634886.40	701577.38	781653.26	871534.00	978064.00	1105212.32	1248889.92
Nominal GSDP Growth Rate (%)	12.97	10.50	11.41	11.50	12.22	13.00	13.00
Average Interest rate (%)	12.05	7.61	7.47	7.35	7.11	7.00	7.00
Domar Gap	5.92	2.89	3.54	4.15	5.11	6.00	6.00

Appendix 1.3

Abstract of receipts and disbursements for the year 2020-21
(Reference: Paragraph 1.4; page No. 7)

(₹ in crore)

Receipts				Disbursements						
2019-20	Section – A: Revenue		2020-21	2019-20	2020-21					
					Non-Plan	Plan	Total			
90224.67	I.	Revenue Receipts	97616.83	104719.92	I.	Revenue Expenditure	105506.79	17939.54		123446.33
50323.14		Own Tax Revenue	47660.84	55504.03		General Services	47466.39	2894.33	50360.72	
12265.22		Non-Tax Revenue	7327.31	34044.77		Social Services	35017.26	9815.18	44832.44	
16401.05		State's share of Union Taxes and Duties	11560.40	18459.63		Education, Sports, Art and Culture	14789.40	1686.28	16475.68	
11235.26		Grants from Government of India	31068.28	7294.59		Health and Family Welfare	5592.71	2894.05	8486.76	
				1467.52		Water Supply, Sanitation, Housing and Urban Development	517.57	1485.21	2002.78	
				73.20		Information and Broadcasting	86.07	24.72	110.79	
				1942.68		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	438.04	2219.24	2657.28	
				714.47		Labour and Labour Welfare	490.53	357.37	847.90	
				3980.35		Social Welfare and Nutrition	12885.79	1148.31	14034.10	
				112.33		Others	217.15		217.15	
				9107.25		Economic Services	13530.69	5230.03	18760.72	
				4791.01		Agriculture and allied activities	8511.17	1867.61	10378.78	
				1242.09		Rural Development	440.15	1849.35	2289.50	
				22.42		Special Area Programmes	0	53.24	53.24	
				515.53		Irrigation and Flood control	495.59	14.85	510.44	
				17.34		Energy	876.45	34.02	910.47	
				351.21		Industry and Minerals	256.70	322.96	579.66	
				1543.95		Transport	2610.27	609.05	3219.32	
				67.53		Science, Technology and Environment	62.67	98.08	160.75	
				556.17		General Economic Services	277.69	380.87	658.56	
				6063.87		Grants-in-aid and Contributions	9492.45		9492.45	
14495.25	II.	Revenue Deficit carried over to Section B	25829.50			Revenue Surplus carried over to Section B				
104719.92	Total - Section A		123446.33	104719.92						123446.33

Appendix 1.3 –Contd.

(₹ in crore)

Receipts			Disbursements							
2019-20	Section B: Others		2020-21	2019-20	2020-21					
						Non-Plan	Plan	Total		
2203.15	III.	Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds	2010.22	0.00	III.	Opening Overdraft from Reserve Bank of India			0.00	
27.48	IV.	Miscellaneous Capital Receipts	34.15	8454.8	IV.	Capital Outlay	953.89	11935.76	12889.65	12889.65
				157.42		General Services	33.35	226.49	259.84	
				1090.64		Social Services	162.60	2115.30	2277.90	
				311.15		Education, Sports, Art and Culture	68.85	317.45	386.30	
				244.24		Health and Family Welfare	64.92	250.68	315.60	
				291.28		Water Supply, Sanitation, Housing and Urban Development	28.00	1243.98	1271.98	
				0.54		Information and publicity	0.00	1.44	1.44	
				117.34		Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.12	130.27	130.39	
				29.82		Social Welfare and Nutrition	0.71	33.99	34.70	
				96.27		Other Social Services	0.00	137.49	137.49	
				7206.74		Economic Services	757.94	9593.97	10351.91	
				381.39		Agriculture and allied activities	152.39	400.87	553.26	
				916.32		Other rural development programmes	399.08	1313.36	1712.44	
				0.38		Special Area Programme	0.00	0.22	0.22	
				282.84		Irrigation and Flood Control	32.85	269.30	302.15	
				0.47		Power projects	1.00	1.00	2.00	
				254.02		Industry and Minerals	0.00	486.10	486.10	
				3072.42		Transport	54.84	3746.56	3801.40	
				-		Science, Technology and Environment	0.00	0.00	0.00	
				1734.45		General Economic Services	117.78	3376.56	3494.34	

Appendix 1.3 – Concl'd.

(` in crore)

Receipts				Disbursements				
2019-20	2020-21			2019-20	2020-21			
295.32	V.	Recoveries of Loans and Advances		263.82	1210.22	V.	Loans and Advances Disbursed	2548.51
		From Power Projects					For Power Projects	
		From Government Servants					To Government Servants	
		From Others					To Others	
	VI.	Revenue Surplus brought down			14495.25	VI.	Revenue Deficit brought down	25829.50
60407.05	VII.	Public Debt Receipts		69735.36*	44001.28	VII.	Repayment of Public Debt	38927.85
7805.12		Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	33493.87		8072.02		Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	8449.99
9698.12		Net transactions under Ways and Means Advances excluding overdraft	29222.75		35215.35		Net transactions under Ways and Means advances excluding overdraft	29752.57
692.75		Loans and Advances from Central Government	7018.74**		713.91		Repayment of Loans and Advances to Central Government	725.29
	VIII.	Appropriation from the Consolidated Fund				VIII.	Appropriation to Contingency Fund	
	IX.	Amount transferred to Contingency Fund		75	75	IX.	Expenditure from Contingency Fund	0
261788.85	X.	Public Account Receipts		350861.94	254475.08	X.	Public Account Disbursements	337817.00
118983.22		Small Savings, Provident Funds, etc.	170413.72		110709.11		Small Savings, Provident Funds, etc.	158865.76
514.79		Reserve Funds	878.63		1865.21		Reserve Funds	534.58
3209.17		Deposits and Advances	4466.92		2683.43		Deposits and Advances	3972.04
137056.30		Suspense and Miscellaneous	170492.00		137309.50		Suspense and Miscellaneous	169873.36
2025.37		Remittances	4610.67		1907.83		Remittances	4571.26
	XI.	Closing Overdraft from Reserve Bank of India			2010.22	XI.	Cash Balance at end	4967.98
					35.13		Cash in Treasuries	37.06
					0.92		Local Remittances	0.94
					-221.02		Deposits with Reserve Bank	-244.42
					-5.18		Departmental cash balance including Permanent Advance	-7.10
					1.67		Cash Balance Investment	2809.86
					2198.70		Investment from earmarked funds	2371.64
324721.85	Total – Section B			422980.49	324721.85	Total – Section B		

* Effective Public Debt Receipts would be ₹63,969.36 crore as the Department of Expenditure, GOI had decided that GST compensation of ₹ 5,766 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

** Effective Loans & Advances from GoI would be ₹1252.74 crore as the Department of Expenditure, GOI had decided that GST compensation of ₹5,766 crore given to the State as back to back loan under debt receipts (6004-Loans and Advances from GoI) would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Appendix 1.4

Time series data on the State Government Finances
(Reference: Paragraph 1.5; page No. 10)

(₹ in crore)

Particulars		2016-17	2017-18	2018-19	2019-20	2020-21
Part A: Receipts						
1.	Revenue Receipts	75611.72	83020.14	92854.47	90224.67	97616.83
(i)	Tax Revenue	42176.37 (56)	46459.61 (56)	50644.10 (55)	50323.14 (56)	47660.84 (48)
	Taxes on Sales, Trade, etc.	33453.49 (79)	24577.82 (53)	19225.75 (38)	19649.64 (39)	17689.17 (37)
	State Excise	2019.30 (5)	2240.42 (5)	2521.40 (5)	2255.28 (4)	2329.22 (5)
	Taxes on Vehicles	3107.23 (7)	3662.85 (8)	3708.61 (7)	3721.14 (7)	3386.28 (7)
	Stamps and Registration fees	3006.58 (7)	3452.56 (7)	3693.17 (7)	3615.01 (7)	3489.59 (7)
	Land Revenue	124.15	162.17	202.78	332.42	493.35
	Other Taxes	224.87	256.52	240.11	263.39	196.12
	State Goods and Services Tax	0	12007.69 (26)	21014.71 (42)	20446.95 (41)	20028.31 (42)
	Other taxes and Duties on commodities and Services	240.75	99.58	37.57	39.31	48.80
(ii)	Non Tax Revenue	9699.98 (13)	11199.61 (14)	11783.24 (13)	12265.22 (14)	7327.31 (8)
(iii)	State's share in Union taxes and duties	15225.02 (20)	16833.08 (20)	19038.17 (20)	16401.05 (18)	11560.40 (12)
(iv)	Grants in aid from Government of India	8510.35 (11)	8527.84 (10)	11388.96 (12)	11235.26 (12)	31068.28 (32)
2.	Miscellaneous Capital Receipts	30.24	29.28	46.50	27.48	34.15
3.	Recovery of Loans and Advances	292.24	350.98	210.54	295.32	263.82
4.	Total revenue and Non debt capital receipts (1+2+3)	75934.42	83400.40	93111.51	90547.47	97914.80
5.	Public Debt Receipts	23857.89	30233.77	33445.92	60407.05	69735.36*
	Internal Debt (excluding Ways & Means Advances and Overdraft)	20074.62 (84)	23453.50 (78)	232965.63 (70)	22511.19 (37)	33493.87 (48)
	Net transactions under Ways and Means Advances excluding Overdraft	2931.13 (12)	6335.50 (21)	9698.12 (29)	35745.17 (59)	29222.75 (42)
	Loans and advances from Government of India	852.14 (4)	444.77 (1)	452.17 (1)	2150.69 (4)	7018.74** (10)
6.	Total receipts in the Consolidated Fund (4+5)	99792.31	113634.17	126557.43	150954.52	167650.16
7.	Contingency Fund Receipts	..	..	..	..	..
8.	Public Account receipts	190627.84	215992.46	254069.02	261788.85	350861.93
9.	Total receipts of State (6+7+8)	290420.15	329626.63	380626.45	412743.37	518512.09
Part B: Expenditure/Disbursement						
10.	Revenue Expenditure	91096.31 (89)	99948.35 (91)	110316.39 (92)	104719.92 (92)	123446.33
	Plan	13492 (15)	16182 (16)	13890 (13)	12036 (11)	17939.54 (15)
	Non-Plan	77604 (85)	83766 (84)	96426 (87)	92684 (88)	105506.79 (85)
	General Services (incl. Interest payment)	41195.33 (45)	45523.77 (46)	50827.13 (46)	55504.03 (53)	50360.72 (41)
	Social Services	33764.72 (37)	35876.27 (36)	38210.77 (35)	34044.77 (33)	44832.44 (36)
	Economic Services	10655.35 (12)	11351.08 (11)	12379.77 (11)	9107.25 (9)	18760.72 (15)
	Grants-in-aid and Contributions	5480.91 (6)	7197.23 (7)	8898.72 (8)	6063.87 (6)	9492.45 (8)
11.	Capital Expenditure	10125.95 (10)	8748.87 (8)	7430.54 (6)	8454.80 (7)	12889.65
	Plan	8946 (88)	7994 (91)	6779 (91)	7953 (94)	11935.76
	Non-Plan	1180 (12)	755 (9)	652 (9)	502 (6)	953.89
	General Services	210.87 (2)	268.01 (3)	197.96 (3)	157.42 (2)	259.84
	Social Services	1292.67 (13)	1405.89 (16)	1784.29 (24)	1090.64 (13)	2277.90
	Economic Services	8622.41 (85)	7074.97 (81)	5448.29 (73)	7206.74 (85)	10351.91
12.	Disbursement of Loans and Advances	1160.29 (1)	1540.59 (1)	2322.89 (2)	1210.22 (1)	2548.51 (2)
13.	Total (10+11+12)	102382.55	110237.81	120069.82	114384.94	138884.49

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

Appendix 1.4- Contd.

(₹ in crore)

Particulars		2016-17	2017-18	2018-19	2019-20	2020-21
Part B: Expenditure/Disbursement						
14.	Repayment of Public Debt	7706.01	13132.10	18195.99	44001.28	38927.85
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	4302.16	6221.69	7805.12	8072.02	29752.57
	Net transactions under Ways and Means Advances excluding Overdrafts	2931.13	6335.50	9698.12	35215.35	29752.57
	Loans and Advances from Government of India	472.72	574.91	692.75	713.91	725.29
15.	Appropriation to Contingency Fund	...	...	...	...
16.	Total disbursement out of Consolidated Fund (13+14+15)	110088.56	123369.91	138265.81	158386.22	177812.33
17.	Contingency Fund disbursements	...	...	...	75	0
18.	Public Account disbursements	179910.43	207174.17	242890.37	254475.08	337817.00
19.	Total disbursement by the State (16+17+18)	289998.99	330544.08	381156.18	412936.30	515629.33
Part C: Deficits						
20.	Revenue Deficit (1-10)	15484.59	16928.21	17461.92	14495.25	25829.50
21.	Fiscal Deficit (4-13)	26448.35	26837.41	26958.31	23837.47	40969.69
22.	Primary Deficit (21-23)	14331.85	11717.48	10210.39	4622.77	19994.33
Part D: Other Data						
23.	Interest Payments (included in revenue expenditure)	12116.50	15119.93	16747.92	19214.70	20975.36
24.	Financial Assistance to local bodies, etc.	15866.84	19553.60	19382.62	12132.04	20504.85
25.	Ways and Means Advances availed /special drawing facility (days)	25	50	67	234	195
26.	Overdraft availed (days)	Nil	Nil	Nil	57	35
27.	Interest on WMA/Overdraft	2.12	1.54	3.55	28.21	26.95
28.	Gross State Domestic Product (GSDP) at current prices ⁴³	634886	701588	790302	854689	758942
29.	Outstanding Fiscal Liabilities (year-end)	189769	214518	241614.51	265362.36	308386.01 ⁴⁴
30.	Outstanding guarantees (year-end)	16246	17356	26834.65	27757.01	31714.27
31.	Maximum amount guaranteed (during the year)	20204.00	25104.00	46796.00	43433.30	49076.88
32.	Number of incomplete projects/works	226	300	270	295	354
33.	Capital blocked in incomplete projects/works ⁴⁵	974	1208	1292	1302	1362.35

⁴³ GSDP figures from Ministry of Statistics and Programme Implementation website as on 01 August 2019.

⁴⁴ Effective Outstanding Fiscal Liabilities would be ₹3,02,620.01 crore as the Department of Expenditure, GoI had decided that GST compensation of ₹5,766 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

⁴⁵ Represents progressive amount blocked in incomplete projects/works at the end of the year based on figures collected from departmental heads.

Appendix 1.4- Concl'd.

(₹ in crore)

Particulars		2016-17	2017-18	2018-19	2019-20	2020-21
Part E: Fiscal Health Indicators						
I	Resource Mobilisation					
	Own Tax revenue/GSDP	6.64	6.62	6.41	5.89	6.28
	Own non-tax revenue/GSDP	1.53	1.60	1.49	1.44	0.97
	Central Transfers/GSDP	3.74	3.61	3.85	3.23	5.62
II	Expenditure Management					
	Total Expenditure/GSDP	16.13	15.71	15.19	13.38	18.30
	Total Expenditure/Revenue Receipts	135.41	132.78	129.31	126.78	142.28
	Revenue Expenditure/Total Expenditure	88.98	90.67	91.88	91.55	88.88
	Revenue Expenditure on Social Services/Total Expenditure	32.98	32.54	31.82	29.76	32.28
	Revenue Expenditure on Economic Services/Total Expenditure	10.41	10.30	10.31	7.96	13.51
	Capital Expenditure/Total Expenditure	9.89	7.94	6.19	7.39	9.28
	Capital Expenditure on Social and Economic Services/Total Expenditure	9.68	7.69	6.02	7.25	9.09
III	Management of Fiscal Imbalances					
	Revenue deficit/GSDP	-2.44	-2.41	-2.21	-1.70	-3.40
	Fiscal deficit/GSDP	-4.17	-3.83	-3.41	-2.79	-5.40
	Primary Deficit /GSDP	-2.26	-1.67	-1.29	-0.54	-0.26
	Revenue Deficit/Fiscal Deficit	58.55	63.08	64.77	60.81	63.05
IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	29.89	30.58	30.57	31.05	39.87 [^]
	Fiscal Liabilities/Revenue Receipts	250.98	258.39	260.21	294.11	315.91
	Primary deficit <i>vis-à-vis</i> quantum spread	(-)4618.85	(-)5987.10	1173.04	(-)3252.48	(-)82945.06
	Debt Redemption (Principal +Interest)/ Total Debt Receipts (in <i>per cent</i>)	80.30	91.50	92.40	97.27	89.56
V	Other Fiscal Health Indicators					
	Return on Investment (<i>per cent</i>)	1.33	1.54	1.59	1.13	1.09
	Financial Assets/Liabilities	0.40	0.40	0.40	0.40	0.40

* Effective Public Debt Receipts would be ₹63,969.36 crore as the Department of Expenditure, GOI had decided that GST compensation of ₹5,766 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

** Effective Loans & Advances from GoI would be ₹527.45 crore as the Department of Expenditure, GOI had decided that GST compensation of ₹5,766 crore given to the State as back to back loan under debt receipts (6004-Loans and Advances from GoI) would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

[^] The back to back Loan (₹5,766 crore) received from GoI in lieu of GST compensation has not been considered as Debt for working out the indicator.

Appendix 1.5
Summarised financial position of the Government of Kerala
as on 31 March 2021
(Reference: Paragraph 1.4.2 page No:9)

(₹ in crore)

As on 31 March 2020	Liabilities		As on 31 March 2021
165960.03	Internal Debt		190474.09
142336.00	Market Loans bearing interest	165402.00	
0.04	Market Loans not bearing interest	0.04	
880.55	Loans from Life Insurance Corporation of India	647.91	
153.13	Loans from General Insurance Corporation of India	135.19	
3199.93	Loans from National Bank for Agriculture and Rural Development	3103.71	
480.15	Loans from National Co-operative Development Corporation	523.60	
984.00	Loans from other institutions	827.05	
17395.53	Special securities issued to National Small Savings Fund of the Central Government	19833.71	
0.88	Compensation and other bonds	0.88	
529.82	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	0	
0	Overdrafts from Reserve Bank of India	0	
8680.19	Loans and Advances from Central Government		14973.64
1.16	Pre 1984-85 Loans	1.16	
12.47	Non-Plan Loans	10.63	
6815.83	Loans for State Plan Schemes	6382.00	
(*)	Loans for Central Plan Schemes		
1850.73	Other loans	8579.85	
100	Contingency Fund(Net)		100
85671.17	Small Savings, Provident Funds, etc.		97219.13
4135.81	Deposits		4632.88
3113.86	Reserve Funds3		3457.91
-119.58	Suspense and Miscellaneous		519.46
267541.48	Total		311377.11

(*) ₹ 7,000 only.

Appendix 1.5 – Concl'd.

(₹ in crore)

As on 31 March 2020	Assets		As on 31 March 2021
80796.18⁴⁶	Gross Capital Outlay on Fixed Assets -		93651.68
8889.00	Investments in shares of Companies, Corporations, etc.	10064.07	
71907.18	Other Capital Outlay	83587.61	
17472.08	Loans and Advances -		19756.77
2728.51	Loans for Power Projects		
13775.61	Other Development Loans		
967.96	Loans to Government servants and Miscellaneous loans		
75	Contingency fund		0
60.08	Advances		62.27
	Suspense and Miscellaneous Balances		
1081.6	Remittance Balances		1042.19
297.78	Adjustment on account of retirement/disinvestment		331.93
2010.22	Cash		4967.98
36.05	Cash in Treasuries and Local Remittances	38.00	
(-)221.02	Deposits with Reserve Bank	(-)244.42	
(-)5.70	Departmental Cash Balance	(-)7.63	
0.52	Permanent Advances	0.53	
1.67	Cash Balance Investments	2809.86	
2198.70	Reserve Fund Investments	2371.64	
165748.55⁴⁷	Deficit on Government Account -		191564.29
151280.71	Accumulated deficit at the beginning of the year	165748.55	
14495.25	Add: (i) Revenue Deficit of the current year	25829.50	
0.06	(ii) Miscellaneous Government account	20.39	
27.48	Less: Miscellaneous Capital Receipts	34.15	
267541.48	Total		311377.11

Explanatory Notes

The abridged accounts in Appendix 1.5 have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in Appendix 1.5 indicates the position on cash basis, as opposed to accrual basis in commercial accounting. Consequently, items payable or receivable, depreciation or variation in stock figures, etc., do not figure in the accounts. Suspense and Miscellaneous balances include cheques issued but not paid, payment made on behalf of the State and others pending settlement, etc. There was a difference of ₹254.05 crore (credit) between the figures reflected in the accounts (credit item ₹244.43 crore) and that communicated by Reserve Bank of India (credit item ₹9.62 crore) as on 31 March 2021. Out of the difference, an amount of ₹193.75 crore (net credit) has been cleared in 2021-22. The balance difference of ₹447.80 crore (net debit) is under reconciliation.

⁴⁶ Balance as on 31 March 2020 differs from those shown in the previous year's account due to proforma adjustment vide foot note(b) of Statement 1 of Finance Accounts 2020-21.

⁴⁷ Balance as on 31 March 2020 differs from those shown in the previous year's account due to proforma adjustment vide foot note (c) of Statement 1 of Finance Accounts 2020-21.

Appendix 2.1

Gross collection in respect of major taxes and duties *vis-à-vis* budget estimates and the expenditure incurred on their collection
(Reference: Paragraph 2.3.1.2; Page No 28)

(₹ in crore)

Sl. No	Head of revenue	Year	Budget Estimate	Collection	Expenditure on collection of revenue	Percentage of expenditure to gross collection	All India average percentage of expenditure to gross collection
1.	Tax on sales, trade etc.	2016-17	37452.98	33453.49	282.10	0.84	0.69
		2017-18	42187.57	36585.51*	313.15	0.86	0.69
		2018-19	46791.10	40240.46*	310.53	0.77	Not available
		2019-20	52958.79	40096.59*	283.00	0.71	Not available
		2020-21	23263.16	37717.48*	287.31	0.76	Not available
2.	Stamps (non- judicial) and registration fees	2016-17	3303.62	2890.38	201.55	6.97	2.99
		2017-18	3339.00	3335.81	205.36	6.16	2.96
		2018-19	3596.21	3562.13	226.09	6.35	Not available
		2019-20	4281.90	3455.53	225.35	6.30	Not available
		2020-21	4306.24	3377.49	214.12	6.34	Not available
3.	State excise	2016-17	2397.36	2019.30	253.93	12.58	2.01
		2017-18	2945.34	2240.42	277.45	12.38	1.83
		2018-19	2804.42	2521.40	284.06	11.27	Not available
		2019-20	2983.74	2255.28	288.46	12.79	Not available
		2020-21	2800.67	2329.22	268.95	11.55	Not available
4.	Taxes on vehicles	2016-17	3406.49	3107.23	120.05	3.86	2.61
		2017-18	3890.64	3662.85	124.63	3.40	2.61
		2018-19	4683.41	3708.61	147.86	3.99	Not available
		2019-20	4711.58	3721.14	165.50	4.45	Not available
		2020-21	3968.22	3386.28	149.32	4.40	Not available

* including SGST

Appendix 2.2

Arrears of Revenue (Reference: Paragraph 2.3.1.2 Page No 29)

Sl. No.	Head of Revenue	Amount outstanding (₹ in crore)		Remarks of the Department
		Total Amount	Amount Outstanding for more than 5 years as on 31 March 2021	
1.	0030-Stamps and Registration fees	828.57	0	The Registration department stated (October 2021) that the revenue pending collection was towards undervaluation of documents and a proposal was sent to the Government to extended One time settlement scheme.
2.	0043 Taxes and Duties on Electricity	2929.11	887.43	An amount of ₹2,890.31 crore was due from public sector undertakings of Government of Kerala, ₹27.44 crore was due from individuals, private firms, private companies etc. ₹11.19 crore from local bodies. The Department attributed (September 2021) the reason for delay in collecting the revenue to non –remission of dues regularly by consumers, which included institutions like KSEB, KWA, PWD, Irrigation etc. The Department stated that Government constituted a committee for finalising the issue with KSEB and periodical reminders are sent to other consumers.
3.	0055-Police	352.12	190.40	The nature of demand in the Police Department is the cost for providing police personnel for guard duty. ₹136.81 crore and ₹107.17 crore are the amount pending from Public Sector undertakings of GoK and GoI respectively. An amount of ₹54.41 crore from GoI, ₹29.36 crore from GoK, ₹17.13 crore from other state undertakings and ₹7.24 crore from individuals, private firms, private companies etc. is pending collection, Southern Railway (₹105.14 crore) and KSEB (₹128.89 crore) are the major defaulters. The department (August 2021) stated that demand and followup action are being taken.
4.	0058-Stationary and Printing	61.32	32.30	The Director of Printing stated (September 2021) that the nature of demand of the Department of Printing is printing charges. An amount of ₹37.23 crore was due from GoK, ₹13.46 crore from public sector undertakings of GoK and ₹9.70 crore from local bodies. The department attributed the delay in collecting revenue to pending of payment by the concerned departments.

Appendix 2.2 – Concl'd.

Sl. No.	Head of Revenue	Amount outstanding (₹ in crore)		Remarks of the Department
		Total Amount	Amount Outstanding for more than 5 years as on 31 March 2021	
5.	0070-60-110- Fees for Government Audit	89.18	25.23	The Director, Kerala State Audit Department stated (September 2021) that the arrears of revenue pending collection towards audit fee .The earliest year to which arrears is pending is 1994-95. The Kerala State Audit department attributed the reasons for pendency to the lack of initiative from auditee institutions in remitting the audit charges. The Director stated that the government has proposed to settle the long term dues of institutions, if possible on instalment basis hence instructions have been given to sub offices to inform the concerned auditee institutions to remit the arrears.
6.	0230-00-103- Fees for inspection of Steam Boilers	1.74	0.04	The Director of Factories and Boilers stated (September 2021) that the nature of demand of the Department of Factories and Boilers was fee for renewal of licence of factories. The Department stated that the delay in collection was due to the fact that most of the factories, which have arrears, are not working.
7	0230-00-101- Receipts under labour Laws	2.78	0.15	The Labour Commissioner stated (October 2021) that the nature of demand in the Labour Department was revenue receipts under labour laws. The amount of arrears of ₹2.78 crore is pending collection from individuals, private firms and private companies. The reasons for delay in collection of revenue were non-submission of application for renewal of registration and negligence from the employers in renewing the registration certificates in due time. The Labour Commissioner stated that inspection and follow up action is being taken to realise the arrears.
8	0041- Taxes on vehicles	2616.90	942.58	Motor Vehicle Department stated (November 2021) that out of the total arrears of ₹2,616.90 crore, the dues from Kerala State Road Transport Corporation is ₹1,844.73 crore and the balance of ₹772.17 crore is from individuals, private firms and private companies. The Major share of arrears is due from KSRTC, a Government owned Corporation alone (70.49 per cent). As per Government order dated 07/06/2019, tax payable for KSRTC buses were exempted for a period upto 31/03/2021 and hence arrears from 01/07/2019 were not demanded. The Department also stated that demand notices were sent to the registered owners of the respective vehicles.
		6881.72	2078.13	

Appendix 2.3

Details of Grant/Loan given to Public Sector Undertakings whose accounts have not been finalised

(Reference: Paragraph 2.4.3.4; Page No 56)

Sl No	Name of the PSU	Year upto which Accounts finalised	Amount of grant for the year 2020-21 (₹ in crore)	Amount of loan for the year 2020-21 (₹ in crore)
1	Kerala State Small Industries Development Corporation Limited	2013-14		17.10
2	Kerala State Bamboo Corporation Limited	2014-15		5.80
3	Travancore Titanium Products Limited	2016-17		13.75
4	Kerala State Electronic Development Corporation Limited	2016-17		6.05
5	Trivandrum Spinning Mills Limited	2008-09		3.00
6	Kerala State Textiles Corporation Limited	2014-15		35.41
7	Travancore Cements Limited	2016-17		9.00
8	Handicrafts Development Corporation	2018-19		7.00
9	Kerala State Mineral Development Corporation (KEMDEL)	2018-19		0.50
10	Kerala State Drugs and Pharmaceutical Industries Limited	2018-19		20.00
11	Autokast Limited	2018-19		13.00
12	Steel Industries Kerala Limited	2018-19		6.75
13	Traco Cables Limited	2018-19		9.00
14	Metal Industries Limited	2018-19		2.91
15	Kerala Automobiles Limited	2018-19		10.33
16	Keltron Electro Ceramic Limited	2018-19		0.75
17	Kerala Cashew Board Limited	2018-19		53.30
18	Sitaram Textiles Limited	2018-19		2.50
19	Kerala Industrial Infrastructure Development Corporation	2018-19		57.52

Appendix 2.3 – Concl.d.

SI No	Name of the PSU	Year upto which Accounts finalised	Amount of grant for the year 2020-21 (₹ in crore)	Amount of loan for the year 2020-21 (₹ in crore)
20	Kerala State Poultry Development Corporation Limited	2014-15	4.39	
21	Kerala State Civil Supplies Corporation Limited	2016-17	8.02	
22	Kerala Medical Services Corporation Limited	2014-15	649.00	
23	Kerala State Road Transport Corporation	2014-15		1739.86
24	Kerala Women Development Corporation	2017-18	8.02	
25	Kerala Livestock Development Board	2014-15	21.50	
26	Kerala State Handicapped Person's Welfare Corporation Limited	2014-15	9.27	
27	Kerala State Warehousing Corporation	2018-19	0.25	1.56
28	Kerala State Welfare Corporation for Forward Communities	2014-15	31.09	
29	Kerala Land Development Corporation	2016-17	2.00	
30	Coconut Development Corporation	2014-15	1.00	
31	Meat Products of India	2016-17	2.50	5.20
32	Kerala Feeds Limited	2017-18	8.90	0.68
33	Kerala State Industrial Development Corporation Limited	2018-19	18.50	
34	Kerala State Palmyrah Products Limited	2014-15		1.62
	Total		764.44	1924.23
	Grand Total		2688.67	

Appendix 3.1

Excess /unnecessary/insufficient re-appropriation above ₹ one crore (in cases of Savings/Excess exceeding ₹25 crore)

(Reference: Paragraph 3.3.3; page No:92)

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provisions			Total	Actual expenditure	Final Excess (+) Savings (-)
		Original	Supplementary	Re-appropriation			
Excess Re-appropriation							
1	XVI-2075-00-800-72-Miscellaneous Payments and Other Liabilities (V) (P)	0.00	0.00	2492.50	2492.50	2401.93	-90.57
2	XXVI-2245-02-101-94-Other Items (V) (NP)	214.00	0.00	131.41	345.41	302.93	-42.48
Unnecessary Re-appropriation							
3	XII-2055-00-104-99-Armed Police (V) (NP)	428.25	0.00	6.52	434.77	357.29	-77.48
4	XIV-2070-00-108-98-Protection and Control (V) (NP)	241.26	0.00	4.62	245.88	213.06	-32.82
5	XV-5054-03-337-97-Kerala State Transport Project (World Bank Aided) (V) (P)	400.00	0.00	40.00	440.00	195.46	-244.54
6	XVI-2075-00-103-99-Sale of Lottery Tickets (V) (NP)	240.24	0.00	7.75	247.99	138.15	-109.84
7	XVII-2202-03-103-57-Rashtriya Uchchar Shiksha Abhiyan - RUSA (60% CSS) (V) (P)	144.00	0.00	26.30	170.30	86.90	-83.40

Appendix 3.1 Contd.

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Final Excess (+) Savings (-)
		Original	Supplementary	Re-appropriation	Total		
8	XVII-2202-03-103-99-Arts and Science Colleges (V) (NP)	372.62	0.00	9.68	382.30	340.40	-41.90
9	XVIII-2210-06-101-13-Grant-in-Aid for the Management and control of Covid 19 under NHM (100% CSS) (V) (P)	0.00	400.55	58.35	458.90	239.52	-219.38
10	XVIII-2210-06-101-19-National Health Mission (CSS 60:40) (V) (P)	800.00	497.50	171.97	1469.47	1233.81	-235.66
11	XXIX-2401-00-001-96-Strengthening of Agricultural Administration and introduction of Training and Visiting System of Extension (V) (NP)	340.80	0.00	1.35	342.15	280.58	-61.57
12	XXXV-2515-00-101-65-Swachh Bharat Mission (Gramin) - Nirmal Bharat Abhiyan (60% CSS) (V) (P)	71.75	163.17	1.36	236.28	210.42	-25.86

Appendix 3.1 Concl.

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Final Excess (+) Savings (-)
		Original	Supplementary	Re-appropriation	Total		
13	XLVI-2235-02-102-47-Integrated Child Development Service (60 % CSS) (V) (P)	460.00	0.00	10.45	470.45	435.31	-35.14
Insufficient Re-appropriation							
14	IV-2015-00-106-99-Legislative Assembly (V) (NP)	0.00	16.64	26.58	43.22	94.69	51.47
15	XV-5054-04-337-99-Major District Roads - Developments and Improvements (V) (P)	45.29	549.84	84.58	679.71	860.26	180.55
16	Debt Charges- 2049-03-115-98-Fixed Time Deposits (C) (NP)	2500.00	150.00	93.15	2743.15	3284.34	541.19

Appendix: 3.2

List of grants having large savings (savings above ₹100 crore) and surrender therefrom during the year

(Reference: Paragraph 3.3.4 page No: 93)

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Percent age of Surrender	Savings excluding surrender
Revenue (Voted)									
1	II-Heads of States, Ministers and Headquarters Staff	711.19	0.00	711.19	555.96	155.23	153.84	99.10	1.39
2	III-Administration Of Justice	810.43	0.00	810.43	708.32	102.11	102.21	100.10	-0.10
3	VI-Land Revenue	712.03	0.00	712.03	602.52	109.51	100.88	92.12	8.63
4	XII-Police	3777.57	3.00	3780.57	3324.21	456.36	394.25	86.39	62.11
5	XVI-Pensions And Miscellaneous	30642.72	100.00	30742.72	26281.35	4461.37	4356.51	97.65	104.86
6	XVII-Education, Sports, Art and Culture	20823.11	140.67	20963.78	16768.77	4195.01	3997.83	95.30	197.18
7	XVIII-Medical and Public Health	7142.48	1542.91	8685.39	8025.35	660.04	371.82	56.33	288.22
8	XXII-Urban Development	2159.41	201.47	2360.88	1480.84	880.04	878.24	99.80	
9	XXIV-Labour, Labour Welfare and Welfare Of Non-Residents	951.53	199.49	1151.02	849.23	301.79	273.48	90.62	28.31

Appendix : 3.2 Contd.

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Percent age of Surrender	Savings excluding surrend er
10	XXV- Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2817.70	6.17	2823.87	2695.27	128.60	120.72	93.87	7.88
11	XXVI-Relief on Account of Natural Calamities	1282.79	0.00	1282.79	958.25	324.54	322.11	99.25	2.42
12	XXIX- Agriculture	3235.29	0.00	3235.29	2716.12	519.17	490.04	94.39	29.13
13	XXX-Food	1796.14	5147.52	6943.66	6007.26	936.40	550.26	58.76	386.15
14	XXXV- Panchayat	820.13	177.00	997.13	805.65	191.48	184.05	96.12	7.43
15	XXXVI- Rural Development	3988.97	0.00	3988.97	1568.23	2420.74	2417.80	99.88	2.94
16	XLIII- Compensation and Assignments	9758.38	0.00	9758.38	9505.78	252.60	251.30	99.49	1.30
17	XLVI-Social Security and Welfare	7603.03	6565.93	14168.96	13796.95	372.01	370.47	99.59	1.54
Total		99032.90	14084.16	113117.06	96650.06	16467.00	15335.81	1558.76	1131.19

Appendix : 3.2 Concl.

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Percentage of Surrender	Savings excluding surrender
Capital (Voted)									
18	XXVIII- Miscellaneous Economic Services	4457.28	0.00	4457.28	3254.60	1202.68	1202.84	100.01	-0.16
19	XXXVII- Industries	842.28	204.86	1047.14	916.54	130.60	95.19	72.89	35.41
20	XXXVIII- Irrigation	470.20	0.00	470.20	178.83	291.37	284.14	97.52	7.23
Total		5769.76	204.86	5974.62	4349.97	1624.65	1582.17	270.42	42.48
Capital (Charged)									
21	Public Debt Repayment	24878.18	19914.70	44792.88	38927.85	5865.03	5854.09	99.81	10.94
Total		24878.18	19914.70	44792.88	38927.85	5865.03	5854.09	99.81	10.94

Appendix 3.3

Details of surrender of funds in excess of ₹10 crore at the end of March 2021

(Reference: Paragraph 3.3.4; page No. 93)

(₹ in crore)

Sl No.	Grant Number	Original	Supplem entary	Total provisions	Actual Expendit ure	Saving (-) / Excess(+)	Amount Surrend ered
1	II-Heads of States, Ministers and Headquarters Staff	910.69	0.00	910.69	696.13	-214.56	216.58
2	III- Administration of Justice	948.15	0.00	948.15	827.05	-121.10	121.19
3	V-Agricultural Income Tax and Sales Tax	334.27	0.00	334.27	313.69	-20.58	18.00
4	VI-Land Revenue	712.03	0.00	712.03	602.52	-109.51	100.88
5	VII-Stamps and Registration	242.14	0.00	242.14	216.33	-25.81	23.79
6	VIII-Excise	299.16	0.00	299.16	268.99	-30.17	26.88
7	IX-Taxes ON Vehicles	167.55	0.00	167.55	149.37	-18.18	16.53
8	X-Treasury and Accounts	308.38	0.00	308.38	272.56	-35.82	31.84
9	XI-District Administration and Miscellaneous	695.39	116.86	812.25	795.68	-16.57	10.40
10	XII-Police	3876.61	3.45	3880.06	3404.22	-475.84	410.77
11	XIV-Stationery and Printing and other Administrative Services	552.45	0.19	552.64	475.44	-77.20	60.67

Appendix 3.3 Contd.

(₹ in crore)

Sl No.	Grant Number	Original	Supplementary	Total provisions	Actual Expenditure	Saving (-) / Excess(+)	Amount Surrendered
12	XV-Public works	5598.54	989.18	6587.72	6973.38	+385.66	23.13
13	XVI-Pensions and Miscellaneous	30668.90	100.00	30768.90	26290.19	-4478.71	4373.85
14	XVII-Education, Sports, Art and Culture	21189.65	242.79	21432.44	17156.63	-4275.81	4078.54
15	XVIII-Medical and Public Health	7383.52	1692.91	9076.43	8442.98	-633.45	371.87
16	XXI-Housing	141.76	42.96	184.72	161.77	-22.95	23.80
17	XXII-Urban Development	2346.45	218.09	2564.54	1590.94	-973.60	959.80
18	XXIV-Labour, Labour Welfare and Welfare of Non-Residents	1110.41	199.49	1309.90	998.47	-311.43	282.16
19	XXV-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3045.60	6.17	3051.77	2825.75	-226.02	218.14
20	XXVI-Relief on Account Of Natural Calamities	1282.79	0.00	1282.79	958.25	-324.54	322.11
21	XXVII-Co-Operation	541.47	10.00	551.47	500.08	-51.39	68.07

Appendix 3.3 Concl'd.

(₹ in crore)

Sl No.	Grant Number	Original	Supplementary	Total provisions	Actual Expenditure	Saving (-) / Excess(+)	Amount Surrendered
22	XXVIII-Miscellaneous Economic Services	4649.87	0.00	4649.87	3409.88	-1239.99	1238.71
23	XXIX-Agriculture	3476.33	43.23	3519.56	2939.99	-579.57	549.92
24	XXX-Food	1893.21	5147.84	7041.05	6081.69	-959.36	571.56
25	XXXI-Animal Husbandry	715.69	5.16	720.85	651.31	-69.54	64.84
26	XXXII-Dairy	164.55	0.55	165.10	153.26	-11.84	12.68
27	XXXIII-Fisheries	628.39	1.50	629.89	559.11	-70.78	87.18
28	XXXIV-Forest	658.13	21.84	679.97	650.54	-29.43	20.86
29	XXXV-Panchayat	1022.23	401.00	1423.23	1204.96	-218.27	210.83
30	XXXVI-Rural Development	5366.38	0.00	5366.38	2881.35	-2485.03	2482.08
31	XXXVII-Industries	1444.03	249.89	1693.92	1499.53	-194.39	127.67
32	XXXVIII-Irrigation	864.20	3.69	867.89	512.29	-355.60	338.86
33	XXXIX-Power	425.37	572.94	998.31	939.34	-58.97	58.96
34	XL-Ports	136.76	84.76	221.52	172.51	-49.01	46.52
35	XLI-Transport	1673.51	1309.98	2983.49	2876.45	-107.04	187.21
36	XLIII-Compensation and Assignments	9758.38	0.00	9758.38	9505.78	-252.60	251.30
37	XLVI-Social Security and Welfare	7668.71	6565.93	14234.64	13831.65	-402.99	401.20
38	Public Debt Repayment	24878.18	19914.70	44792.88	38927.85	-5865.03	5854.09
Total		147779.83	37945.10	185724.93	160717.91	-25007.02	24263.47

Appendix 3.4

**Excess expenditure relating to previous years requiring regularisation
(Reference: Paragraph 3.3.5.3; page No. 100)**

(₹ in crore)

Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
2011-12	2 Grants	Revenue – XLI	14.91	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XLII	9.59	Notes considered by PAC. Appropriation Act not yet passed.
2012-13	5 Grants	Revenue-IX	0.81	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XVII	29.72	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XXXI	4.80	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XLII	3.93	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XVII	1.18	Notes considered by PAC. Appropriation Act not yet passed.
2013-14	6 Grants	Revenue-I	0.33	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-IV	2.10	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIII	3.75	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XVI	371.24	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XV	72.53	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XXXII	0.002	Notes considered by PAC. Appropriation Act not yet passed.
	4 Appropriations	Revenue-I	0.08	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-Debt charges	109.11	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XV	0.27	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XVI	1.28	Notes considered by PAC. Appropriation Act not yet passed.
2014-15	1 Appropriation	Revenue-Debt charges	192.00	Notes considered by PAC. Appropriation Act not yet passed.

Appendix 3.4 Contd.

(₹ in crore)

Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
2015-16	1 Grant	Capital-XV	69.23	Notes considered by PAC. Appropriation Act not yet passed.
	3 Appropriation	Debt charges	154.71	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XV	0.09	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XVI	6.73	Notes considered by PAC. Appropriation Act not yet passed.
2016-17	8 Grants	Revenue-III	0.67	Initial note not received. Not discussed by PAC.
		Revenue-VII	2.83	Initial note not received. Not discussed by PAC.
		Revenue-X	10.80	Final Copies of notes received. Not discussed by PAC.
		Revenue-XI	1.81	Final Copies of notes not received. Not discussed by PAC.
		Revenue-XIX	13.93	Final Copies of notes received. Not discussed by PAC.
		Revenue-XX	42.04	Initial note not received. Not discussed by PAC.
		Capital-XV	67.46	Final Copies of notes received. Not discussed by PAC.
		Capital-XXX	1.63	Final copies of notes received. Not discussed by PAC.
2017-18	6 Grants	Revenue- I	0.69	Final Copies of notes received. Not discussed by PAC.
		Revenue-XV	65.47	Final Copies of notes not received. Not discussed by PAC.
		Revenue-XVI	2273.73	Final Copies of notes received. Not discussed by PAC.
		Revenue-XIX	54.54	Final Copies of notes not received. Not discussed by PAC.
		Capital- XIV	0.09	Initial note not received. Not discussed by PAC.
		Capital-XVII	53.27	Initial note not received. Not discussed by PAC.
	3 Appropriations	Revenue-Debt charges	1097.61	Final Copies of notes received. Not discussed by PAC.
		Revenue-XIX	0.02	Final Copies of notes not received. Not discussed by PAC.
		Revenue-XXXIV	0.02	Initial note not received. Not discussed by PAC.

Appendix 3.4 Concl'd.

(₹ in crore)

Year	Grant No./Appropriation	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
2018-19	2 Grants	Revenue- I	0.64	Initial note not received. Not discussed by PAC.
		Revenue-XIX	39.81	Initial note not received. Not discussed by PAC.
	4 Appropriations	Revenue-XXXIV	0.13	Initial note not received. Not discussed by PAC.
		Debt Charges	1057.69	Initial note not received. Not discussed by PAC.
		Capital-XVII	1.03	Initial note not received. Not discussed by PAC.
		Public Debt Repayment	3363.85	Final Copies of notes not received. Not discussed by PAC.
2019-20	1 Grant	Relief on account of Natural calamities	109.10	Initial note not received. Not discussed by PAC.
	2 Appropriations	Debt Charges	219.64	Initial note not received. Not discussed by PAC.
		Public Debt Repayment	336.63	Initial note not received. Not discussed by PAC.
Total			9863.52	

Appendix 3.5

Supplementary budget and opportunity cost (Reference: Paragraph 3.5.2; page No. 105)

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Original allocation	Supplementary	Total	Actual expenditure	Unutilised funds
Capital Expenditure(Voted)							
1.	XII	Police	93.85	0.00	93.85	75.25	18.60
2.	XIV	Stationery and printing and other administrative services	8.85	0.00	8.85	7.35	1.50
3.	XVII	Education, sports, art and culture	366.35	100.61	466.96	386.34	80.62
4.	XXI	Housing	37.77	20.88	58.65	39.41	19.24
5.	XXII	Urban development	187.01	9.51	196.52	103.00	93.52
6.	XXIII	Information and publicity	4.20	0.00	4.20	1.44	2.76
7.	XXIV	Labour, labour welfare and welfare of non-residents	158.88	0.00	158.88	149.24	9.64
8.	XXV	Welfare of scheduled castes, scheduled tribes, other backward classes and minorities	227.89	0.00	227.89	130.47	97.42
9.	XXVIII	Miscellaneous economic services	4457.28	0.00	4457.28	3254.60	1202.68
10.	XXIX	Agriculture	240.94	42.88	283.82	223.46	60.36

Appendix 3.5 Concl.

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Original allocation	Supplementary	Total	Actual expenditure	Unutilised funds
11.	XXX	Food	97.07	0.00	97.07	74.11	22.96
12.	XXXI	Animal husbandry	23.33	5.16	28.49	27.10	1.39
13.	XXXII	Dairy	5.00	0.00	5.00	3.93	1.07
14.	XXXV	Panchayat	202.10	224.00	426.10	399.32	26.78
15.	XXXVI	Rural development	1377.41	0.00	1377.41	1313.12	64.29
16.	XXXVII	Industries	842.28	204.86	1047.14	916.54	130.60
17.	XXXVIII	Irrigation	470.20	0.00	470.20	178.83	291.37
18.	XXXIX	Power	38.45	0.00	38.45	28.85	9.60
19.	XL	Ports	73.65	43.96	117.61	85.62	31.99
20.	XLI	Transport	1511.09	1309.22	2820.31	2806.46	13.85
21.	XLV	Miscellaneous loans and advances	14.83	0.00	14.83	9.94	4.89
22.	XLVI	Social security and welfare	65.67	0.00	65.67	34.70	30.97
Total			10504.10	1961.08	12465.18	10249.08	2216.10

Appendix 3.6

Details of the schemes for which provision (₹10 crore and above) was made but no expenditure was incurred

(Reference: Paragraph 3.5.3; page No. 106)

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
1	XII-Police	National scheme for modernisation of police and other forces (CSS)	30.00	Nil	Nil
2	XV-Public Works	Basic Amenities in Village Offices	11.23	Nil	Nil
		Construction of Seaport-Airport road at Kochi	15.00	Nil	Nil
		Additional Public Works	500.00	Nil	Nil
3	XVIII-Medical and Public Health	Government Medical College Kannur	10.00	Nil	Nil
4	XX-Water Supply And Sanitation	ADB assisted Kerala Urban Water Supply Improvement Project - KUWSIP (EAP)	10.00	Nil	Nil
5	XXV-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	Purchase of Land for the Construction of Building for new MRS and Hostels	20.00	Nil	Nil
		Share Capital for the Kerala State Minority Development Finance Corporation	12.00	Nil	Nil
5	XXVIII-Miscellaneous Economic Services	Major Infrastructural Development Projects	1000.00	Nil	Nil
7	XXIX-Agriculture	Sabarimala Master Plan	29.90	Nil	Nil
		Pradhan Manthri Krishi Sinchayee Yojana (60% CSS)	25.00	Nil	Nil
8	XXXV-Panchayat	Prime Minister's Grama Sadak Yojana (60% CSS)	30.00	Nil	Nil

Appendix 3.6 Concl.

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
9	XXXVII- Industries	Provision for Revival/ Diversification of State Public Sector Undertakings Lumpsum Provision	30.00	Nil	Nil
		Loans to Bharat Petroleum Corporation Limited (BPCL)	10.00	Nil	Nil
10	XXXVIII- Irrigation	Flood Management And Border Area Programme 2020-25 (75% CSS)	196.76	Nil	Nil
		NABARD RIDF assistance for Kuttanad	29.10	Nil	Nil
11	XLI-Transport	Modernisation and Qualitative Improvement of Fleet	50.00	Nil	Nil
		Integrated Water Transportation System to Kochi (EAP)	100.00	Nil	Nil
		Metro Rail System in Kochi (EAP)	100.00	Nil	Nil

Appendix 3.7

**Sub-Head (Schemes), where entire expenditure of ₹ one crore or more incurred in March 2021 (Descending amount of expenditure)
(Reference: Paragraph 3.5.5; page No.109)**

Sl No.	Grant No.	Head of Account (up to Sub-Head)	100 per cent expenditure during March only (₹ in crore)
1	XXVIII	5465-01-190-93-Share Capital Contribution to Kerala State Co-Operative Bank	400.00
2	XXV	2225-02-283-83-Housing Scheme for Homeless STs under LIFE Mission	140.00
3	XVI	2075-00-797-99-Transfer to Asset Maintenance Fund	100.00
4	XV	5054-03-337-92-Special Central Assistance as Loans to KSTP	81.50
5	XII	2055-00-102-99-Payment of cost for the deployment of C.R.P.F	20.81
6	XXIX	2401-00-104-72-Bharatiya Prakratik Krishi Padhati (BPKP) under Paramparagat Krishi Vikas Yojana (PKVY) (60% CSS)	20.05
7	XXV	2225-01-277-59-Pre matric Scholarship for SC Students studying in classes IX-X (CSS)	18.00
8	XLVI	2235-02-789-91-Pradhan Manthri Mathru Vandana Yojana - 60%-CSS-SCP	15.56
9	XXXIV	2406-01-102-86-National Afforestation Programme - National Mission for Green India (60:40 between Centre and State)	14.51
10	XXIX	2401-00-102-76-Per Drop More Crop (PDMC) Component of Pradhan Manthri Krishi Sinchayee Yojana (PMKSY)	13.41
11	XVII	2202-01-112-97-Construction of Kitchen-cum-store (60% CSS)	13.01
12	XXIV	2230-03-101-65-Jobs and Skill Development Programme (60%CSS)	10.16

Appendix 3.7 Contd.

Sl No.	Grant No.	Head of Account (up to Sub-Head)	100 per cent expenditure during March only (₹ in crore)
13	XVIII	2210-01-110-30-Women and Children Hospitals	10.00
14	XXV	2225-02-197-48-Block Grant for Centrally Sponsored Schemes	9.90
15	XXXVII	4885-60-800-89-Implementation of Projects under ASIDE (Assistance to States for Developing Export Infrastructure and Allied Activities) Scheme-State Assistance	8.46
16	XX	4215-01-101-96-Modernisation of Aruvikkara Pumping Station	6.32
17	XV	3054-04-198-39-One Time Assistance for Maintenance of Rural Roads	6.08
18	XVII	2202-03-102-63-Chancellor's Award	6.00
19	IV	2015-00-104-99-Elections to Lok Sabha and Legislative Assembly simultaneously	5.57
20	XVIII	2210-01-110-14-Setting up of Dialysis Units in Major Hospitals	5.00
21	XVIII	4210-03-105-41-New Medical College at Pathanamthitta	5.00
22	XXXVII	2851-00-102-29-Permanent Exhibition cum Marketing Complex (Kerala Mart)	5.00
23	XXXVI	2515-00-102-38-Take over of Bhavanasree Loans of Co-operative Banks	4.49
24	XVII	3425-60-200-47-C-STED (Centre for Science and Technology Entrepreneurship Development)	4.14
25	XXXIII	4405-00-104-97-Development of Vizhinjam Fishing Harbour (Centrally Sponsored Scheme) - (50% Central Assistance)	4.11
26	XV	4059-01-051-75-State Goods and Services Department	3.97
27	XV	5054-80-800-73-Land Acquisition for New Railway Overbridges	3.75
28	XXXV	4515-00-800-92-Works included in Appendix II to the Detailed Budget Estimates (Details of Public Works)	3.30

Appendix 3.7 Contd.

Sl No.	Grant No.	Head of Account (up to Sub-Head)	100 per cent expenditure during March only (₹ in crore)
29	XXIX	6401-00-190-86-Loans to Vazhakulam Agro and Fruit Processing Company Ltd. (P)	3.00
30	XLI	5056-00-190-84-Construction of Acid Carrier Barges	2.99
31	XX	2215-02-105-95-Rural Sanitation Services (Grant-in-aid to Sabarimala Sanitation Services)	2.86
32	XLI	5056-00-190-83-Construction of POL Carrier Barges	2.50
33	XLI	7053-02-190-99-Loans to Thiruvananthapuram Airport Development Authority	2.27
34	XXXIII	4405-00-104-85-Fishing Harbour at Muthalapozhy(50% CSS)	2.39
35	XXV	2225-04-277-94-Skill training reimbursement of fees to the minority BPL students studying in two years courses in ITC	2.38
36	XXX	6408-02-195-65-Loans to Primary Co-operatives and Federations (NCDC 100%)	2.28
37	XXXVI	2515-00-198-34-Special Grant for Sabarimala Pilgrimage	2.20
38	XXXIII	2405-00-103-76-Sea Safety & Sea Rescue Operations	2.02
39	XXIX	2401-00-190-96-Kerala Land Development Corporation Grant-In-Aid	2.00
40	XXXV	2515-00-198-36-Opening and Maintenance of Burial and Burning Grounds in Panchayats Grant-in-Aid	1.98
41	XXIX	2401-00-789-90-Umbrella Scheme on Krishi Unnathi Yojana and other CSS(SCP)	1.79
42	LXI	6003-00-105-99-Loans from the National Bank for Agriculture and Rural Development	1.64
43	XXIX	4402-00-800-75-Sahasra Sarovar Scheme & Drainage and Flood protection Project - RIDF XXIV	1.63
44	XXXIII	2405-00-800-91-One time grant to agency for development of Aquaculture,Kerala (ADAK)	1.50
45	XXXVII	2851-00-103-24-Setting up of Textile Processing Centre at Nadukani	1.50

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Sl No.	Grant No.	Head of Account (up to Sub-Head)	100 per cent expenditure during March only (₹ in crore)
46	XXIX	2401-00-104-79-National Mission for Sustainable Agriculture (NMSA) (General)	1.49
47	XXIX	2401-00-796-87-Umbrella Scheme on Krishi Unnathi Yojana and other CSS (60% CSS)	1.45
48	XVIII	2210-05-001-86-E-health programme (DME)	1.41
49	XXIX	2401-00-789-82-Per Drop More Crop (PDMC) Component of Pradhan Manthri Krishi Sinchayee Yojana (PMKSY)	1.37
50	XVIII	2210-05-101-69-Assistance to Kerala Ayurveda Studies and Research Societies	1.32
51	XXVIII	5475-00-800-79-Modernisation Works for the Legal Metrology Department	1.15
52	XXIX	2401-00-789-83-Bharatiya Prakartik Krishi Padhati (BPKP) under Paramparagat Krishi Vikas Yojana (PKVY) (60% CSS)	1.11
53	XXIX	2401-00-796-83-Bharatiya Prakartik Krishi Padahati (BPKP) under Paramparagat Krishi Vikas Yojana (PKVY) (60% CSS)	1.11
54	XXXIV	2406-02-789-99-Project Elephant (60%CSS)	1.08
55	XVIII	2210-05-105-82-Dental College kannur	1.06
56	XVIII	4210-01-110-58-Strengthening og Dental Units under DHS	1.00
57	XVIII	4210-02-103-91-Construction works under National Ayush Mission-CSS(60:40)	1.00
58	XXIV	4250-00-190-95-Equity Contribution - KASE	1.00
59	XXIX	2401-00-190-92-Assistants to Coconut Development Corporation	1.00
60	XXXIII	2405-00-800-96-Yarn Twisting Unit-Paravur	1.00
61	XXXVII	4851-00-195-95-Handloom Apex Society Investments (HANTEX)	1.00

Appendix 3.8

Surrender of funds greater than 50 per cent of the budget allocation (Reference: Paragraph 3.5.6.2; Page No.111)

(₹ in crore)

Sl.No:	Scheme	Year	Budget allocation	Surrender	Expenditure
Director of Urban Affairs					
1.	2217-05-051-98-(V)(P) Construction of New Building for the Newly Formed Municipalities	2018-2019	15.00	15.00	0.00
		2019-2020	10.00	10.00	0.00
2.	2217-05-191-35-(V)(P) Greater Cochin Development Authority	2018-2019	5.00	4.84	0.00
		2019-2020	5.00	4.10	0.90
		2020-2021	5.00	3.51	1.49
3.	2217-05-191-36-(V)(P) Trivandrum Development Authority	2019-2020	15.00	15.00	0.00
4.	2217-05-191-71-(V)(P) Swachh Bharat Mission (Urban) (60% CSS)	2018-2019	21.63	20.49	1.14
		2019-2020	22.50	22.49	0.01
5.	2217-05-191-74-(V)(P) Pradhan Mantri Awas Yojana (PMAY) (60% CSS)	2019-2020	140.00	116.44	23.56
6.	2217-05-191-77-(V)(P) National Urban Livelihood Mission (NULM) (60% CSS)	2018-2019	40.00	30.40	6.96
7.	2217-05-192-70-(V)(P) Swachh Bharat Mission (URBAN) (60% CSS)	2019-2020	52.50	39.64	12.86
8.	2217-05-192-72-(V)(P) Pradhan Mantri Awas Yojana (PMAY) (60% CSS)	2018-2019	1000.00	918.52	78.32
		2019-2020	560.00	419.56	140.44
		2020-2021	495.60	434.07	61.53
9.	2217-05-192-74-(V)(P) National Urban Livelihood Mission (NULM) (60% CSS)	2018-2019	60.00	37.43	18.60
10.	2217-05-789-94-(V)(P) Pradhan Mantri Awas Yojana-Municipalities-SCP	2020-2021	56.00	48.41	7.59
11.	2217-05-789-95-(V)(P) Pradhan Mantri Awas Yojana-Corporations-SCP	2020-2021	14.00	11.98	2.02

Appendix 3.8 Concl.

(₹ in crore)

Sl.No:	Scheme	Year	Budget allocation	Surrender	Expenditure
12.	2217-05-800-69-(V)(P) Incentivising District Plans - Urban	2018-2019	10.00	10.00	0.00
13.	2217-80-800-71-(V)(P) Suchitwa Keralam - Solid Waste Management Scheme for Urban Areas	2018-2019	25.00	20.83	4.17
		2019-2020	27.00	26.73	0.27
		2020-2021	22.33	12.05	10.28
14.	2217-80-800-76-(V)(P) Ayyan Kali Urban Employment Guarantee Scheme	2019-2020	75.00	40.72	34.28
15.	2217-80-001-91-(V)(NP) Contribution to the Municipal Common Service Central Pension Fund	2018-2019	100.00	78.86	21.14
		2020-2021	100.00	100.00	0.00
16.	4217-60-800-93-(C)(P) Payment of compensation in LAR cases	2019-2020	1.49	1.49	0.00
Chief Town Planner					
17.	2217-05-001-64-(V)(P) Scheme for Preparing Master Plans and Detailed Town Plans	2020-2021	3.50	2.53	0.97
The Secretary to Government, Local Self Government Department					
18.	2217-05-191-69-(V)(P) Smart City Mission (50%CSS)	2018-2019	400.00	234.68	165.32
19.	2217-05-800-70-(V)(P) Interest Subsidy to the Housing Loan availed by permanent contingent employees of Municipalities and Corporations	2018-2019	1.00	1.00	0.00
20.	2217-80-800-62-(V)(P) Interest Subsidy to KURDFC Towards Loan Availed from HUDCO for the Implementation of LIFE-Parppida Mission Scheme	2018-2019	200.00	190.81	9.19
21.	4217-60-051-95-(V)(P) Total Housing Scheme - Urban (LIFE - PARPPIDA MISSION)	2019-2020	175.00	162.01	5.00

Appendix 3.9

Schemes with repeated savings (more than ₹10 crore in each case)
(Reference: Paragraph 3.5.6.2; Page No.111)

(₹ in crore)

	Schemes	Year	Budget allocation	Expenditure	Savings
Director of Urban Affairs					
1.	2217-05-192-70 Swachh Bharat Mission (URBAN) (60 % CSS)(P)	2018-2019	50.46	37.84	12.62
		2019-2020	52.50	12.86	39.64
2.	2217-05-191-71 Swachh Bharat Mission (Urban) (60% CSS)(P)	2018-2019	21.63	1.14	20.49
		2019-2020	22.50	.01	22.49
3.	2217-80-800-71 Suchitwa Keralam - Solid Waste Management Scheme for Urban Areas(P)	2018-2019	25.00	4.17	20.83
		2019-2020	27.00	0.27	26.73
		2020-2021	22.33	10.28	12.05
4.	2217-05-192-72 Pradhan Mantri Awas Yojana (PMAY) (60% CSS)(P)	2018-2019	1000.00	78.32	921.68
		2019-2020	560.00	140.44	419.56
		2020-2021	495.60	61.53	434.07
5.	2217-05-191-74 Pradhan Mantri Awas Yojana (PMAY) (60 %CSS)(P)	2018-2019	250.00	19.56	230.44
		2019-2020	140.00	23.56	116.44
		2020-2021	123.90	68.96	54.94
6.	2217-05-192-74 National Urban Livelihood Mission (NULM) (60 % CSS)(P)	2018-2019	60.00	18.60	41.40
		2019-2020	45.00	15.31	29.69
7.	2217-05-191-77 National Urban Livelihood Mission (NULM) (60% CSS)(P)	2018-2019	40.00	6.96	33.04
		2019-2020	30.00	18.76	11.24
8.	2217-05-051-98 Construction of New Building for the Newly Formed Municipalities(P)	2018-2019	15.00	0.00	15.00
		2019-2020	10.00	0.00	10.00
9.	2217-80-001-91 Contribution to the Municipal Common Service Central Pension Fund(NP)	2018-2019	100.00	21.14	78.86
		2020-2021	100.00	0.00	100.00
Secretary to Government, Local Self Government Department					
10	4217-60-051-95 Total Housing Scheme - Urban (LIFE - PARPPIDA MISSION)(P)	2019-2020	175.00	5.00	170.00
		2020-2021	187.00	95.50	91.50
11	2217-05-191-68 AMRUT (Atal Mission for Rejuvenation and Urban Transformation (50% CSS)(P)	2019-2020	335.00	261.61	73.39
		2020-2021	482.40	288.41	193.99
12	2217-05-191-69 Smart City Mission (50% CSS)(P)	2018-2019	400.00	165.32	234.68
		2019-2020	400.00	291.51	108.49
		2020-2021	400.00	332.89	67.11
13	2217-05-192-69 AMRUT (Atal Mission for Rejuvenation and Urban Transformation (50% CSS)(P)	2018-2019	200.00	125.35	74.65
		2019-2020	165.00	98.15	66.85

Appendix 4.1

(Reference: Paragraph 4.5.2; Page No. 131)
Resumption of non-government funds from TSB Accounts during 2020-21

Sl. No.	Name of Institution	STSB/TP/TSB Account No.	Amount resumed (₹ in lakh)	Remarks
1	University of Kerala	701010200004071 at District Treasury Thiruvananthapuram	7368.73	Provident Fund (PF) subscriptions of employees. Subsequently reallocated.
2	Kerala State Institute of Children's Literature, Thiruvananthapuram	701010200001552 at District Treasury, Thiruvananthapuram	39.60	
3	Kannur University	719010200001453	3577.56	
4	MG University	708010200000509 at at District Treasury Kottayam	9969.52	
5	Directorate of Urban Affairs	701010200000509 at District Treasury Thiruvananthapuram	702.63	PF of Municipal corporations Staffs ₹702.18 lakh subsequently reallocated on 4.4.2021
6	27 Urban local bodies*		932.62	PF of employees. Resumed funds not reallocated by the State Government till date.
7	Kerala Khadi and Village Industries Board, Thiruvananthapuram	701010200000010 in District Treasury Thiruvananthapuram	1673.21	
8	Collectorate Trivandrum	701011400000331 at District Treasury, Thiruvananthapuram	219.25	Funds received from foreign embassies for disbursement to legal heirs of persons died abroad. Resumed funds were since reallocated in 2021-22
9	Collectorate Kasaragod	720020200000262 at Kasaragod Sub Treasury	212.56	
10	Collectorate Kozhikode	716011400000049	51.64	

Appendix 4.1 Concl.

Sl. No.	Name of Institution	STSB/TP/TSB Account No.	Amount resumed (₹ in lakh)	Remarks
11	Collectorate Thrissur	713010200000232	37.62	Funds from various embassies for disbursement to the legal heirs of persons died while abroad. Resumed funds has not been reallocated.
12	Additional Skill Acquisition Programme	799012700000007 at District Treasury Thiruvananthapuram	5300.59	The amount resumed included loans received from Asian Development Bank as EAP share along with State share towards assistance for EAP schemes. State Government refunded an amount of ₹.2800.59 lakh in 2021-22 to ASAP.
Total			30085.53	

* 27 Urban local bodies : Palakkad (₹58.73), Thrissur (₹80.81), Mattannur (₹ 28.87), Kottayam (₹68.61), Manjery (₹7.55), Kunnankulam(₹53.06), Koothuparamb (₹15.30), Irinjalakkuda (₹11.56), Changanacherry(₹13.58), Angamaly(₹44.48), Aluva (₹48.81), Kothamangalam(₹22.09), Thodupuzha(₹60.40), Kasaragod (₹15.08), Kochi (₹57.84), Guruvayur(₹57.07), Kodungallur (₹58.22), Paravur (₹14.45), Thiruvalla (₹12.16), Alappuzha (₹60.04), Pathanamthitta(₹15.07), Moovattupuzha(₹32.70), North Paravur (₹9.57), Varkala (₹8.44), Attingal (₹54.25), Tirur (₹1.55), Payyannur(₹ 22.33).

Appendix 4.2

Statement showing performance of Autonomous Bodies
(Reference: Paragraph 4.11; Page No: 141)

Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	Period up to which separate audit report issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of Latest SAR	Date of Placement		
1	Kerala Khadi and Village Industries Board, Thiruvananthapuram	Up to 2017-18	2016-17	2016-17	2015-16	05.11.2019	18.06.2020	36 months 18 days
2	Kerala Institute of Labour & Employment, Thiruvananthapuram	For five years from 2017-18	2017-18	2017-18	2014-15	30.11.2018	19.11.2019	16 months 19 days
3	Kerala State Commission for Backward classes, Thiruvananthapuram	From 2017-18 to 2021-22	2019-20	2018-19	2017-18	24.08.2020	26.04.2021	9 months 26 days
4	Kerala State Commission for Scheduled Castes and Scheduled Tribes	From 2009 onwards	2018-19	2018-19	2018-19	11.10.2021	22.12.2020	17 months 22 days
5	Kerala Building & Other Construction Workers Welfare Board, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2019-20	2017-18	2016-17	13.06.2019	14.07.2021	12 months 14 days
6	Kerala State Human Rights Commission	1998-99 onwards Act enacted by Parliament	2018-19	2018-19	2016-17	10.06.2021	01.03.2021	20 months 1 day
7	Kerala State Legal Services Authority, Ernakulam.	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2017-18	05.10.2021	01.01.2020	18 months 1 day
8	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2018-19	2017-18	2017-18	15.10.2021	09.03.2021	20 months 9 days
9	Permanent Lok Adalath, Ernakulam	1998-99 onwards Act enacted by Parliament	2018-19	2018-19	2017-18	13.01.2021	01.01.2020	6 months 1 day

Appendix 4.2 Contd.

Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	Period up to which separate audit report issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of Latest SAR	Date of Placement		
10	Permanent Lok Adalath, Kozhikode	1998-99 onwards Act enacted by Parliament	2016-17	2016-17	2014-15	20.10.2016	28.09.2018	14 months 28 days
11	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2016-17	05.02.2020	14.03.2019	08 months 14 days
12	District Legal Services Authority, Kollam	1998-99 onwards Act enacted by Parliament	2013-14	2013-14	2013-14	19.03.2018	30.03.2016	21 months
13	District Legal Services Authority, Pathanamthitta	1998-99 onwards Act enacted by Parliament	2017-18	2015-16	2013-14	30.11.2018	11.02.2020	19 months 11 days
14	District Legal Services Authority, Idukki	1998-99 onwards Act enacted by Parliament	2018-19	2018-19	2017-18	13.01.2021	10.09.2020	14 months 10 days
15	District Legal Services Authority, Ernakulam	1998-99 onwards Act enacted by Parliament	2015-16	2014-15	2011-12	11.03.2015	09.09.2021	62 months 9 days
16	District Legal Services Authority, Thrissur	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2016-17	29.10.2019	06.03.2020	20 months 6 days
17	District Legal Services Authority, Palakkad	1998-99 onwards Act enacted by Parliament	2015-16	2010-11	2010-11	28.06.2016	18.06.2018	23 months 18 days
18	District Legal Services Authority, Malappuram	1998-99 onwards Act enacted by Parliament	2015-16	2015-16	2015-16	30.11.2018	23.05.2017	10 months 23 days
19	District Legal Services Authority, Kozhikode	1998-99 onwards Act enacted by Parliament	2014-15	2014-15	2013-14	16.12.2015	22.02.2016	7 months 22 days

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Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	Period up to which separate audit report issued	Placement of SAR in the Legislature		Date of submission of accounts	Period of delay in submission of accounts
					Year of Latest SAR	Date of Placement		
20	District Legal Services Authority, Wayanad	1998-99 onwards Act enacted by Parliament	2013-14	2013-14	2012-13	30.01.2018	09.05.2019	58 months 09 days
21	District Legal Services Authority, Kannur.	1998-99 onwards Act enacted by Parliament	2014-15	2014-15	2012-13	08.08.2017	04.01.2018	30 months 4 days
22	District Legal Services Authority, Kasaragod	1998-99 onwards Act enacted by Parliament	2013-14	2013-14	2011-12	01.12.2015	09.01.2020	66 months 9 days
23	District Legal Services Authority, Kottayam	1998-99 onwards Act enacted by Parliament	2016-17	2016-17	2016-17	29.05.2019	16.07.2018	12 months 16 days
24	District Legal Services Authority, Alappuzha	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2015-16	30.01.2018	10.09.2020	26 months 10 days
25	Kerala State Commissions for Protection of Child Rights (CPCR)	2013-14 onwards Act enacted by Parliament	Accounts not being received yet.	NA*	NA	NA	NA	NA
26	Kerala Real Estate Regulatory Authority	2019-20 onwards Act enacted by Parliament	2019-20	No SAR issued yet	NA	NA	24.11.2020	4 months 24 days
27	Kerala Water Authority	2020-21 to 2024-25	2019-20	2014-15	2014-15	05.10.2021	24.08.2021	13 months 24 days

* Not applicable

Appendix 4.3

Statement of finalisation of *pro forma* accounts and Government investment in departmentally managed commercial and quasi-commercial undertakings

(Reference: Paragraph 4.12; Page No 144)

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalised up to	Government investment as per the last accounts finalised	Profit/loss as per the last accounts	Government investment last 4 years (2017-18 to 2020-21)	Remarks
1	State Water Transport Department	2015-16	446.92	(-)42.66	Nil	Nil
2	Kerala State Insurance Department	2013-14	NA	NA	Nil	<i>pro forma</i> Accounts due from 2014-15
3	Text Book Office ⁴⁸	1986-87	21.26	(-) 5.61	Nil	<i>pro forma</i> Accounts due from 1987-88
4	Rubber Plantations at Open Prison & Correctional Home, Nettukalthery	2018-19	NA	(+)0.33	Nil	<i>Proforma</i> accounts due for the year 2019-20

⁴⁸ Government decided (December 2008) to dispense with the preparation of *pro forma* accounts for the period from 1975-76 to 1986-87. Decision on preparation of *pro forma* accounts for the period from 1987-88 to 2003-04 was pending with the Government.

Appendix 4.4

**Department wise break-up of cases of misappropriation, defalcation, etc
(Reference: Paragraph 4.14, Page No: 145)**

(₹ in lakh)

Name of Department	Cases of misappropriation/ losses /theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.							
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalised Total		Criminal Proceedings finalised but recovery of the amount pending		Pending in the courts of law	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Agriculture	9	45.69	4	7.13	3	28.57	1	9.76	0.23	1
Animal Husbandry	1	0.35	0	0	1	0.35	0	0	0	0
Archives Department	1	0.2	0	0	1	0.2	0	0	0	0
Co-operative	2	297.27	0	0	2	297.27	0	0	0	0
Directorate of Health Services	13	15.65	3	7.24	7	4.35	2	0.03	1	4.03
Directorate of Medical Education	1	0.06	0	0	1	0.06	0	0	0	0
Finance	1	0	0	0	1	0	0	0	0	0
Fisheries	1	0.53	0	0	1	0.53	0	0	0	0
Forest and Wild life	5	31.85	0	0	4	29.35	0	0	1	2.50
General Education	10	21.67	0	0	4	16.82	5	3.75	1	1.10
Higher Education	5	43.81	1	15.43	2	27.45	1	0.2	1	0.73
Home	4	34.56	1	0.2	1	19.12	0	0	2	15.24
Industries	1	0.31	0	0	1	0.31	0	0	0	0
Indian System of Medicine	1	1.85	0	0	1	1.85	0	0	0	0

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(₹ in lakh)

Name of Department	Cases of misappropriation/ losses /theft of Government material		Reasons for the delay in final disposal of pending cases of misappropriation, losses, theft, etc.							
			Awaiting departmental and criminal investigation		Departmental action initiated but not finalised Total		Criminal Proceedings finalised but recovery of the amount pending		Pending in the courts of law	
	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
Irrigation	2	15.24	0	0	2	15.24	0	0	0	0
Kerala Water Authority	4	181.23	1	4.58	2	4.65	0	0	1	172
Local Self Government	10	101.99	3	3.11	4	95.06	1	0	2	3.82
Mining and Geology	2	82.91	0	0	2	82.91	0	0	0	0
Public Works	3	5.07	2	2.70	1	2.37	0	0	0	0
Schedule Caste and Schedule Tribe	2	0.67	1	0.5	0	0	0	0	1	0.17
Taxes	2	80.06	0	0	0	0	0	0	2	80.06
Transport	2	8.03	0	0	2	8.03	0	0	0	0
Treasury	14	345.24	0	0	5	267.85	2	4.73	7	72.66
Water Resources	2	614.48	1	0.48	1	414	0	0	0	0
Women and Child development	1	5.45	0	0	1	5.45	0	0	0	0
Total	99	1934.17	16	40.88	50	1521.79	13	18.97	20	352.53