



APPENDICES

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	3.34 crore
	b. In 2024	3.59 crore
3.	Density of Population (All India Density = 426.09 persons per sq, km)	924.53
4.	Population Below Poverty Line (BPL) (All India Average = 21.92 <i>per cent</i>)	7.05 <i>per cent</i>
5.	Literacy (All India Average = 73.00 <i>per cent</i>)	94 <i>per cent</i>
6.	Infant mortality (per 1000 live births) (All India Average= 28 per 1000 live births)	6
7.	Life Expectancy at birth (All India Average = 70)	75
8	Gross State Domestic Product (GSDP) 2023-24 at current prices(₹ in crore)	₹ 11,46,108.67
9.	Per capita GSDP Compounded Annual Growth Rate (2014-15 to 2023-24)	Kerala 8.63
10.	GSDP Compounded Annual Growth Rate (2014-15 to 2023-24)	Kerala 9.35
11.	Population Growth (2014 to 2024)	Kerala 5.31
12.	Per Capita GDP (in ₹)	Kerala 3,17,723
		All India 2,11,725

Source:

Area: Economic Review 2023, Volume-I of Kerala,

Population-National Commission on Population,

Poverty BPL-MoSPI,

Literacy rate-Census 2011,

IMR-SRS Bulletin (2020),

Life Expectancy-SRS Based Abridged Life Tables (2016-20),

GSDP-Directorate of Economics and Statistics, Government of Kerala

Appendix 1.2

Time series data on the State Government Finances (Reference: Paragraph 1.3.1; Page No.8 and Paragraph 1.4; Page No. 14)

(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Part A: Receipts						
1. Revenue Receipts		90,224.67	97,616.83	1,16,640.24	1,32,724.65	1,24,486.15
(i) Tax Revenue		50,323.14	47,660.84	58,340.52	71,968.16	74,329.01
Taxes on Sales, Trade, etc.		19,649.64	17,689.17	22,487.42	26,875.78	27,690.43
State Excise		2,255.28	2,329.22	2,032.23	2,875.95	2,944.02
Taxes on Vehicles		3,721.14	3,386.28	4,037.10	5,386.81	6,340.46
Stamps and Registration fees		3,615.01	3,489.59	4,857.33	6,216.71	5,694.88
Land Revenue		332.42	493.35	470.84	718.90	711.71
Other Taxes		263.39	196.12	229.75	312.84	321.78
State Goods and Services Tax		20,446.95	20,028.31	24,169.81	29,513.28	30,563.60
Other taxes and Duties on commodities and Services		39.31	48.80	56.04	67.89	62.13
(ii) Non-Tax Revenue		12,265.22	73,27.31	10,462.51	15,117.95	16,345.96
(iii) State's share in Union taxes and duties		16,401.05	11,560.40	17,820.09	18,260.68	21,742.92
(iv) Grants in aid from Government of India		11,235.26	31,068.28	30,017.12	27,377.86	12,068.26
2. Miscellaneous Capital Receipts		27.48	34.15	60.27	49.94	47.51
3. Recovery of Loans and Advances		295.32	263.82	479.24	409.29	714.80
4. Total revenue and Non debt capital receipts (1+2+3)		90,547.47	97,914.80	1,17,179.75	1,33,183.88	1,25,248.46
5. Public Debt Receipts		60,407.05	69,735.36	64,932.14	54,007.17	1,04,354.86
Internal Debt (excluding Ways & Means Advances and Overdraft)		2,2511.19	33,493.87	32,592.64	35,737.73	50,147.42
Transactions under Ways and Means Advances		35,745.17	29,222.75	22,874.48	15,745.01	53,306.52
Loans and advances from Government of India		2,150.69	7,018.74	9,465.02	2,524.43	900.92
6. Total receipts in the Consolidated Fund (4+5)		1,50,954.52	1,67,650.16	1,82,111.89	1,87,191.05	2,29,603.32
7. Contingency Fund Receipts		..	..	..	..	..
8. Public Account receipts		2,86,408.80	3,83,936.45	4,28,497.81	4,26,124.58	3,85,201.12
9. Total receipts of State (6+7+8)		4,37,363.32	5,51,586.61	6,10,609.70	6,13,315.63	6,14,804.44

Appendix 1.2 - Contd

(₹ in crore)

Particulars		2019-20		2020-21		2021-22		2022-23		2023-24	
Part B: Expenditure/Disbursement											
10.	Revenue Expenditure	1,04,719.92	(92)	1,23,446.33	(89)	1,46,179.51	(90)	1,41,950.93	(89)	1,42,626.34	(89)
	Plan	12,036	(11)	17,939.54	(15)	18,433.01	(13)	17,358.53	(12)	18,620.61	(13)
	Non-Plan	9,2684	(88)	1,05,506.79	(85)	1,27,746.49	(87)	1,24,592.40	(88)	1,24,005.73	(87)
	General Services (incl. Interest payment)	55,504.03	(53)	50,360.72	(41)	70,110.00	(48)	69,831.68	(49)	78,185.16	(55)
	Social Services	34,044.77	(33)	44,832.44	(36)	50,695.61	(35)	50,275.91	(35)	44,005.28	(31)
	Economic Services	9,107.25	(9)	18,760.72	(15)	15,713.81	(11)	122,80.82	(9)	11,414.83	(8)
	Grants-in-aid and Contributions	6,063.87	(6)	9,492.45	(8)	9,660.09	(7)	9,562.52	(7)	9,021.07	(6)
11.	Capital Expenditure	8,454.80	(7)	12,889.65	(9)	14,191.73	(9)	13,996.56	(9)	13,584.45	(9)
	Plan	7953	(94)	11,935.76	(93)	13,207.69	(93)	13,260.46	(95)	13,056.42	(96)
	Non-Plan	502	(6)	953.89	(7)	984.04	(7)	736.10	(5)	528.03	(4)
	General Services	157.42	(2)	259.84	(2)	268.26	(2)	306.89	(2)	247.26	(2)
	Social Services	1,090.64	(13)	2,277.90	(18)	3,342.63	(24)	3,030.08	(22)	2,945.57	(22)
	Economic Services	7,206.74	(85)	10,351.91	(80)	10,580.84	(74)	10,659.59	(76)	10,391.62	(76)
12.	Disbursement of Loans and Advances	1,210.22	(1)	2,548.51	(2)	2,854.29	(2)	2,790.93	(2)	3,295.72	(2)
13.	Total (10+11+12)	1,14,384.94		1,38,884.49		1,63,225.53		1,58,738.42		1,59,506.51	
14.	Repayment of Public Debt	44,001.28		38,927.85		35,900.00		35,980.76		74,365.84	
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	8,072.02		8,449.99		12,275.14		19,392.26		20,126.57	
	Transactions under Ways and Means Advances	35,215.35		29,752.57		22,874.48		15,745.01		53,306.52	
	Loans and Advances from Government of India	713.91		725.29		750.38		843.49		932.75	
15.	Appropriation to Contingency Fund	...		...		...					
16.	Total disbursement out of Consolidated Fund (13+14+15)	1,58,386.22		1,77,812.33		1,99,125.53		1,94,719.18		2,33,872.35	
17.	Contingency Fund disbursements	75		0		0		0		0	
18.	Public Account disbursements	2,79,069.26		3,73,870.74		4,11,571.60		4,18,119.90		3,80,839.42	
19.	Total disbursement by the State (16+17+18)	4,37,530.48		5,51,683.07		6,10,697.13		6,12,839.08		6,14,711.77	
Part C: Deficits											
20.	Revenue Deficit (1-10)	14,495.25		25,829.50		29,539.27		9,226.28		18,140.19	
21.	Fiscal Deficit (4-13)	23,837.47		40,969.69		46,045.78		25,554.54		34,258.05	
22.	Primary Deficit (21-23)	4,622.77		19,994.33		22,742.96		378.18		7,271.83	

Appendix 1.2 - Contd

(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Part D: Other Data						
23.	Interest Payments (included in revenue expenditure)	19,214.70	20,975.36	23,302.82	25,176.36	26,986.22
24.	Financial Assistance to local bodies, etc.	12,132.04	20,504.85	16,258.55	15,843.71	13,817.96
25.	Ways and Means Advances availed /special drawing facility (days)	234	195	110	54	125
26.	Overdraft availed (days)	57	35	14	1	67
27.	Interest on WMA/Overdraft	28.21	26.95	13.90	5.66	55.91
28.	Gross State Domestic Product (GSDP) at current prices	8,12,934.63	7,71,723.89	9,24,465.42	10,23,602.46	11,46,108.67
29.	Outstanding Fiscal Liabilities* (year-end)	2,79,504.56	3,19,089.06	3,67,160.12	4,00,001.04	4,33,657.98
30.	Outstanding guarantees (year-end)	27,757.01	31,714.27	44,369.85	50,374.49	62,868.15
31.	Maximum amount guaranteed (during the year)	43,433.30	49,076.88	60,604.04	75,895.65	84,211.45
32.	Number of incomplete projects/works	295	354	274	233	258
33.	Capital blocked in incomplete projects/works	1,302	1,362.35	1,199.78	85.45	1096.27
Part E: Fiscal Health Indicators						
I	Resource Mobilization					
	Own Tax revenue/GSDP	6.19	6.18	6.31	7.03	6.49
	Own non-tax revenue/GSDP	1.51	0.95	1.13	1.48	1.43
	Central Transfers/GSDP	3.40	5.52	5.17	4.46	2.95
II	Expenditure Management					
	Total Expenditure/GSDP	14.07	18.00	17.66	15.51	13.92
	Total Expenditure/Revenue Receipts	126.78	142.28	139.94	119.6	128.13
	Revenue Expenditure/Total Expenditure	91.55	88.88	89.56	89.42	89.42
	Revenue Expenditure on Social Services/Total Expenditure	29.76	32.28	31.06	31.67	27.59
	Revenue Expenditure on Economic Services/Total Expenditure	7.96	13.51	9.63	7.74	7.16
	Capital Expenditure/Total Expenditure	7.39	9.28	8.69	8.82	8.52
	Capital Expenditure on Social and Economic Services/Total Expenditure	7.25	9.09	8.53	8.62	8.36
III	Management of Fiscal Imbalances					
	Revenue deficit/GSDP	(-)1.78	(-)3.35	(-)3.20	(-)0.90	(-)1.58
	Fiscal deficit/GSDP	(-)2.93	(-)5.31	(-)4.98	(-)2.50	(-)2.99
	Primary Deficit /GSDP	(-)0.57	(-)2.59	(-)2.46	(-)0.04	(-)0.63
	Revenue Deficit/Fiscal Deficit	60.81	63.05	64.15	36.10	(-)52.95

Appendix 1.2 - Concl'd

(₹ in crore)

Particulars		2019-20	2020-21	2021-22	2022-23	2023-24
Part E: Fiscal Health Indicators						
IV	Management of Fiscal Liabilities*					
	Fiscal Liabilities/GSDP	34.38	41.35	39.72	39.08	37.84
	Fiscal Liabilities/Revenue Receipts	309.79	326.88	314.78	301.38	348.36
V	Other Fiscal Health Indicators					
	Return on Investment (<i>per cent</i>)	1.14	1.18	2.33	0.46	2.22
	Financial Assets/Liabilities	0.4	0.4	0.4	0.41	0.41

* Including OBB and excluding back to back loans by GoI in lieu of GST compensation

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

Appendix 1.3
Summarized financial position of the Government of Kerala
as on 31 March 2024
(Reference: Paragraph 1.3.2; Page No. 10)

(₹ in crore)

As on 31 March 2023	Liabilities		As on 31 March 2024
227137.07	Internal Debt		2,57,157.92
1,99,142.00	Market Loans bearing interest	2,25,780.00	
0.04	Market Loans not bearing interest	0.04	
267.03	Loans from Life Insurance Corporation of India	146.55	
100.98	Loans from General Insurance Corporation of India	86.24	
2,797.58	Loans from National Bank for Agriculture and Rural Development	2,754.82	
696.58	Loans from National Co-operative Development Corporation	560.35	
532.00	Loans from other institutions	411.82	
23,599.99	Special securities issued to National Small Savings Fund of the Central Government	27,418.00	
0.87	Compensation and other bonds	0.10	
0	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	0	
0	Overdrafts from Reserve Bank of India	0	
25,369.21	Loans and Advances from Central Government		25,337.38
1.16	Pre 1984-85 Loans	1.16	
7.07	Non-Plan Loans	5.32	
5,186.23	Loans for State Plan Schemes	4,341.31	
(*)	Loans for Central Plan Schemes	(*)	
20,174.75	Other loans	20,989.59	
100	Contingency Fund (Net)		100
1,24,190.92	Small Savings, Provident Funds, etc.		1,23,944.24
7,603.72	Deposits		7,672.17
3,452.19	Reserve Funds		4,156.65
229.25	Suspense and Miscellaneous		143.98
--	Remittance Balances		81.91
3,88,082.36	Total		4,18,594.25

(*) ₹ 7,000 only.

Appendix 1.3 Concl'd.**(₹ in crore)**

As on 31 March 2023	Assets		As on 31 March 2024
1,21,784.75	Gross Capital Outlay on Fixed Assets -		1,35,321.69
11,453.32	Investments in shares of Companies, Corporations, etc.	11,759.92	
1,10,331.43	Other Capital Outlay	1,23,561.77	
24,357.02	Loans and Advances		26,937.94
2,851.24	Loans for Power Projects	2,879.02	
20,499.51	Other Development Loans	22,994.09	
1,006.27	Loans to Government servants and Miscellaneous loans	1,064.83	
0	Contingency fund (unrecouped)		
59.64	Advances		59.43
0	Suspense and Miscellaneous Balances		
1,125.12	Remittance Balances		
442.14	Adjustment on account of retirement/disinvestment		489.65
9,991.68	Cash		7,367.38
36.53	Cash in Treasuries and Local Remittances	36.68	
146.16	Deposits with Reserve Bank	238.68	
(-)7.63	Departmental Cash Balance	(-) 7.63	
1.15	Permanent Advances	1.18	
7,092.74	Cash Balance Investments	4,051.26	
2,722.73	Reserve Fund Investments	3,047.21	
2,30,322.01	Deficit on Government Account -		2,48,418.16
2,21,145.53	Accumulated deficit at the beginning of the year	2,30,322.01	
9,226.28	Add: (i) Revenue Deficit of the current year	18,140.19	
0.14	(ii) Miscellaneous Government account	3.47	
49.94	Less: Miscellaneous Capital Receipts	47.51	
3,88,082.36	Total		4,18,594.25

Appendix 1.4
Medium Term Fiscal Plan 2023-24
(Reference: Paragraph 1.4; Page No.13)

(₹ in crore)

Item	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Accounts	Accounts	Accounts	RE	BE	Forward Estimates	
Revenue Receipts	90,224.67	97,616.83	1,16,640.24	1,29,268.15	1,35,418.67	1,48,526.74	1,69,930.83
State's own tax revenue	50,323.14	47,660.84	58,340.52	70,188.50	81,038.77	92,384.20	1,05,317.99
Non Tax Revenue	12,265.22	7,327.31	10,462.51	15,354.99	17,088.62	19,139.25	21,435.96
Resources from Centre	27,636.31	42,628.68	47,837.21	43,724.66	37,291.28	37,003.29	43,176.88
Revenue Expenditure	1,04,719.92	1,23,446.33	1,46,179.51	1,49,183.68	1,59,360.91	1,76,071.77	1,95,621.41
Non-Interest Revenue Expenditure	85,505.22	1,02,470.97	1,22,876.69	1,24,223.32	1,33,113.92	1,47,267.03	1,63,767.79
Interest	19,214.70	20,975.36	23,302.82	24,960.36	26,246.99	28,804.74	31,853.61
Salaries	31,774.87	27,810.86	44,494.16	38,383.47	40,051.13	42,854.71	46,283.09
Pensions	19,064.29	18,942.85	26,898.69	26,688.59	28,239.72	30,216.50	3,2633.82
Non SPI Revenue Expenditure	34,666.06	55,717.26	51,483.84	59,151.26	64,823.07	74,195.82	84,850.89
Subsidies	1,378.19	6,300.41	3,892.87	2,378.23	2,189.95	2,300.00	2,400.00
Devolution to LSGs	6,861.97	11,399.78	11,185.02	11,640.07	14,149.29	16,139.42	18,331.02
Other Revenue Expenditure	26,425.90	38,017.07	36,405.95	45,132.96	48,483.83	55,756.40	64,119.87
Revenue Surplus/Deficit	(-) 14,495.25	(-) 20,063.50	(-) 20,799.96	(-) 19,915.53	(-) 23,942.24	(-) 27,545.03	(-) 25,690.57
Capital Expenditure	9,665.02	15,438.16	17,046.02	17,535.49	16,728.04	17,564.44	18,442.66
Capital Outlay	8,454.80	12,889.65	14,191.73	14,893.62	14,605.53	15,335.81	16,102.60
Loan disbursements	1,210.22	2,548.51	2,854.29	2,641.87	2,122.51	2,228.64	2,340.07
Non Debt Capital Receipts	322.80	297.97	539.51	687.06	1,008.05	1,058.45	1,111.38
Fiscal Deficit/Surplus	(-) 23,837.47	(-) 35,203.68	(-) 37,306.47	(-) 36,763.96	(-) 39,662.22	(-) 44,051.02	(-) 43,021.86
Primary Fiscal Deficit/Surplus	(-)4622.77	(-)14228.32	(-)14003.65	(-)11803.60	(-)13415.24	(-)15246.28	(-)11168.25
End of the period Debt	2,47,971.44	2,78,606.11	3,16,271.00	3,33,621.59	3,89,253.23	4,30,454.20	4,74,238.26

Appendix 1.4 Concl'd

(₹ in crore)

Item	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Debt Service	19,214.70	20,975.36	23,302.82	24,960.36	26,246.99	28,804.74	31,853.61
Salary+Pension+Interest	70,053.86	67,729.07	94,695.67	90,032.42	94,537.84	1,01,875.95	1,10,770.52
Debt Stock	2,60,311.37	2,96,900.85	3,35,641.15	3,70,342.32	4,08,164.13	4,52,744.27	4,95,732.26
Government Guarantees	27,757.01	3,1714.27	44,361.39				
Interest/Revenue Receipts (%)	21.30	21.49	19.98	19.31	19.38	19.39	18.75
Debt/Revenue (%)	288.51	304.15	287.76	286.49	301.41	304.82	291.73
(Salary+Pen+Interest)/Revenue(%)	77.64	69.38	81.19	69.65	69.81	68.59	65.19
(Salary+Pen+Interest)/GSDP(%)	8.62	8.78	10.44	8.85	8.35	8.00	7.73
(Salary+Pen)/GSDP (%)	6.25	6.06	7.87	6.39	6.03	5.74	5.51
Rev Deficit/Rev Receipt (%)	16.07	20.55	17.83	15.41	17.68	18.55	15.12
RD/GSDP (%)	1.78	2.60	2.29	1.96	2.11	2.16	1.79
FD/GSDP (%)	2.93	4.57	4.11	3.61	3.50	3.46	3.00
Debt Stock/GSDP (%)	32.02	38.51	37.01	36.38	36.05	35.55	34.60
GSDP	8,12,935	7,71,009	9,06,921	10,17,873	11,32,194	12,73,718	14,32,933
Nominal GSDP Growth Rate (%)	3.13	-5.16	17.63	12.23	11.23	12.50	12.50
Average Interest Rate (%)	7.75	7.53	7.37	7.07	6.74	6.69	6.72

Appendix 2.1
Major defaulters in contributing Guarantee Commission
(Reference: Paragraph 2.8.3; Page No.72)

(₹ in crore)

Sl. No.	Name of the Institution	Amount
1	Kerala State Road Transport Corporation	154.53
2	Kerala Water Authority	28.04
2	Kerala Urban and Rural Development Finance Corporation Limited	87.83
3	KELTRON	17.09
4	Cashew Development Corporation	11.83
5	Travancore Rayons Limited	20.68
6	Kerala State Co-Operative Hospital Complex and Centre for Advanced Medical Service Limited	13.49

Appendix 3.1

Savings under Gender Budget Part A women specific schemes with allocation of 90-100
per cent during 2023-24

(Reference: Paragraph 3.2 Page No. 80)

(` in crore)

Sl No	Grant	Schemes included under Part A of Gender Budget	Budget Provision	Expenditure incurred	Savings	Percent age of savings
1	17- Education, Sports, Art and Culture	2205-00-800-29-V-P-Samam Cultural Initiative for Gender Equality	1.25	0.27	0.98	78.40
2		2205-00-102-97-V-P-Kerala Chalachithra Academy--Employment Training for women in technical field of cinema with Kudumbashree	0.5	0.04	0.46	92.00
3		2204-00-104-97-V-P-Assistance to Kerala State sports Council (Women football academy)	0.20	0	0.20	100.00
4		2204-00-104-97-V-P- Assistance to Kerala State sports Council (Women volleyball academy)	0.40	0	0.40	100.00
5	21- Housing	4216-80-201-93-V-P-PG Hostel for Women	1.00	0	1.00	100.00
6	24- Labour, Labour welfare and Welfare of Non-Residents	2230-03-101-72-V-P-Upgradation of Women ITI	0.10	0.02	0.08	80.00
7		4250-00-203-97-V-P--Upgradation of Women ITI	2.00	0.94	1.06	53.00
8		4250-00-201-91-V-P-Studio Apartment for working Women in urban Area	0.50	0	0.50	100.00
9	25-Welfare OF Scheduled Castes, Scheduled Tribes, Scheduled Tribes, Other Backward classes/ minorities	4225-01-283-85-V-P-Working women hostels in all districts	1.00	0.12	0.88	88.00
10		2225-01-102-91-V-P-Valsalyanidhi	10.00	0	10.00	100.00
11		2225-02-102-76-V-P-Tribal Girl Child Endowment Scheme (Gothra Valsayanidhi)	1.00	0	1.00	100.00
12		2225-03-277-87-V-P-Renaissance scholarship -Special Scholarship for Girl Students of OBC who have lost a parent or both.	0.50	0.15	0.35	70.00

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(₹ in crore)

Sl No	Grant	Schemes included under Part A of Gender Budget	Budget Provision	Expenditure incurred	Savings	Percentage of savings
13	37- Industries	4860-60-190-94-V-P- Modernisation and partial mechanisation of cashew factories of KSCDC	2.25	0.45	1.80	80.00
14		4851-00-195-99-V-P- Modernisation and partial mechanisation of cashew factories of CAPEX	3.50	0.76	2.74	78.29
15		2852-07-202-77-V-P-Kerala University of Digital Sciences, Innovation and Technology - Women Incubation, Startups and Entrepreneurship Scheme	1.00	0.20	0.80	80.00
16	41- Transport	5055-00-800-73 (02)-V-P-Vehicle Tracking platform for safety and enforcement under Nirbhaya framework (VLTPS Nirbhaya Scheme)	4.00	0	4.00	100.00
17	46- Social security and welfare	2235-60-200-72 (02)-V-P-Aswasakiranam- assistance to care givers , largely women of physically/ intellectually challenged persons	54.00	14.99	39.01	72.24
18		2235-02-103-51-V-P-Skill Development Training and Employment for Women	0.01	0	0.01	100.00
		Total	83.21	17.94	65.27	78.44

Appendix 3.2

Savings under child centric schemes during 2023-24

(Reference: Paragraph 3.3; Page No. 82)

(₹ in crore)

Sl. No	Grant	Schemes	Budget Provision	Expenditure incurred	Savings	Percentage of savings
1	17- Education, Sports, Art and culture	4202-01-201-92-Autism parks	0.4	0	0.4	100.00
2		2202-00-102-75-Kerala Bharath Scouts and guides	2	0.99	1.01	50.50
3		2204-00-104-59-Special projects	6.5	1.78	4.72	72.62
4		2204-00-104-17-Setting up of additional sports division (as Kannur Sports Division)	3.6	1.92	1.68	46.67
5		2202-02-109-66-G V Raja Sports School, Thiruvananthapuram and sports division, Kannur	20	11.48	8.52	42.60
6		2204-00-104-97-Assistance to Kerala State Sports Council (Department)	35.9	18.85	17.05	47.49
7		2202-02-109-61-Assistance to Directorate of General Education (Department)	4.54	1.23	3.31	72.91
8		2202-05-102-97-State Institute of Children's Literature	1.4	0.73	0.67	47.86
9		2205-00-101-96-Jawahar Bala Bhavan	2.2	0.39	1.81	82.27
10	18- Medical and Public Health	2210-06-200-97-State Nutritional and Diet Related Intervention Programme	1	0.23	0.77	77.00
11	25- Welfare of Scheduled castes, scheduled tribes, other Backward classes	2225-01-102-91-Valsalyanidhi	10	0	10	100.00
12		2225-02-102-76-Tribal girl endowment scheme(Gothra Valsalyanidhi)	1	0	1	100.00
13		4225-02-277-42-Construction of building for MRS/Ashram schools/Eklavya MRS/pre and post matric schools	4	2.10	1.90	47.50
14		2225-03-277-85(02)-Pre-Matric Scholarships for OBCs (40% State Share)	8	2.24	5.76	72.00

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Sl. No	Grant	Schemes	Budget Provision	Expenditure incurred	Savings	Percentage of savings
15	46-Social Security and Welfare	2235-02-102-93-C.H Mohammed Koya Memmorial State Institute for Mentally Challenged, Pangappara	10	5.54	4.46	44.60
16		4235-02-102-87-Construction of Anganwadi buildings with LSGD	11	3.83	7.17	65.18
17		2235-02-102-22-Inclusion of Egg and Milk in Anganwadi menu	63.50	34.20	29.30	46.14
18		2235-02-102-21-Assistance to children orphaned by Covid-19 pandemic	1	0.44	0.56	56.00
		Total	186.04	85.95	100.09	53.80

Appendix 3.3

**Details of cases where supplementary provision (greater than ₹50 lakh) proved unnecessary
(Reference: Paragraph 3.7.2, Page No. 89)**

(₹ in crore)

Sl No.	Grant	Scheme	Original Grant	Supplementary Grant	Total Budget	Expenditure	Savings
1.	15-Public Works	3054-05-797-99-V-Transfer to the Deposit Head 'Subvention from Central Road & Infrastructure Funds'	0	144.61	144.61	0.00	144.61
2.	17-Education, Sports, Art and Culture	4202-04-800-78-V-Works included in Work Appendix Vol II executed through Archaeology Department	0	0.54	0.54	0.00	0.54
3.	28-Miscellaneous Economic Services	3475-00-800-95-V-Corpus fund to start academic exchanges, co-operative research & courses in association with various technical institutions of countries like Finland, Norway, UK and Wales	0	0.55	0.55	0.00	0.55
4.	42-Tourism	5452-01-101-99-C-Upgradation, Creation of Infrastructure and Amenities	0	0.54	0.54	0.00	0.54
5.	01-State Legislature	2011-02-103-99-V-Legislative Secretariat	94.91	1.75	96.66	94.50	2.16
6.	03-Administration Of Justice	2014-00-102-99-C-High Court	179.87	6.87	186.74	176.48	10.25
7.	03-Administration Of Justice	2014-00-103-94-V-Setting up of Special Courts/Benches under the Protection of Civil Rights SC/ST (Prevention of Atrocities) Act (50%CSS)	5.30	6.83	12.13	3.75	8.38
8.	03-Administration Of Justice	2014-00-114-99-V-Law Officers	68.64	0.54	69.18	66.95	2.23
9.	03-Administration Of Justice	2014-00-800-81-V-Technical Modernization of Judicial System	3.30	0.93	4.23	2.69	1.54
10.	10-Treasury And Accounts	2054-00-095-99-V-Directorate of Treasuries	18.52	7.40	25.92	18.14	7.79
11.	13-Jails	2056-00-001-89-V-Implementation of Tetra Communication System in Central Prisons	0.05	1.29	1.34	0.04	1.29
12.	13-Jails	2056-00-101-97-V-Jail Officers Training School in the Southern Zone Contributions	0.30	2.00	2.30	0.29	2.01

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Sl No.	Grant	Scheme	Original Grant	Supplementary Grant	Total Budget	Expenditure	Savings
13.	18-Medical And Public Health	4210-03-105-78-V-Dental College, Kozhikode - Land Acquisition and Buildings	2.50	1.26	3.76	2.47	1.29
14.	18-Medical And Public Health	2210-05-105-58-V- Upgradation of RCC as State Cancer Institute	13.80	12.93	26.73	12.93	13.80
15.	18-Medical And Public Health	2210-06-101-19-V- National Health Mission (CSS 60:40)	913.00	75.00	988.00	666.86	321.14
16.	39-Power	4801-80-101-98-V-Total Electrification Project by utilizing the funds under LAC ADS	1.00	3.62	4.62	0	4.62
		Total	1,301.19	266.66	1,567.85	1,045.10	522.75

Appendix 3.4

Details of cases where supplementary provision (₹25 crore or more in each case) proved excessive

(Reference: Paragraph 3.7.2; Page No. 89)

in crore)

Sl No.	Grant	Schemes	Original Grant	Supplementary Grant	Total Budget	Expenditure	Savings
1	04-Elections	2015-00-103-99-V-Assembly and Parliament	15.50	34.29	49.79	42.89	6.90
2		2015-00-105-99-V-Lok Sabha	0.00	35.95	35.95	19.82	16.13
3	17-Education, Sports, Art and Culture	4202-01-201-89-V-Samagra Shiksha Abhiyaan	0.00	54.90	54.90	29.00	25.90
4	20-Water Supply and Sanitation	4215-01-102-92-V-Jal Jeevan Mission (NRDWP) - 50% CSS	500.00	1362.68	1862.68	1207.15	655.52
5	39-Power	6810-00-188-99-V-Solarisation of 5955 Agriculture Pump Sets under Component 'C' of PM-KUSUM Scheme under RIDF Tranche XXVIII (2022-23) implementing through ANERT	0.00	43.00	43.00	15.74	27.26
6	41-Transport	5053-02-190-93-V-Land acquisition for the Development of Kozhikode Airport.	0.00	71.15	71.15	67.47	3.68
7	46-Social Security and Welfare	2235-02-102-39-V-Supplementary Nutrition Programme for Children (50% CSS)	150.00	183.40	333.40	293.71	39.69
8		2235-03-101-99-V-National Old Age Pension	0.00	131.53	131.53	89.73	41.80
9	Debt Charges	2049-03-115-98-C-Fixed Time Deposits	4450.00	189.00	4639.00	4619.42	19.58
10	Public Debt Repayment	6003-00-110-96-C-Overdrafts	7000.00	12652.12	19652.12	17499.59	2152.53
11		6003-00-110-99-C-Ways and Means Advances	20000.00	12541.11	32541.11	30774.40	1766.71
		Total	32,115.50	27,299.13	59,414.63	54,658.92	4,755.71

Appendix 3.5

Schemes with unnecessary re-appropriation of Funds
(Re-appropriation above ₹one crore and final savings above ₹25 crore)
(Reference: Paragraph 3.7.3; Page No. 91)

(₹ in crore)

Sl No.	Grant	Scheme	Total Grant	Reappropriation Net	Net Budget	Expenditure	Final savings
1	12-Police	2055-00-104-99-V-NP-Armed Police	547.18	7.96	555.14	472.41	82.73
2		2055-00-115-98-V-P-Modernisation of Police Department	91.57	1.94	93.51	52.21	41.30
3	16-Pensions And Miscellaneous	2075-00-103-99-V-NP-Sale of Lottery Tickets	223.77	5.05	228.82	169.99	58.83
4	17-Education, Sports, Art And Culture	2202-01-101-98-V-NP-Upper Primary Schools	1,288.68	22.88	1,311.56	1,255.29	56.27
5		2202-01-101-99-V-NP-Lower Primary Schools	1,493.30	33.19	1,526.49	1,487.05	39.44
6		2202-01-107-90-V-P-District Institute of Education and Training (DIET) 60% C.S.S	30.00	21.56	51.56	21.61	29.95
7		2202-02-110-94-V-NP-Aided Higher Secondary Schools - Teaching Grant	1,919.97	11.66	1,931.63	1,834.37	97.26
8		2202-02-110-95-V-NP-Aided Vocational Higher Secondary Schools - Teaching Grant	246.27	5.32	251.59	220.99	30.60
9		2202-02-110-99-V-NP-Teaching Grant	3,063.80	13.70	3,077.50	2,808.10	269.40
10		2202-03-103-99-V-NP-Arts and Science Colleges	510.96	8.70	519.66	482.05	37.61
11	18-Medical And Public Health	2210-01-110-99-V-NP-Hospitals and Dispensaries	1,222.24	6.52	1,228.76	1,155.89	72.87
12	22-Urban Development	2217-05-191-48-V-P-Block Grants for Centrally Sponsored Schemes	655.78	90.07	745.85	631.16	114.69
13	29-Agriculture	2401-00-109-65-V-P-Umbrella Scheme on Krishi Unnathi Yojana and other CSS (60% CSS)	44.50	9.00	53.50	26.81	26.69
14	46-Social Security And Welfare	2235-02-102-18-V-P-Integrated Child Development Service(60% CSS)	485.80	351.86	837.66	464.18	373.48
15		2235-02-103-56-V-P-Pradhan Manthri Mathru Vandana Yojna (60% CSS)	30.00	6.90	36.90	11.50	25.40
16		2235-03-101-99-V-P-National Old Age Pension	131.53	42.37	173.90	89.73	84.17
		Total	11,985.36	638.68	12,624.04	11,183.35	1,440.69

Appendix 3.6

Schemes with excessive re-appropriation of Funds
(Re-appropriation above ₹one crore and final savings above ₹25 crore)
(Reference: Paragraph 3.7.3; Page No. 91)

(₹ in crore)

Sl No.	Grant	Scheme	Total Grant	Reappropriati on Net	Net Budget	Expenditure	Final savings
1	15-Public Works	3054-80-800-92-V-P-Kerala Road Fund	0.00	161.72	161.72	58.94	102.78
2	17-Education, Sports, Art And Culture	2202-01-111-95-V-P-Strengthening Teaching - Learning And Results For States (Stars) (Implementing Through Samagra Shiksha Kerala) - (60%CSS)	0.00	284.59	284.59	61.02	223.57
3	18-Medical And Public Health	2210-05-105-80-V-Np-Government Medical College, Kannur	112.86	48.37	161.23	112.97	48.26
4	36-Rural Development	2501-06-198-48-V-P-Block Grants For Centrally Sponsored Schemes	162.50	97.11	259.61	201.14	58.47
5	37-Industries	4859-02-004-88-V-P-Kozhikode Land Development, Acquisition And Lar Settlement	5.00	34.46	39.46	12.29	27.17
6	46-Social Security And Welfare	2235-60-102-88-V-P-National Widow Pension	0.00	103.36	103.36	57.54	45.82
		Total	280.36	729.61	1,009.97	503.90	506.07

Appendix 3.7

Schemes with insufficient re-appropriation of Funds (Re-appropriation above ₹one crore) (Reference: Paragraph 3.7.3; Page No. 91)

(₹ in crore)

Sl No.	Grant	Scheme	Total Grant	Reappropriation Net	Net Budget	Expenditure	Excess
1	09-Taxes On Vehicles	2041-00-001-96-V-NP-Fast (Fully Automated Services of Transport Department)-	16.00	2.51	18.51	24.01	5.50
2	12-Police	4055-00-211-96-V-P-Housing for Police personnel above or as part of police stations in urban areas	0.00	10.76	10.76	48.00	37.24
3	15-Public Works	4059-80-001-99-V-P-Establishment charges transferred on percentage basis from '2059-Public Works'-	9.10	8.91	18.00	19.26	1.26
4	25-Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	2225-02-277-29-V-P-Post metric scholarship for Scheduled Tribe students (75 % CSS)-	35.00	8.28	43.28	50.12	6.84
5		4225-02-277-48-V-P-Construction of Girls' Hostel (100% CSS)-	0.00	4.82	4.82	5.85	1.03
6		4711-01-103-98-V-P-Prevention of flooding in Thiruvananthapuram city	4.32	1.29	5.61	6.81	1.20
7	38-Irrigation	4711-01-103-99-V-P-Civil Works	10.90	5.69	16.59	20.14	3.55
8	40-Ports	5051-01-001-99-V-P-Development of Vizhinjam Deep Water International Transshipment Terminal	114.04	61.03	175.07	259.10	84.03
9		5075-60-800-94-V-P-Inland Navigation (State Sector) Direction and Administration	76.55	21.55	98.10	102.71	4.61
10		7055-00-190-99-V-P-Loans to Kerala State Road Transport Corporation-	484.87	1,410.85	1,895.72	2,065.57	169.84
11	41-Transport	7056-00-190-98-V-P-Loans to Kochi Metro Rail Limited (KMRL) Towards The Implementation of Integrated Water Transport System in Kochi (EAP)-	0.00	34.79	34.79	93.08	58.29

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Sl No .	Grant	Scheme	Total Grant	Reappropriation Net	Net Budget	Expenditure	Excess
12	46-Social Security and Welfare	2235-02-789-90-V-P- Anganwadi Services (ICDS)- SCP (60%CSS)-	0.00	6.38	6.38	21.71	15.33
13		2235-02-796-90-V-P- Anganwadi Services (ICDS)- TSP (60% CSS)-	0.00	1.05	1.05	3.58	2.53
14	Debt Charges	2049-04-101-99-C-NP-Block Loans for State Plan Schemes-	136.39	9.37	145.76	241.13	95.36
15	Public Debt Repayment	6004-02-101-95-C-NP- Central Assistance- Externally Aided Projects	525.00	27.01	552.01	600.58	48.57
		Total	1,412.17	1,614.29	3,026.46	3,561.65	535.19

Appendix - 3.8

List of grants having large savings (savings above ₹100 crore) during the year (Reference: Paragraph 3.7.4.1 Page No: 92)

(₹ in crore)

Sl No.	Grant	Category	Original Grant	Supplementary Grant	Total Grant	Expenditure	Savings
1	43-Compensation And Assignments	Revenue Voted	14,149.30	0.00	14,149.30	9,050.14	5,099.16
2	46-Social Security And Welfare	Revenue Voted	12,055.20	332.22	12,387.42	8,177.67	4,209.75
3	Public Debt Repayment	Capital Charged	49,550.79	28,625.54	78,176.33	74,365.84	3,810.49
4	36-Rural Development	Revenue Voted	4,523.87	0.00	4,523.87	1,115.71	3,408.16
5	17-Education, Sports, Art And Culture	Revenue Voted	24,096.24	0.00	24,096.24	21,859.65	2,236.59
6	16-Pensions And Miscellaneous	Revenue Voted	39,361.60	5,200.02	44,561.62	43,574.31	987.31
7	29-Agriculture	Revenue Voted	3,081.19	0.00	3,081.19	2,162.29	918.90
8	20-Water Supply And Sanitation	Capital Voted	866.86	1,362.68	2,229.54	1,350.78	878.76
9	18-Medical And Public Health	Revenue Voted	9,155.03	288.88	9,443.91	8,666.28	777.63
10	36-Rural Development	Capital Voted	1,482.40	0.00	1,482.40	803.19	679.21
11	15-Public Works	Capital Voted	2,525.06	450.34	2,975.40	2,380.79	594.61
12	26-Relief On Account Of Natural Calamities	Revenue Voted	1,284.66	0.00	1,284.66	709.36	575.30
13	22-Urban Development	Revenue Voted	1,663.86	0.00	1,663.86	1,120.72	543.14
14	24-Labour, Labour Welfare And Welfare Of Non-Residents	Revenue Voted	1,180.80	0.00	1,180.80	645.64	535.16
15	37-Industries	Capital Voted	1,244.45	0.00	1,244.45	839.68	404.77
16	25-Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	Capital Voted	686.42	0.00	686.42	300.54	385.88
17	15-Public Works	Revenue Voted	1,819.20	196.84	2,016.04	1,662.21	353.83
18	20-Water Supply And Sanitation	Revenue Voted	442.88	0.00	442.88	118.98	323.90
19	12-Police	Revenue Voted	4,750.12	0.00	4,750.12	4,437.20	312.92
20	37-Industries	Revenue Voted	702.78	5.00	707.78	492.45	215.33

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(₹ in crore)

Sl No.	Grant	Category	Original Grant	Supplementary Grant	Total Grant	Expenditure	Savings
21	28-Miscellaneous Economic Services	Capital Voted	4,232.25	671.25	4,903.50	4,690.18	213.32
22	30-Food	Revenue Voted	2,062.38	0.00	2,062.38	1,866.02	196.36
23	38-Irrigation	Capital Voted	346.59	32.28	378.87	214.99	163.88
24	35-Panchayat	Revenue Voted	625.13	0.00	625.13	477.74	147.39
25	35-Panchayat	Capital Voted	520.00	11.21	531.21	388.31	142.90
26	31-Animal Husbandry	Revenue Voted	952.52	0.00	952.52	820.21	132.31
27	27-Co-Operation	Revenue Voted	445.37	0.00	445.37	336.78	108.59
		Total	1,83,806.95	37,176.26	2,20,983.21	1,92,627.66	28,355.55

Appendix - 3.9

Excess expenditure relating to previous years requiring regularisation (Reference: Paragraph 3.7.5.2; Page No. 94)

(₹ in lakh)

Sl. No.	Year	Grant	Amount of excess expenditure	Status of Regularisation	Year wise Total
1.	2016-17	3 – Administration of Justice -R(V)	67.20	Vetted by Audit on 23.01.24 and final Notes awaited	4,554.19
2.	2016-17	7- Stamps and Registration -R(V)	282.63	PAC discussed on 04.09.24	
3.	2016-17	20- Water Supply and Sanitation -R(V)	4,204.36	PAC discussed on 04.09.24	
4.	2017-18	34- Forest -R(C)	1.74	PAC discussed on 04.09.24	5,338.31
5.	2017-18	14- Stationery and Printing and other Administrative services -C(V)	9.18	Initial note not received	
6.	2017-18	17- Education, Sports, Art and Culture -C(V)	5,327.39	Initial note not received	
7.	2018-19	19-Family Welfare -R(V)	3,981.04	PAC discussed on 04.09.24	4,096.48
8.	2018-19	34- Forest -R(C)	12.77	PAC discussed on 04.09.24	
9.	2018-19	17- Education, Sports, Art and Culture -C(C)	102.66	Initial note not received	
10.	2019-20	Debt Charges -R(C)	21,963.72	Initial note not received	32,873.45
11.	2019-20	26- Relief on account of natural calamities -R(V)	10,909.73	Initial note not received	
12.	2020-21	4- Elections -R(V)	5,473.69	PAC discussed on 04.09.24	1,46,279.35
13.	2020-21	15- Public Works -R(V)	26,809.77	PAC discussed on 04.09.24	
14.	2020-21	20-Water supply and sanitation-R(V)	447.00	Initial notes not received	
15.	2020-21	41– Transport-R (V)	74.27	Initial notes not received	
16.	2020-21	42 – Tourism-R (V)	617.89	Initial notes not received	
17.	2020-21	Debt charges-R(C)	79,761.16	Initial notes not received	
18.	2020-21	15- Public Works-C(V)	14,114.32	PAC discussed on 04.09.24	
19.	2020-21	18 – Medical and Public Health-C(V)	2,658.67	Initial notes not received	
20.	2020-21	20 – Water Supply and Sanitation-C(V)	10,841.13	Initial notes not received	
21.	2020-21	27– Co-operation-C(V)	1,930.15	PAC discussed on 04.09.24	
22.	2020-21	33– Fisheries-C(V)	2,312.25	PAC discussed on 04.09.24	
23.	2020-21	34-Forest-C(V)	40.09	PAC discussed on 04.09.24	
24.	2020-21	42 – Tourism-C(V)	1,193.30	Initial notes not received	

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(₹ in lakh)

Sl. No.	Year	Grant	Amount of excess expenditure	Status of Regularisation	Year wise Total
25.	2020-21	18 – Medical and Public Health-C(C)	5.66	Initial notes not received	
26.	2021-22	7 - Stamps and Registration-R (V)	410.25	Initial notes not received	26,847.16
27.	2021-22	13- Jails-R(V)	1,768.50	PAC discussed on 04.09.24	
28.	2021-22	16 – Pensions and Miscellaneous-R (V)	19,028.07	PAC discussed on 04.09.24	
29.	2021-22	28 – Miscellaneous Economic Services-R (V)	83.29	Initial notes not received	
30.	2021-22	31 – Animal Husbandry-R (V)	2,434.13	Initial notes not received	
31.	2021-22	40 – Ports-R (V)	44.73	Unvetted	
32.	2021-22	12 – Police-C (C)	1,480.94	Unvetted	
33.	2021-22	17 – Education, Sports, Art and Culture-C (V)	1,577.52	Initial notes not received	
34.	2021-22	34-Forest-C(V)	19.75	PAC discussed on 04.09.24	
35.	2022-23	4- Election-R(C)	209.54	Initial notes not received	222.60
36.	2022-23	12- Police-C(C)	7.99	Initial notes not received	
37.	2022-23	25- Welfare of SC,ST, OBC and Minorities-R(C)	5.07	Initial notes not received	
		Grant Total	2,20,211.53		2,20,211.53

Appendix 3.10

Schemes where token provision were made repeatedly from 2019-20 to 2023-24

(Reference: Paragraph 3.8.1 Page No. 94)

Sl No.	Grant	Scheme
1	12-Police	2055-00-113-99-V-NP-Welfare Grant
2	12-Police	4055-00-207-96-V-NP-New Police Stations
3	15-Public Works	2059-80-799-97-V-NP-Miscellaneous Works Advance
4	15-Public Works	2059-80-799-99-V-NP-Stock
5	15-Public Works	2059-80-800-97-V-NP-Machinery Hired out at Subsidised or Concessional Rates
6	16-Pensions and Miscellaneous	2075-00-795-90-V-NP-Personel computer advance-write off
7	16-Pensions and Miscellaneous	2075-00-800-33-V-NP-Repayment of unclaimed balance under Jenmikaram Payment (Abolition) Bonds
8	16-Pensions and Miscellaneous	2075-00-800-35-V-NP-Payment of educational expenses upto degree level in respect of the daughters of late B.Raveendra Prasad, Dy.SP of Police, Alappuzha
9	17-Education, sports, art and culture	2202-02-053-96-V-NP-Asset Maintenance Fund in Vocational Education-Expenditure met out of Asset Maintenance Fund
10	17-Education, sports, art and culture	2202-03-104-96-V-NP-Maintenance Grant
11	17-Education, sports, art and culture	2202-03-800-63-V-NP-Chair for Gandhian Studies in Calicut University
12	17-Education, sports, art and culture	2205-00-103-97-V-NP-Filming of Monuments
13	18-Medical and public health	2210-05-101-53-V-NP-Ayurveda Advisory Committee
14	18-Medical and public health	4210-03-105-57-V-P-Establishment of new Medical College at Wayanad
15	19-Family Welfare	2211-00-800-95-V-NP-Compensation/Damages to Victims of FP Operation
16	24-Labour, Labour Welfare and Welfare of Non-Residents	2230-01-103-41-V-NP-Financial assistance to bring the corpse of NRI's from Abroad
17	25-Welfare of scheduled castes, scheduled Tribes, Other Backward Classes and Minorities	2225-01-277-54-V-NP-Administrative Expense of Medical College, Palakkad
18	25-Welfare of scheduled castes, scheduled Tribes, Other Backward Classes and Minorities	2225-02-800-92-V-NP-Members of Tribal Boards Travel Expenses
19	25-Welfare of scheduled castes, scheduled Tribes, Other Backward Classes and Minorities	2225-02-800-94-V-NP-Vocational training to Most Backward Tribals

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Sl No.	Grant	Scheme
20	28-Miscellaneous Economic Services	3475-00-800-96-V-NP-Technical Assistance Fund
21	28-Miscellaneous Economic Services	5465-01-190-97-V-NP-Kerala State Financial Enterprises Limited Investment
22	29-Agriculture	4402-00-203-98-V-NP-Upgradation of Thrissur Kole Land
23	37-Industries	2851-00-190-90-V-NP-Assistance to Kerala Financial Corporation for Disbursement of Subsidy to Young Entrepreneurs towards Interest Subvention
24	37-Industries	2852-05-190-97-V-NP-Assistance to KSDP for producing medicine at lower cost to person who have undergone organ transplantation surgery
25	37-Industries	2853-02-102-94-V-NP-Committee for submitting Report for Establishing Industrial Complex for Value Added Products of Mineral Sand
26	38-Irrigation	2701-12-101-99-V-NP-Work Charged Establishment
27	38-Irrigation	2701-15-101-99-V-NP-Work Charged Establishment
28	41-Transport	3055-00-190-96-V-NP-Social Security Cess on KSRTC bus tickets
29	46-Social Security and Welfare	2235-01-200-99-V-NP-Educational Concession To The Children and Dependents of Defence Service Personnel who have been killed or disabled In action on the front
30	Debt Charges	2049-03-108-93-C-NP-Advocate-Clerks Welfare Fund Scheme

Appendix 3.11
New schemes announced in Budget speech 2023-24 and its implementation
(Reference: Paragraph 3.9.3 Page No. 99)

(₹ in crore)

Sl. No	Para No.	Scheme	Amount announced in Budget speech	Remarks
1	33	Construction of IT Park at Kannur	0	No Head of Account was opened since project proposal was not received from Administrative Department (AD)
2	54	NORKA ROOTS - A corpus fund will be set up to rationalize the cost of charter flights and thereby keep ticket prices within the affordable range of passengers.	15	
3	55	Development of tourism corridors	50	
4	62	Nerkazcha Project	50	
5	289	A museum reflecting the historical significance of Kappad will be established.	10	
6	290	A museum explaining the trade and commerce history of Kollam along with an oceanarium will be set up in Kollam Thankassery.	10	
7	336	Kallumala Square will be constructed at Peeranki Maidanam, Kollam	5	
8	355	Infrastructure and treatment facilities at Kasargod Tata Hospital will be enhanced	0	
9	356	Activities will be developed to transform the state into a health hub by providing better services in all sectors like health care and health tourism.	30	
10	357	Indigenous Oral vaccine will be developed through a joint effort between the Institute of Advanced Virology, Thiruvananthapuram and various institutes under the Kerala Veterinary and Animal Science University.	5	
11	371	Assistance to start a new nursing colleges in Centre for Professional and Advanced Studies (CPAS) functioning in association with M.G University	3	
12	471	Awareness and campaign will be organized at the government level in schools, colleges and workplaces to promote the use of menstrual cups.	10	
13	474	day-care centers/creche will be started in collaboration with local bodies and people's committees.	10	
14	495	Co-ordinated anti narcotic activities	15	
15	504	Jeevan Raksha scheme	0	
16	505	Anganam – Life Insurance & Accident Insurance for Anganavadi Staff	0	
17	37	Make in Kerala	100	Token provision was provided, but neither provision was augmented nor expenditure was incurred.
18	51	The Work from Holiday Home scheme will be set up in Tourist Destinations	10	
19	52	Nursing colleges will be started in 25 hospitals under the aegis of cooperative institutions and institutions like CEPAS and SIEMAT.	20	

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Sl. No	Para No.	Scheme	Amount announced in Budget speech	Remarks
20	318	Inter-university academic festival to promote academic excellence in universities.	0	Budget and expenditure details awaited from AD [#]
21	320	Remuneration of guest lecturers at university and college levels will be enhanced.	0	Budget and expenditure details awaited from AD [#]
22	49	A trade fair of national and international standards in Thiruvananthapuram.	15	It is a component of the scheme '2851-00-004-99-V-P-Development of Commerce'. Budget amount of ₹6.50 crore was provided. Expenditure details awaited from AD [#]
23	352	Thalassery General Hospital will be relocated	10	It is a component of the scheme 4210-01-110-74-V-P-Construction of Works under DHS for which ₹10 crore was provided in the Budget. Expenditure details awaited from AD [#]
24	444	Pre-matric Scholarship Scheme for OBC students from class I to class VIII	25	Against a budget amount of ₹25 crore an expenditure of ₹17.28 crore was incurred under the HoA '2225-03-277-86-12-V-P-Prematric scholarship for OBCs from Ist to VIIIth Std
25	480	Smart PDS scheme in order to address the deficiencies in technology-based service delivery of public distribution system	2.8	Non-execution of mandatory signing of MoU with GoI led to non-implementation of the project during 2023-24.
26	502	Software and technology development for the new administration set up in State GST Department.	10	SGST Department replied that though a proposal of ₹2 crore for the project was submitted to the Government in June 2023, September 2024 and January 2024 for Administrative Sanction, the same was not received during 2023-24

AD - Administrative Department

Appendix - 3.12

**Sub-Head (Schemes), where entire expenditure of ₹ one crore or more incurred in March 2024 (Descending amount of expenditure)
(Reference: Paragraph 3.9.4 ; page No. 101)**

(₹ in crore)

Sl No.	Grant	Scheme	Expenditure (March 2024)
1	39	2801-80-190-97-Assistance to KSEBL as taking over of loss of the Power Distribution Company on account of the Power Sector Reforms	767.72
2	37	4885-60-800-86-KINFRA - Kochi Palakkad Hi-tech Industrial Corridor	199.54
3	22	4217-60-800-89-Scheme for Special Assistance to States for Capital Investment for 2023-24	119.05
4	37	4885-01-190-98-The Kerala Financial Corporation - Investments	100.00
5	37	4851-00-102-86-Scheme for Special Assistance as loan from GoI for Capital Expenditure	60.00
6	12	4055-00-211-96-Housing for Police Personnel above or as part of Police Stations in Urban Areas	48.00
7	Debt Charges	2049-01-101-99-Interest on Loans bearing interest (Loans floated on or before 31.03.2011)	33.67
8	39	2801-80-101-85-Transgrid 2.0 (New Generation Transmission Infrastructure)	25.00
9	36	4515-00-102-47-Revolving Fund for Neighbourhood Groups of Kudumbasree	20.00
10	28	5465-01-190-96-Participation in the issue of shares in the regional Rural Banks	19.59
11	37	6853-60-190-97-Travancore Titanium Products Limited	18.93
12	36	2515-00-102-25-Eradication of Extreme Poverty	16.43
13	39	6810-00-188-99-Solarisation of 5955 Agriculture Pump Sets under Component 'C' of PM-KUSUM Scheme under RIDF Tranche XXVIII (2022-23) implementing through ANERT	15.74
14	18	2210-06-104-94-Strengthening of Drug Regulatory system(60%CSS)	14.91
15	45	7610-00-201-98-State Service Officers	9.35
16	25	4225-01-190-99-Share Capital Contribution to Kerala State Development Corporation for SCs/STs (51% State Share)	5.75

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(₹ in crore)

Sl No.	Grant	Scheme	Expenditure (March 2024)
17	27	6425-00-108-19-Assistance to PACS, Primary Societies, Wholesale Stores and Federations (NCDC Assisted)	3.80
18	36	2501-06-796-95-Housing Scheme under Pradhan Manthri Janjati Adivasi Nyaya Maha Abhiyan (PM-JANMAN)- Particularly Vulnerable Tribal Groups (60% CSS)	3.52
19	03	2014-00-800-85-Implementation of e-Court	2.91
20	17	2202-02-109-69-School Education - Infrastructure	2.70
21	31	2403-00-101-63-Livestock Health and Disease Control - Payment of Compensation (50% CSS)	2.66
22	25	2225-02-277-26-Pre-Matric Scholarship for Scheduled Tribes Students (75% CSS)	2.54
23	15	5054-80-800-81-Railway Safety Works	2.39
24	27	2425-00-800-93-Member Relief Fund	2.00
25	38	4711-02-103-93-Coastal Zone Management Works under Twelfth Finance Commission Award	1.93
26	18	2210-05-105-63-Centrally Assisted Schemes under DME (CSS 60:40)	1.90
27	15	5054-04-101-84-Scheme for Special Loan Assistance from GoI for Capital Investment- Bridges	1.79
28	12	2055-00-117-97-Special Infrastructure Scheme for Left wing Extremism affected States (CSS)	1.77
29	33	2405-00-796-99-PMMSY-Integrated Development and Management of Fisheries (60%CSS)	1.70
30	18	2210-05-105-28-State Support to Centrally Assisted Schemes under DME (CSS 60:40)	1.57
31	16	2075-00-800-80-Land acquisition for establishment of Naval Academy at Ezhimala	1.53
32	24	2230-01-103-59-Kerala Shops and Commercial Establishment Workers Welfare Fund	1.50
33	27	2425-00-107-72-Stimulus Interest Subsidy on Prompt Repayment of Agricultural Loans Taken from Co-operative Institutions	1.29
34	24	2230-01-103-79-Grant for payment of employees contribution to Kerala Toddy Workers Welfare Fund Board	1.20
35	35	4515-00-800-94-Completion of construction and land acquisition activities of Convention Centre at Pinarayi Grama Panchayat	1.15
36	34	2406-01-101-90-Transfer to the Fund for Teak under the Kerala Forest Revolving Fund for Teak and Pulpwood Rules, 1999	1.07
37	37	6859-02-190-92-Fostering Technologies in Rural Area (FOSTeRA)	1.05
38	46	2235-60-200-71-Release of Net Proceeds of X-mas New Year Bumper for Jawan Lottery to the Flag Day Fund Account	1.00

Appendix 4.1

**Direct transfer of Central Scheme Funds to Implementing Agencies in the State (Schemes with total release of ₹ five crore and above during 2023-24)
(Reference: Paragraph 4.2; Page No. 116)**

(₹ in crore)

Sl.No	Government of India Scheme	Government of India releases during 2023-24
1	National Hydrology Project	5.62
2	Trade Infrastructure for Export Schemes (TIES)	10.00
3	Rashtriya Gokul Mission	65.46
4	Sugar Subsidy Payable under PDS	9.20
5	Other Miscellaneous Expenditure	6.00
6	Pradhan Mantri Kisan Samman Nidhi	1,907.50
7	Ayushman Bharat Pradhan Mantri Jan Arogya Yojana (PMJAY)	155.49
8	e-Courts Phase III	15.63
9	Blood Transfusion Services	8.13
10	Agriculture Economics and Statistics	44.06
11	Jal Jeevan Mission (JJM)/National Rural Drinking Water Mission	671.64
12	National Rural Livelihood Mission (CS)	9.72
13	Mahatma Gandhi National Rural Employment Guarantee Scheme	2,973.85
14	National Service Scheme	13.09
15	National AIDS and STD control Programme	40.18
16	Food Subsidy for Decentralised Procurement of Foodgrains under NFSA	1,151.85
17	Agriculture Census (OCE)	5.43
18	Skill India Programme	6.05
19	National Programme for Dairy Development	12.55
20	Other Schemes (below ₹5 crore)	1835.79
Total		8,947.24

Appendix 4.2

Statement showing performance of Autonomous Bodies (Reference: Paragraph 4.15; Page No. 128)

Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	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 Institute of Labour & Employment, Thiruvananthapuram	2017-18, 2021-22 & 2022-23 to 2026-27	2021-22	2018-19	11.06.2024	18.09.2023	1y 2m 18d
2	Kerala State Commission for Backward classes, Thiruvananthapuram	From 2022-23 to 2026-27	2022-23	2021-22	11.06.2024	06.02.2024	7m 6d
3	Kerala State Commission for Scheduled Castes and Scheduled Tribes	From 2009 onwards	2022-23	2021-22	11.06.2024	13.10.2023	3m 13d
4	Kerala Building & Other Construction Workers Welfare Board, Thiruvananthapuram	1998-99 onwards Act by Parliament	2021-22	2020-21	31.01.2024	6.10.2023	1y 4m 6d
5	Kerala State Human Rights Commission	1998-99 onwards Act by Parliament	2021-22	2018-19	20.07.2022	12.09.2023	1y 2m 12d
6	Kerala State Legal Services Authority, Ernakulam.	1998-99 onwards Act by Parliament	2022-23	2017-18	05.10.2021	14.03.2024	8m 14d

Appendix 4.2 Contd.

Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	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		
7	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards Act by Parliament	2018-19			21.06.2022	2y 11m 21d
8	District Legal Services Authority, Kollam	1998-99 onwards Act by Parliament	2019-20			12.05.2022	1y 10m 12d
9	District Legal Services Authority, Pathanamthitta	1998-99 onwards Act by Parliament	2022-23	2021-22	11.06.2024	12.09.2023	2m 12d
10	District Legal Services Authority, Idukki	1998-99 onwards Act by Parliament	2022-23	2020-21	11.06.2024	10.05.2024	10m 10d
11	District Legal Services Authority, Ernakulam	1998-99 onwards Act by Parliament	2021-22	2015-16	30.01.2024	01.03.2024	1y 8m 1d
12	District Legal Services Authority, Thrissur	1998-99 onwards Act by Parliament	2022-23	2020-21	31.01.2024	16.04.2024	9m 16d
13	District Legal Services Authority, Palakkad	1998-99 onwards Act by Parliament	2022-23	2021-22	09.08.2023	12.09.2023	2m 12d

Appendix 4.2 *Contd.*

Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	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		
14	District Legal Services Authority, Malappuram	1998-99 onwards Act by Parliament	2022-23	2015-16	30.11.2018	13.11.2023	4m 13d
15	District Legal Services Authority, Kozhikode	1998-99 onwards Act by Parliament	2020-21	2013-14	16.12.2015	01.12.2023	2y 5m 1d
16	District Legal Services Authority, Wayanad	1998-99 onwards Act by Parliament	2022-23	2012-13	30.01.2018	22.11.2023	4m 22d
17	District Legal Services Authority, Kannur.	1998-99 onwards Act by Parliament	2018-19	2014-15	31.01.2024	21.10.2022	3y 3m 21d
18	District Legal Services Authority, Kasaragod	1998-99 onwards Act by Parliament	2022-23	2013-14	30.01.2024	19.03.2024	8m 19d
19	District Legal Services Authority, Kottayam	1998-99 onwards Act by Parliament	2022-23	2021-22	11.06.2024	20.09.2023	2m 20d
20	District Legal Services Authority, Alappuzha	1998-99 onwards Act by Parliament	2022-23	2015-16	30.01.2018	17.01.2024	6m 17d

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Sl. No.	Name of Autonomous body	Period of entrustment	Year up to which accounts were rendered	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		
21	Kerala Real Estate Regulatory Authority		2022-23	2021-22	15.02.2024	15.11.2023	4m 15d
22	Kerala State Commission for Economically Backward Classes among Forward Communities	By the State Government from 2017-18	Not yet submitted	SAR not issued yet			
23	National and State Commissions for Protection of Child Rights (CPCR)	1998-99 onwards Act by Parliament	2013-14	SAR submitted to Headquarters for approval		04.03.2024	9y 8m 4d
24	Kerala Khadi and Village Industries Board	2018-19 to 2022-23	2018-19	2018-19	Yet to be placed	24.04.2023	3y 9m 24d
25	Kerala State Electricity Regulatory Commission	Audit undertaken as per Sec.19(2) of DPC Act	2022-23	2022-23	11.06.2024	03.07.2023	3d
26	Kerala Water Authority	2020-21 to 2024-25	2022-23	2019-20	30.01.2024	05.01.2024	6m 4d

Appendix 4.3
Arrears of accounts of Autonomous Bodies due up to financial year 2023-24
(Reference: Paragraph 4.15; Page No.129)

Sl. No.	Name of Autonomous body	Accounts pending since	No. of accounts pending up to FY 2023-24
1	Kerala Institute of Labour & Employment, Thiruvananthapuram	2022-23	2
2	Kerala State Human Rights Commission, Thiruvananthapuram	2022-23	2
3	Kerala State Legal Services Authority, Kochi.	2023-24	1
4	District Legal Services Authority, Palakkad	2023-24	1
5	District Legal Services Authority, Wayanad	2023-24	1
6	District Legal Services Authority, Pathanamthitta	2023-24	1
7	District Legal Services Authority, Ernakulam	2022-23	2
8	District Legal Services Authority, Thrissur	2023-24	1
9	District Legal Services Authority, Malappuram	2023-24	1
10	District Legal Services Authority, Kozhikode	2021-22	3
11	District Legal Services Authority, Kannur.	2019-20	5
12	District Legal Services Authority, Kottayam	2023-24	1
13	District Legal Services Authority, Alappuzha	2023-24	1
14	District Legal Services Authority, Idukki	2023-24	1
15	District Legal Services Authority, Kasaragode	2023-24	1
16	District Legal Services Authority, Thiruvananthapuram	2019-20	5
17	District Legal Services Authority, Kollam	2020-21	4
18	National and State Commission for Protection of Child Rights (CPCR)	2014-15	10
19	Kerala State Commission for SC and ST	2023-24	1
20	Kerala State Commission for Backward Classes, Thiruvananthapuram	2023-24	1
21	Kerala State Commission for Economically Backward Classes among Forward Communities	2017-18	7
22	Kerala Building & Other Construction Workers Welfare Board, Thiruvananthapuram	2022-23	2
23	Kerala Real Estate Regulatory Authority	2023-24	1
24	Kerala Khadi and Village Industries Board	2019-20	5
25	Kerala Water Authority	2023-24	1
	Total		61

Appendix 4.4
Department wise break-up of cases of misappropriation, defalcation etc.
(Reference: Paragraph 4.17; Page No. 130)

(₹ 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		Criminal Proceedings finalised but recovery of the amount pending		Cases pending in the Court of law	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Agriculture	9	45.85	1	1.28	-	-	5	32.62	3	11.95
Animal Husbandry	1	0.35	0	0	0	0	1	0.35	0	0
Archives Department	1	2.20	0	0	0	0	1	2.20	0	0
Co-operative Department	1	293.47	0	0	0	0	0	0	1	293.47
Diary Development Department	1	1.20	0	0	1	1.20	0	0	0	0
Directorate of Health Services	4	5.79	1	0.09	0	0	2	1.67	1	4.03
Directorate of Medical Education	6	11.07	2	3.09	0	0	4	7.98	0	0
Fisheries	3	1.36	2	0.83	0	0	0	0	1	0.53
Forest and Wild life	3	28.19	0	0	0	0	3	28.19	0	0
General Education	7	11.60	0	0	1	1.68	5	9.01	1	0.91
Higher Education	2	3.92	0	0	0	0	1	3.19	1	0.73
Industries	1	0.31	0	0	1	0.31	0	0	0	0

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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		Criminal Proceedings finalised but recovery of the amount pending		Cases pending in the Court of law	
	No.	Amount	No.	Amount	No.	Amount	No.	Amount	No.	Amount
Indian System of Medicine	1	1.84	0	0	0	0	1	1.84	0	0
Information and Public relations	1	3.12	0	0	0	0	0	0	1	3.12
Insurance Medical Services Department	1	38.36	0	0	0	0	0	0	1	38.36
Kerala State Book Marketing	1	26.57	1	26.57	0	0	0	0	0	0
Local Self Government	13	1130.34	4	1027.28	2	85.48	5	13.84	2	3.74
Mining and Geology	4	94.45	0	0	4	94.45	0	0	0	0
Public Works – NH Wing	1	2.37	0	0	0	0	1	2.37	0	0
Public Works Roads and Bridges	1	1.88	0	0	0	0	1	1.88	0	0
Schedule Caste and Schedule Tribe	4	2.94	2	2.27	0	0	1	0.5	1	0.17
Lottery Department	2	59.96	0	0	0	0	0	0	2	59.96
Treasury	14	409.77	0	0	3	264.45	6	36.52	5	108.80
Water Resources	2	15.24	0	0	2	15.24	0	0	0	0
Total	84	2192.15	13	1061.42	14	462.82	37	142.15	20	525.76