



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	3.35 crore
	b. In 2020	3.54 crore
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 = 21.9 per cent)	7.10 per cent
5.	Literacy (as per 2011 Census) (All India Average = 73.0 per cent)	94 per cent
6.	Infant mortality (per 1000 live births)(All India Average =33 per 1000 live births)	10
7.	Life Expectancy at birth (All India Average = 69.4 years)	75.3 years
	Gini Coefficient	
8.	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) 2019-20 at current prices	₹8,54,689 crore
10.	Per capita GSDP Compounded Annual Growth Rate (2011-12 to 2019-20)	Kerala 10.71 per cent General Category States 10.53 per cent
11.	GSDP Compounded Annual Growth Rate (2011-12 to 2019-20)	Kerala 11.26 per cent General Category States 11.98 per cent
12.	Population Growth (2011 to 2020)	Kerala 5.57 per cent General Category States 10.98 per cent
13.	Per capita GSDP (in ₹)	Kerala ₹2,45,323 All India ₹1,51,677

B. Financial Data (In per cent)

Compounded Annual Growth Rate		Particulars					
		2010-11 to 2018-19		2014-15 to 2018-19		2018-19 to 2019-20	
		General Category States	Kerala	General Category States	Kerala	General Category States	Kerala
a.	Revenue Receipts	13.65	14.70	12.71	12.51	2.08	-2.83
b.	Own Tax Revenue	12.21	11.16	10.42	9.50	2.12	-0.63
c.	Non Tax Revenue	11.19	25.37	9.67	12.78	23.44	4.09
d.	Total Expenditure	13.87	15.17	12.22	11.84	4.09	-4.67
e.	Capital Expenditure	14.64	10.41	12.35	14.96	-3.86	13.78
f.	Revenue Expenditure on Education	11.58	13.64	9.37	10.36	11.81	-2.53
g.	Revenue Expenditure on Health	15.43	16.89	13.23	14.13	9.48	6.54
h.	Salary and Wages	10.78	14.28	10.35	10.74	9.51	1.29
i.	Pension	14.14	16.08	14.27	14.01	9.74	0.27

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

Appendix 1.2
Medium Term Fiscal Plan 2019-20
(Reference: Paragraph 1.5 page No. 13)

(₹ in crore)

Item	2015-16 Accounts	2016-17 Accounts	2017-18 Accounts	2018-19 Revised Estimates	2019-20 Budget Estimates	Forward Estimates	
						2020-21	2021-22
Revenue Receipts (A)	69033	75612	83020	100006	115355	133698	157754
State's Own Tax Revenue	38995	42177	46460	53110	65785	76542	91850
Non Tax Revenue	8426	9700	11199	12992	15070	17481	20278
Resources from Centre	21612	23735	25361	33904	34500	39675	45626
Revenue Expenditure(B)	78690	91096	99948	113033	124125	139749	166481
Non-Interest Revenue Expenditure	67579	78980	84828	97407	106924	120198	144718
Interest	11111	12116	15120	15626	17201	19551	21763
Salaries	23450	27954	31906	32219	32734	35776	43098
Pensions	13063	15277	19938	19189	18912	21232	26553
Non SPI Revenue Expenditure	31066	35749	32984	45999	55278	63190	75067
Subsidies	1343	1634	1584	1847	2064	2227	2404
Devolution to LSGs	5029	6060	8470	8617	11867	13000	17026
Other Revenue Expenditure	24694	28055	22930	35535	41347	47963	55637
Revenue Deficit(-) /Surplus (+)	-9657	-15484	-16928	-13027	-8770	-6051	-8727
Capital Expenditure	8342	11286	10289	11645	17855	24071	25397
Capital outlay	7500	10126	8749	9811	16269	22247	23300
Loan disbursements	842	1160	1540	1834	1586	1824	2097
Non Debt Capital Receipts	181	322	380	986	335	443	586
Fiscal Deficit (-)/Surplus (+)	-17818	-26448	-26837	-23686	-26290	-29679	-33538
Primary Fiscal Deficit/Surplus	-6707	-14332	-11717	-8060	-9089	-10129	-11775
End of the Period Debt	146405	171912	198608	223535	250384	279299	310908
Debt Service	11111	12117	15120	15626.45	17201	18782	21137
Salary + Pension + Interest	47624	55347	66964	67035	68847	76560	91415
Debt Stock	157370	186454	210762	236308	264459	294139	327678
Government Guarantees	12439	16246	17053				
Interest/Revenue Receipts (%)	16	16	18.21	15.63	14.91	14.62	13.80
Debt/ Revenue (%)	228	247	254	236.29	229.26	220.00	207.71
Salary+Pen+Interest) /Revenue (%)	68.99	73.20	81	67.03	59.68	57.26	57.95
Salary+Pen+Interest) /GSDP (%)	8.09	8.97	10	8.65	7.86	7.74	8.18
(Salary +Pension)/GSDP (%)	6.21	7.01	8	6.63	5.90	5.76	6.23
Rev Deficit/ Rev Receipt (%)	13.99	20.48	20	13.03	7.60	4.53	5.53
RD/GSDP (%)	1.64	2.51	2.46	1.68	1.00	0.61	0.78
FD/GSDP (%)	3.02	4.29	3.91	3.06	3.00	3.00	3.00
Debt stock/GSDP (%)	26.75	30.22	30.69	30.49	30.21	29.73	29.31
GSDP	588337	617035	686764	774995	875514	989331	1117944
Nominal GSDP Growth Rate (%)	11.85	4.88	11.42	12.85	12.97	13.00	13.00
Average Interest rate (%)	7.59	7.05	7.61	6.99	6.87	7.00	7.00
Domar Gap	4.26	-2.17	3.81	5.86	6.10	6.00	6.00

Appendix 1.3
Abstract of receipts and disbursements for the year 2019-20
(Reference: Paragraph 1.4 page No. 7)

(₹ in crore)

Receipts				Disbursements					
2018-19			2019-20	2018-19	2019-20				
	Section – A: Revenue					Non-Plan	Plan	Total	
92854.47	I. Revenue Receipts		90224.67	110316.39	I. Revenue Expenditure	92683.73	12036.19	104719.92	104719.92
50644.10	Own Tax Revenue	50323.14		50827.13	General Services	52972.33	2531.70	55504.03	
11783.24	Non-Tax Revenue	12265.22		38210.77	Social Services	27031.64	7013.13	34044.77	
19038.17	State's share of Union Taxes and Duties	16401.05		18968.26	Education, Sports, Art and Culture	17262.45	1197.18	18459.63	
11388.96	Grants from Government of India	11235.26		6847.05	Health and Family Welfare	5269.62	2024.97	7294.59	
				1579.72	Water Supply, Sanitation, Housing and Urban Development	453.71	1013.81	1467.52	
				93.05	Information and Broadcasting	50.38	22.82	73.20	
				2554.94	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	448.28	1494.40	1942.68	
				1266.99	Labour and Labour Welfare	506.37	208.10	714.47	
				6797.95	Social Welfare and Nutrition	2928.50	1051.85	3980.35	
				102.81	Others	112.33	0	112.33	
				12379.77	Economic Services	6615.89	2491.36	9107.25	
				6193.40	Agriculture and allied activities	3819.62	971.39	4791.01	
				1622.06	Rural Development	467.01	775.08	1242.09	
				31.34	Special Area Programmes	0	22.42	22.42	
				576.63	Irrigation and Flood control	503.73	11.80	515.53	
				22.67	Energy	1.30	16.04	17.34	
				608.03	Industry and Minerals	194.94	156.27	351.21	
				2482.54	Transport	1311.29	232.66	1543.95	
				143.83	Science, Technology and Environment	27.20	40.33	67.53	
				699.27	General Economic Services	290.80	265.37	556.17	
				8898.72	Grants-in-aid and Contributions	6063.87	0	6063.87	
17461.92	II. Revenue Deficit carried over to Section B		14495.25		Revenue Surplus carried over to Section B				
110316.39	Total - Section A		104719.92	110316.39					104719.92

Appendix 1.3 – Contd.

(₹ in crore)

Receipts				Disbursements					
2018-19			2019-20	2018-19	2019-20				
	Section B: Others					Non-Plan	Plan	Total	
2732.88	III. Opening Cash Balance including Permanent Advances, Cash Balance Investment and Investment of earmarked funds		2203.15	0	III. Opening Overdraft from Reserve Bank of India			0	
46.50	IV. Miscellaneous Capital Receipts		27.48	7430.54	IV. Capital Outlay	502.25	7952.55	8454.8	8454.8
				197.96	General Services	23.12	134.30	157.42	
				1784.29	Social Services	111.44	979.20	1090.64	
				472.66	Education, Sports, Art and Culture	73.50	237.65	311.15	
				251.51	Health and Family Welfare	22.60	221.64	244.24	
				623.34	Water Supply, Sanitation, Housing and Urban Development	15.00	276.28	291.28	
				3.25	Information and publicity	0	0.54	0.54	
				176.82	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	0.10	117.24	117.34	
				121.14	Social Welfare and Nutrition	0.24	29.58	29.82	
				135.57	Other Social Services	0	96.27	96.27	
				5448.29	Economic Services	367.69	6839.05	7206.74	
				593.63	Agriculture and allied activities	149.33	232.06	381.39	
				316.95	Other rural development programmes	153.62	762.70	916.32	
				8.71	Special Area Programme	0	0.38	0.38	
				271.78	Irrigation and Flood Control	13.48	269.36	282.84	
				0.93	Power projects	0	0.47	0.47	
				276.74	Industry and Minerals	0	254.02	254.02	
				2245.10	Transport	45.90	3026.52	3072.42	
				-	Science, Technology and Environment	0	0	0	
				1734.45	General Economic Services	5.36	2293.54	2298.90	

Appendix 1.3 – Concl'd.

(` in crore)

Receipts				Disbursements			
2018-19			2019-20	2018-19		2019-20	
210.54*	V.	Recoveries of Loans and Advances	295.32	2322.89	V.	Loans and Advances Disbursed	1210.22
		From Power Projects				For Power Projects	
171.47		From Government Servants		356.94		To Government Servants	
39.07		From Others		1965.95		To Others	
	VI.	Revenue Surplus brought down		17461.92	VI.	Revenue Deficit brought down	14495.25
33445.92	VII.	Public Debt Receipts	60407.05	18195.99	VII.	Repayment of Public Debt	44001.28
23295.63		Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	22511.19	7805.12		Internal Debt other than Ways and Means Advances, Shortfall and Overdraft	8072.02
9698.12		Net transactions under Ways and Means Advances excluding overdraft	35745.17	9698.12		Net transactions under Ways and Means advances excluding overdraft	35215.35
452.17		Loans and Advances from Central Government	2150.69	692.75		Repayment of Loans and Advances to Central Government	713.91
	VIII.	Appropriation from the Consolidated Fund			VIII.	Appropriation to Contingency Fund	
	IX.	Amount transferred to Contingency Fund			IX.	Expenditure from Contingency Fund	75
254069.02	X.	Public Account Receipts	261788.85	242890.37	X.	Public Account Disbursements	254475.08
106577.13		Small Savings, Provident Funds, etc.	118983.22	96957.92		Small Savings, Provident Funds, etc.	110709.11
3299.64		Reserve Funds	514.79	1318.62		Reserve Funds	1865.21
3019.82		Deposits and Advances	3209.17	2627.65		Deposits and Advances	2683.43
138789.71		Suspense and Miscellaneous	137056.3	139551.94		Suspense and Miscellaneous	137309.5
2382.72		Remittances	2025.37	2434.24		Remittances	1907.83
	XI.	Closing Overdraft from Reserve Bank of India		2203.15	XI.	Cash Balance at end	2010.22
				34.16		Cash in Treasuries	35.13
				0.20		Local Remittances	0.92
				(-)52.17		Deposits with Reserve Bank	-221.02
				(-)0.50		Departmental cash balance including Permanent Advance	-5.18
				189.53		Cash Balance Investment	1.67
				2031.93		Investment from earmarked funds	2198.70
290504.86		Total – Section B	324721.85	290504.86		Total – Section B	324721.85

*including ₹ 0.40 crore written off

Appendix 1.4
Time series data on the State Government finances
(Reference: Paragraph 1.5 page No. 9)

(₹ in crore)

Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
Part A: Receipts					
1. Revenue Receipts	69033	75612	83020	92854	90225
(i) Tax Revenue	38995 (57)	42177 (56)	46460 (56)	50644 (55)	50323 (56)
Taxes on Sales, Trade, etc.	30737 (79)	33453 (79)	24578 (53)	19226 (38)	19650 (39)
State Excise	1964 (5)	2019 (5)	2240 (5)	2521 (5)	2255 (4)
Taxes on Vehicles	2814 (7)	3107 (7)	3663 (8)	3709 (7)	3721 (7)
Stamps and Registration fees	2878 (7)	3007 (7)	3453 (7)	3693 (7)	3615 (7)
Land Revenue	182	124	162	203	333
Other Taxes	420	467	256	240	263
State Goods and Services Tax	0	0	12008 (26)	21015 (42)	20447 (41)
Other taxes and Duties on commodities and Services	0	0	100	37	39
(ii) Non Tax Revenue	8426 (12)	9700 (13)	11199 (14)	11783 (13)	12265 (14)
(iii) State's share in Union taxes and duties	12691 (18)	15225 (20)	16833 (20)	19038 (20)	16401 (18)
(iv) Grants in aid from Government of India	8921 (13)	8510 (11)	8528 (10)	11389 (12)	11235 (12)
2. Miscellaneous Capital Receipts	28	30	29	47	27
3. Recovery of Loans and Advances	153	292	351	211	295
4. Total revenue and Non debt capital receipts (1+2+3)	69214	75934	83400	93112	90547
5. Public Debt Receipts	19658	23858	30234	33446	60407
Internal Debt (excluding Ways & Means Advances and Overdraft)	17141 (87)	20075 (84)	23454 (78)	23296 (70)	22511 (37)
Net transactions under Ways and Means Advances excluding Overdraft	1986 (10)	2931 (12)	6335 (21)	9698 (29)	35745 (59)
Loans and advances from Government of India	531 (3)	852 (4)	445 (1)	452 (1)	2151 (4)
6. Total receipts in the Consolidated Fund (4+5)	88872	99792	113634	126558	150954
7. Contingency Fund Receipts
8. Public Account receipts	168623	190628	215992	254069	261789
9. Total receipts of State (6+7+8)	257495	290420	329626	380627	412743
Part B: Expenditure/Disbursement					
10. Revenue Expenditure	78690 (90)	91096 (89)	99948 (91)	110316 (92)	104720 (92)
Plan	12079 (15)	13492 (15)	16182 (16)	13890 (13)	12036 (11)
Non-Plan	66611 (85)	77604 (85)	83766 (84)	96426 (87)	92684 (88)
General Services (incl. Interest payment)	36085 (46)	41195 (45)	45524 (46)	50827 (46)	55504 (53)
Social Services	27603 (35)	33765 (37)	35876 (36)	38211 (35)	34045 (33)
Economic Services	11099 (14)	10655 (12)	11351 (11)	12380 (11)	9107 (9)
Grants-in-aid and Contributions	3903 (5)	5481 (6)	7197 (7)	8898 (8)	6064 (6)
11. Capital Expenditure	7500 (9)	10126 (10)	8749 (8)	7431 (6)	8455 (7)
Plan	6518 (87)	8946 (88)	7994 (91)	6779 (91)	7953 (94)
Non-Plan	982 (13)	1180 (12)	755 (9)	652 (9)	502 (6)
General Services	257 (3)	211 (2)	268 (3)	198 (3)	157 (2)
Social Services	1035 (14)	1293 (13)	1406 (16)	1784 (24)	1091 (13)
Economic Services	6208 (83)	8622 (85)	7075 (81)	5449 (73)	7207 (85)
12. Disbursement of Loans and Advances	842 (1)	1160 (1)	1541 (1)	2323 (2)	1210 (1)
13. Total (10+11+12)	87032	102382	110238	120070	114385

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

Appendix I.4- Contd.

(*₹ in crore*)

	2015-16	2016-17	2017-18	2018-19	2019-20
Part B: Expenditure/Disbursement					
14. Repayment of Public Debt	6061	7706	13132	18196	8786
Internal Debt (excluding Ways and Means Advances and Overdrafts)	3713	4302	6222	7805	8072
Net transactions under Ways and Means Advances excluding Overdrafts	1986	2931	6335	9698	3525
Loans and Advances from Government of India	362	473	575	693	714
15. Appropriation to Contingency Fund
16. Total disbursement out of Consolidated Fund (13+14+15)	93093	110088	123370	138266	123171
17. Contingency Fund disbursements	75
18. Public Account disbursements	162825	179910	207174	242890	254475
19. Total disbursement by the State (16+17+18)	255918	289998	330544	381156	377721
Part C: Deficits					
20. Revenue Deficit (1-10)	9657	15484	16928	17462	14495
21. Fiscal Deficit (4-13)	17818	26448	26838	26958	23838
22. Primary Deficit (21-23)	6707	14331	11718	10210	4623
Part D: Other Data					
23. Interest Payments (included in revenue expenditure)	11111	12117	15120	16748	19215
24. Financial Assistance to local bodies, etc.	20101	23890	34,929	31,487	22,192
25. Ways & Means Advances/Overdrafts availed (days)	23	25	50	67	291
Ways and Means Advances availed (days)	23	25	50	67	203
Overdraft availed (days)	Nil	Nil	Nil	Nil	57
26. Interest on WMA/Overdraft	1.37	2.12	1.54	3.55	28.21
27. Gross State Domestic Product (GSDP) at current prices ⁵¹	5,61,994	6,34,871	7,00,532	7,81,653	8,54,689
28. Outstanding Fiscal Liabilities (year-end)	160539	189769	214518	2,41,615	2,65,362
29. Outstanding guarantees (year-end)	12439	16246	17356	26,835	27,757
30. Maximum amount guaranteed (during the year)	13713	20204	25104	46,796	43,433
31. Number of incomplete projects/works	263	226	300	270	295
32. Capital blocked in incomplete projects/works ⁵²	1198	974	1208	1292	1302

⁵¹ GSDP figures furnished by Economic Adviser.

⁵² 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.

(₹ in crore)

		2015-16	2016-17	2017-18	2018-19	2019-20
Part E: Fiscal Health Indicators						
I	Resource Mobilisation					
	Own Tax revenue/GSDP	6.9	6.6	6.6	6.5	5.9
	Own non-tax revenue/GSDP	1.5	1.5	1.6	1.5	1.4
	Central Transfers/GSDP	3.8	3.7	3.6	3.9	3.2
II	Expenditure Management					
	Total Expenditure/GSDP	15.5	16.1	15.7	15.4	13.38
	Total Expenditure/Revenue Receipts	126.1	135.4	132.8	129.3	126.8
	Revenue Expenditure/Total Expenditure	90.4	89.0	90.7	91.9	91.55
	Revenue Expenditure on Social Services/Total Expenditure	31.7	33.0	32.5	31.8	29.8
	Revenue Expenditure on Economic Services/Total Expenditure	12.8	10.4	10.3	10.3	8.0
	Capital Expenditure/Total Expenditure	8.6	9.9	7.9	6.2	7.4
	Capital Expenditure on Social and Economic Services/Total Expenditure	8.3	9.7	7.7	6.0	7.3
III	Management of Fiscal Imbalances					
	Revenue deficit/GSDP	(-1.7)	(-2.4)	(-2.4)	(-2.2)	(-1.70)
	Fiscal deficit/GSDP	(-3.2)	(-4.2)	(-3.8)	(-3.4)	(-2.79)
	Primary Deficit /GSDP	(-1.2)	(-2.3)	(-1.7)	(-1.3)	(-0.54)
	Revenue Deficit/Fiscal Deficit	54.2	58.5	63.1	64.8	60.81
IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/GSDP	28.6	29.9	30.6	30.9	31.0
	Fiscal Liabilities/Revenue Receipts	232.6	250.9	258.4	260.2	294.11
	Primary deficit <i>vis-à-vis</i> quantum spread	(-3,456)	(-4,618)	(-5,987)	(-1,479)	(-371)
	Debt Redemption (Principal +Interest)/ Total Debt Receipts (in <i>per cent</i>)	89.7	80.3	91.5	92.4	97.27
V	Other Fiscal Health Indicators					
	Return on Investment (<i>per cent</i>)	1.3	1.3	1.5	1.5	1.1
	Financial Assets/Liabilities	0.4	0.4	0.4	0.4	0.4

Appendix 1.5
Summarised financial position of the Government of Kerala
as on 31 March 2020
(Reference: Paragraph 1.4.2 page 8)

(₹ in crore)

As on 31 March 2019	Liabilities		As on 31 March 2020
150991.04	Internal Debt		165960.03
129719	Market Loans bearing interest	142336.00	
0.04	Market Loans not bearing interest	0.04	
1145.64	Loans from Life Insurance Corporation of India	880.55	
171.54	Loans from General Insurance Corporation of India	153.13	
3142.74	Loans from National Bank for Agriculture and Rural Development	3199.93	
393.37	Loans from National Co-operative Development Corporation	480.15	
811.09	Loans from other institutions	984.00	
15607.62	Special securities issued to National Small Savings Fund of the Central Government	0	
	Compensation and other bonds	0.88	
	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	529.82	
	Overdrafts from Reserve Bank of India	17395.53	
7243.41	Loans and Advances from Central Government		8680.19
1.16	Pre 1984-85 Loans	1.16	
14.32	Non-Plan Loans	12.47	
7214.32	Loans for State Plan Schemes	6815.83	
(*)	Loans for Central Plan Schemes	(*)	
13.61	Other loans	1850.73	
100.00	Contingency Fund(Net)		100
77397.06	Small Savings, Provident Funds, etc.		85671.17
3550.65	Deposits		4135.81
4464.28	Reserve Funds		3113.86
133.56	Suspense and Miscellaneous		-119.58
243880.00	Total		267541.48

(*) ₹ 7,000 only.

Appendix 1.5 – Concl'd.

(₹ in crore)

As on 31 March 2019	Assets		As on 31 March 2020
72361.56⁵³	Gross Capital Outlay on Fixed Assets -		80788.88
8322.38	Investments in shares of Companies, Corporations, etc.	8881.70	
64039.18	Other Capital Outlay	71907.18	
16557.18⁵⁴	Loans and Advances -		17472.08
2714.92	Loans for Power Projects	2728.51	
12699.82	Other Development Loans	13775.61	
1142.44	Loans to Government servants and Miscellaneous loans	967.96	
	Contingency fund		75
0.66	Advances		60.08
	Suspense and Miscellaneous Balances		
1199.14	Remittance Balances		1081.60
270.30	Adjustment on account of retirement/disinvestment		297.78
2203.15	Cash -		2010.22
34.36	Cash in Treasuries and Local Remittances	36.05	
(-)52.17	Deposits with Reserve Bank	(-)221.02	
(-)0.98	Departmental Cash Balance	(-)5.70	
0.48	Permanent Advances	0.52	
189.53	Cash Balance Investments	1.67	
2031.93	Reserve Fund Investments	2198.70	
151288.01⁵⁵	Deficit on Government Account -		165755.84
133872.53	Accumulated deficit at the beginning of the year	151288.01	
17461.92	Add: (i) Revenue Deficit of the current year	14495.25	
0.56	(ii) Miscellaneous Government account	0.06	
46.50	Less: Miscellaneous Capital Receipts	27.48	
243880.00	Total		267541.48

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 ₹219.83 crore (debit) under the head 'Deposit with Reserve Bank' between the figures reflected in the accounts (credit item ₹221.02 crore) and that communicated by the Reserve Bank of India (debit item ₹1.19 crore). The difference of ₹421.00 crore (net debit) is under reconciliation.

⁵³ Balance as on 31 March 2019 differs from those shown in the previous year's account due to proforma adjustment vide foot notes (b) and (c) of statement No. 1 of Finance Accounts 2019-20

⁵⁴ Balance as on 31 March 2019 differs from those shown in the previous year's account due to proforma adjustment vide foot note (d) of statement No. 1 of Finance Accounts 2019-20

⁵⁵ Balance as on 31 March 2019 differs from those shown in the previous year's account due to proforma adjustment vide foot notes (e) of statement No. 1 of Finance Accounts 2019-20

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 2.3.2.2 page 27)

(₹ 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.	2015-16	34712.28	30736.78	225.09	0.73	0.66
		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	272.96	0.68	Not available
2.	Stamps (non- judicial) and registration fees	2015-16	4165.77	2778.99	172.28	6.19	2.87
		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	217.60	6.30	Not available
3.	State excise	2015-16	2600.66	1964.15	213.87	10.89	3.21
		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
4.	Taxes on vehicles	2015-16	3087.35	2814.30	95.13	3.38	4.99
		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

* including SGST

Appendix 2.2
Arrears of Revenue
(Reference: Paragraph 2.3.2.2 page 28)

(₹ in crore)

Sr. No	Head of revenue	Amount outstanding as on 31 March 2020		Remarks of the Department
		Total Amount	Amount outstanding for more than 5 years	
1	0043 Taxes and Duties on Electricity	1951.93	126.44	An amount of ₹1921.58 crore was due from public sector undertakings of Government of Kerala, ₹21.02 crore was due from individuals, private firms, private companies etc. ₹9.18 crore from local bodies The Department attributed (December 2020) 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.
2	0230-00-103- Fees for inspection of Steam Boilers	0.81	0.02	The Director of Factories and Boilers stated (November 2020) 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
3	0055-Police	340.06	168.54	The nature of demand in the Police Department is the cost for providing police personnel for guard duty. ₹126.96 crore and ₹112.12 crore are the amount pending from Public Sector undertakings if GoK and GoI respectively. An amount of ₹50.71 crore from GoI, ₹24 crore from GoK, ₹16.81 crore from other state undertakings and ₹8.67 crore from individuals, private firms, private companies etc. is pending collection, Southern Railway (₹110.20 crore) and KSEB (₹119.34 crore) are the major defaulters. The department (February 2021) stated that demand and followup action are being taken.
4	Printing	51.25	30.37	The Director of Printing stated (January 2021) that Printing charges amounting to ₹49.21 crore from Public sector undertakings of GoK, ₹1.50 crore from Local Bodies, ₹0.50 crore from GoI and ₹0.04 crore from public sector undertakings of GoI is pending collection.

Appendix 2.2- Concl.

(₹ in crore)

Sr. No	Head of revenue	Amount outstanding as on 31 March 2020		Remarks of the Department
		Total Amount	Amount outstanding for more than 5 years	
5	0030-Stamps and Registration fees	978.15	0	The Registration department stated (February 2021) that the revenue pending collection was towards undervaluation of documents and the Government extended One time settlement scheme upto 31 March 2021.
6	0039-State Excise	262.37	237.51	The Excise Commissioner stated (January 2021) that abkari arrears in the Department are period from the year 1952 onwards. Out of the abkari arrears of ₹262.37 crore due from individuals, private firms, private companies etc., an amount of ₹253.26 crore is due from 342 defaulters from whom rupees one lakh or more is due. The Department attributed the reasons for delay in collection of revenue to pending revenue recovery action and stay by court.
7	0853-Non-Ferrous Mining and Metallurgical Industries	105.59	0.68	The Director of Mining and Geology stated (March 2021) stated that the main source of revenues are from royalty and other fees derived from the grant of mineral concessions and its regulation. The arrears of revenue pending collection are ₹0.59 crore from Co-operative Society, ₹0.36 from PSUs of GoK and ₹104.64 crore from individuals, private firms, private companies etc.
8	0070-60-110-Fees for Government Audit	85.09	Not furnished	The Director, Kerala State Audit Department stated (February 2021) that the arrears of revenue pending collection towards audit charges are ₹26.68 crore from Universities, ₹7.91 crore from Devaswom Boards, ₹8.41 crore from Temples, ₹22.01 crore from developmental authorities and Kerala State Housing Boards, ₹1.04 crore from tourism councils, ₹0.75 crore from sports council, ₹ 12.38 from welfare boards, ₹1.31 from cultural institutions and ₹3.48 crore from miscellaneous institutions. 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 demand notices have been sent to auditee institutions and proposals have been submitted to the Government for realising the audit charges from the grants given to the auditee institutions.
		3775.25	563.56	

Appendix 3.1

Excess /unnecessary/insufficient re-appropriation (₹ five crore or more)

(Reference: Paragraph 3.3.5 page No. 105)

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Final Excess (+) Saving (-)
		Original	Supplementary	Re-appropriation	Total		
Excess Re-appropriation							
1	XVI -2075-00-800-72- MISCELLANEOUS PAYMENTS AND OTHER LIABILITIES (V) (P)	0.00	1998.93	825.20	2824.13	2275.03	-549.10
2	XVIII-2210-03-103-99- PRIMARY HEALTH UTILITIES AND HEALTH CENTRES (V) (NP)	470.85	0.00	17.21	488.06	481.70	-6.36
3	XVIII-2210-05-101-95- AYURVEDA MEDICAL COLLEGE THIRUVANATHAPURAM (V) (NP)	27.37	0.00	45.14	72.51	27.47	-45.04
4	XVIII-2210-06-101-19- NATIONAL HEALTH MISSION (CSS 60:40) (V) (P)	537.50	0.00	60.00	597.50	590.78	-6.72
5	XVIII-2210-06-101-94- CONTROL OF COMMUNICABLE DISEASES - T.B. (V) (NP)	3.99	0.00	33.24	37.22	4.64	-32.58
6	XXXIII-2405-00-103-82- NCDC ASSISTED INTEGRATED FISHERIES DEVELOPMENT PROJECT PHASE II (STATE SHARE) (V) (P)	0.00	0.00	18.83	18.83	12.71	-6.12
7	XXXVII-6851-00-106-84- RE-ORGANIZATION OF COIR INDUSTRY - SECOND PHASE (NCDC ASSISTED) (V) (P)	0.01	0.00	57.69	57.70	7.70	-50.00

Appendix 3.1- Concl.

(₹ in crore)

Sl. No.	Grant No. and Head of accounts	Provisions				Actual expenditure	Final Excess (+) Saving (-)
		Original	Supplementary	Re-appropriation	Total		
Unnecessary Re-appropriation							
8	XV-3054-80-800-95-ROAD SAFETY WORKS (V) (P)	7.25	0.00	0.82	8.07	1.73	-6.34
9	XVI-2075-00-800-09-REPAYMENT OF INTEREST SUBVENTION IN CONNECTION WITH HBA TAKE OVER BY PUNJAB NATIONAL BANK AND FEDERAL BANK (V) (NP)	0.00	0.00	6.46	6.46	0.00	-6.46
10	XVII-2202-01-102-95-DISTRIBUTION OF SCHOOL UNIFORMS IN GOVERNMENT/AIDED SCHOOLS (V) (P)	80.00	0.00	43.10	123.10	75.04	-48.06
11	XVIII-2210-80-190-99-GRANT-IN-AID TO KERALA MEDICAL SERVICES CORPORATION LIMITED (KMSCL) (V) (NP)	360.00	0.00	80.21	440.21	307.07	-133.14
12	XXIX-4402-00-203-95-DEVELOPMENT OF KOLE LANDS IN THRISSUR DISTRICT (NABARD ASSISTED) (V) (P)	20.00	0.00	5.51	25.51	12.29	-13.22
Insufficient Re-appropriation							
13	XXVI-2245-02-122-99-REPAIRS AND RESTORATION OF DAMAGED IRRIGATION AND FLOOD CONTROL WORKS (V) (NP)	0.33	150.00	188.26	338.59	455.47	116.88
14	PUBLIC DEBT REPAYMENT-6003-00-110-98-SPECIAL WAYS AND MEANS ADVANCES (C) (NP)	1000.00	3629.53	416.75	5046.28	5242.32	196.04

Appendix: 3.2

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

(Reference: Paragraph 3.3.6 page No. 105)

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Percentage of Surrender	Savings excluding surrender
Revenue (Voted)									
1	II-Heads Of States, Ministers and Headquarters Staff	740.84	1.91	742.75	524.59	218.16	178.30	81.73	39.86
2	XII-Police	4006.58	0.00	4006.58	3606.74	399.84	325.44	81.39	74.40
3	XV-Public Works	3641.21	0.00	3641.21	2126.14	1515.07	1495.37	98.70	19.70
4	XVI-Pensions and Miscellaneous	30280.55	1998.93	32279.47	30016.14	2263.33	1707.48	75.44	555.85
5	XVII-Education, Sports, Art and Culture	20949.76	220.86	21170.62	18721.05	2449.57	2168.73	88.54	280.84
6	XVIII-Medical and Public Health	6393.92	505.07	6899.00	6763.97	135.03	0.00	0.00	135.03
7	XX-Water Supply and Sanitation	505.15	0.00	505.15	334.25	170.90	169.73	99.31	1.17
8	XXII-Urban Development	1970.92	51.00	2021.92	1071.78	950.14	949.58	99.94	0.56
9	XXIV-Labour, Labour Welfare and Welfare Of Non-Residents	1361.59	0.35	1361.94	728.29	633.65	586.57	92.57	47.08

Appendix 3.2- Contd.

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/Excess	Surrender	Percentage of Surrender	Savings excluding surrender
10	XXV- Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3003.62	0.00	3003.62	1958.18	1045.44	1039.83	99.46	5.61
11	XXVII-Co-Operation	441.44	0.10	441.54	281.46	160.08	155.95	97.42	4.13
12	XXVIII-Miscellaneous Economic Services	202.71	200.00	402.71	167.20	235.51	233.63	99.20	1.88
13	XXIX-Agriculture	3647.89	0.00	3647.89	2032.46	1615.43	1570.16	97.20	22.21
14	XXX-Food	1798.67	0.56	1799.23	1229.64	569.59	473.71	83.17	95.88
15	XXXI-Animal Husbandry	714.78	0.00	714.78	602.03	112.75	104.89	93.02	7.86
16	XXXIII-Fisheries	466.74	0.00	466.74	288.10	178.64	169.58	94.92	9.06
17	XXXV-Panchayat	611.26	100.00	711.26	579.46	131.80	128.24	97.29	3.56
18	XXXVI-Rural Development	4089.18	0.00	4089.18	804.32	3284.86	3257.20	99.16	27.66
19	XXXVII-Industries	613.10	0.00	613.10	354.12	258.98	192.56	74.35	66.42
20	XXXIX-Power	482.55	0.00	482.55	17.34	465.21	462.79	99.48	2.42
21	XLIII-Compensation and Assignments	9948.42	0.00	9948.42	6088.93	3859.49	3858.52	99.97	0.97
22	XLVI-Social Security and Welfare	4093.57	301.43	4395.00	3860.79	534.21	516.73	96.73	17.48
	Total	99964.45	3380.21	103344.66	82156.98	21187.68	19744.99	93.19	1442.69

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 surrender
Capital (Voted)									
23	XV-Public Works	3547.62	0.00	3547.62	2366.99	1180.63	1157.64	98.05	22.99
24	XVII-Education, Sports, Art and Culture	516.50	0.00	516.50	311.64	204.86	204.85	99.99	0.01
25	XX-Water Supply and Sanitation	889.40	0.00	889.40	271.58	617.82	617.82	100.00	0.00
26	XXII-Urban Development	175.01	0.00	175.01	13.00	162.01	162.01	100.00	0.00
27	XXV-Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	262.94	0.00	262.94	117.97	144.97	139.79	96.43	5.18
28	XXVIII-Miscellaneous Economic Services	5782.45	0.00	5782.45	2218.48	3563.97	3565.01	100.03	-1.04
29	XXIX-Agriculture	294.47	0.00	294.47	175.47	119.00	101.43	85.24	17.57
30	XXXV-Panchayat	597.10	50.00	647.10	169.92	477.18	477.04	99.97	0.14
31	XXXVI-Rural Development	1376.62	0.73	1377.35	746.40	630.95	630.95	100.00	0.00
32	XXXVII-Industries	1004.89	0.00	1004.89	380.15	624.74	364.72	58.38	260.02
33	XXXVIII-Irrigation	358.91	0.00	358.91	155.16	203.75	196.26	96.32	7.49

Appendix 3.2- Concl.**(₹ in crore)**

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving/ Excess	Surrender	Percent age of Surrender	Savings excluding surrender
34	XLI-Transport	1229.87	821.51	2051.38	1702.63	348.75	229.49	65.81	119.26
35	XLII-Tourism	235.30	0.00	235.30	82.93	152.37	138.32	90.78	14.05
	Total	16271.08	872.24	17143.32	8712.32	8431.00	7985.33	94.71	445.67

Appendix 3.3

Details of surrender of funds in excess of ₹ 10 crore at the end of March 2020

(Reference: Paragraph 3.3.6 page No. 106)

(₹ in crore)

Sl No.	Grant Number	Original	Supplem entary	Total provisions	Actual Expenditu re	Saving (-)/ Excess(+)	Amount Surrend ered
1	II-HEADS OF STATES, MINISTERS AND HEADQUARTERS STAFF	961.64	1.91	963.55	684.19	-279.36	235.40
2	III-ADMINISTRATIO N OF JUSTICE	931.60	12.50	944.10	893.13	-50.97	47.65
3	IV-ELECTIONS	167.35	53.55	220.90	191.69	-29.21	21.56
4	V-GOODS AND SERVICES TAX, AGRICULTURAL INCOME TAX AND SALES TAX	340.82	2.02	342.84	311.49	-31.35	28.51
5	VI-LAND REVENUE	686.58	0.00	686.58	643.55	-43.03	33.60
6	IX-TAXES ON VEHICLES	146.06	32.00	178.06	165.54	-12.52	10.98
7	X-TREASURY AND ACCOUNTS	307.56	0.00	307.56	287.13	-20.43	16.20
8	XI-DISTRICT ADMINISTRATIO N AND MISCELLANEOUS	707.09	78.05	785.14	731.85	-53.29	51.75
9	XII-POLICE	4097.38	0.00	4097.38	3633.28	-464.10	389.69
10	XIV-STATIONERY AND PRINTING AND OTHER ADMINISTRATIV E SERVICES	565.00	0.00	565.00	493.21	-71.79	63.44
11	XV-PUBLIC WORKS	7272.01	0.00	7272.01	4566.72	-2705.29	2662.55
12	XVI-PENSIONS AND MISCELLANEOUS	30392.81	1998.93	32391.74	30028.17	-2363.57	1806.21

Appendix 3.3- Contd.

(₹ in crore)

Sl No.	Grant Number	Original	Supplementary	Total provisions	Actual Expenditure	Saving (-) / Excess (+)	Amount Surrendered
13	XVII- EDUCATION, SPORTS, ART AND CULTURE	21466.46	221.40	21687.86	19032.85	-2655.01	2374.15
14	XVIII-MEDICAL AND PUBLIC HEALTH	6717.91	508.30	7226.21	7008.20	-218.01	83.70
15	XIX-FAMILY WELFARE	519.36	78.00	597.36	552.47	-44.89	37.65
16	XX-WATER SUPPLY AND SANITATION	1394.55	0.00	1394.55	605.83	-788.72	787.55
17	XXI-HOUSING	171.93	36.90	208.83	82.55	-126.28	121.02
18	XXII-URBAN DEVELOPMENT	2145.96	62.63	2208.59	1093.98	-1114.61	1114.05
19	XXIII- INFORMATION AND PUBLICITY	107.04	0.00	107.04	74.52	-32.52	33.83
20	XXIV-LABOUR, LABOUR WELFARE AND WELFARE OF NON-RESIDENTS	1562.20	0.35	1562.55	831.70	-730.85	681.32
21	XXV-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES	3266.57	0.00	3266.57	2076.15	-1190.42	1179.62
22	XXVII-CO- OPERATION	571.25	28.47	599.72	380.33	-219.39	214.87
23	XXVIII- MISCELLANEOUS ECONOMIC SERVICES	5985.16	200.00	6185.16	2385.69	-3799.47	3798.63
24	XXIX- AGRICULTURE	3942.46	2.60	3945.06	2210.55	-1734.51	1671.68

Appendix 3.3- Concl.

(₹ in crore)

Sl No.	Grant Number	Original	Supplementary	Total provisions	Actual Expenditure	Saving (-) / Excess(+)	Amount Surrendered
25	XXX-FOOD	1891.38	0.56	1891.94	1308.45	-583.49	486.64
26	XXXI-ANIMAL HUSBANDRY	737.83	0.00	737.83	618.33	-119.50	111.64
27	XXXII-DAIRY	184.09	0.00	184.09	139.07	-45.02	40.93
28	XXXIII-FISHERIES	716.44	0.00	716.44	464.98	-251.46	242.42
29	XXXIV-FOREST	673.41	5.58	678.99	573.19	-105.80	98.22
30	XXXV-PANCHAYAT	1208.36	150.00	1358.36	749.38	-608.98	605.27
31	XXXVI-RURAL DEVELOPMENT	5465.80	0.73	5466.53	1550.72	-3915.81	3888.16
32	XXXVII-INDUSTRIES	1618.00	0.00	1618.00	734.27	-883.73	557.28
33	XXXVIII-IRRIGATION	793.53	0.66	794.19	500.21	-293.98	268.82
34	XXXIX-POWER	523.31	0.00	523.31	31.41	-491.90	489.48
35	XL-PORTS	169.01	0.00	169.01	112.34	-56.67	56.26
36	XLI-TRANSPORT	1408.61	863.65	2272.26	1790.41	-481.85	361.99
37	XLII-TOURISM	440.58	0.00	440.58	240.01	-200.57	177.42
38	XLIII-COMPENSATION AND ASSIGNMENTS	9948.42	0.00	9948.42	6088.93	-3859.49	3858.52
39	XLVI-SOCIAL SECURITY AND WELFARE	4189.53	301.43	4490.96	3890.61	-600.35	587.52
40	DEBT CHARGES-DEBT CHARGES	17201.28	1794.35	18995.63	19215.27	+219.64	807.26
	Total	141596.33	6434.57	148030.90	116972.35	-31058.55	30103.44

Appendix 3.4

Excess expenditure relating to previous years requiring regularisation

(Reference: Paragraph 3.3.7.3 page No. 111)

(₹ 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- 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
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.
			Total	4735.00

Appendix 3.5
Supplementary budget and opportunity cost
(Reference: Paragraph 3.5.2 page No. 116)

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Original allocation	Supplementary	Total	Actual expenditure	Unutilised funds
Capital Expenditure(Voted)							
1.	XII	Police	85.25	0.00	85.25	21.64	63.61
2.	XV	Public Works	3547.62	0.00	3547.62	2366.99	1180.63
3.	XVII	Education, Sports, Art and Culture	516.50	0.00	516.50	311.64	204.86
4.	XVIII	Medical And Public Health	323.81	0.00	323.81	241.01	82.80
5.	XX	Water Supply and Sanitation	889.40	0.00	889.40	271.58	617.82
6.	XXI	Housing	49.65	0.00	49.65	8.09	41.56
7.	XXII	Urban Development	175.01	0.00	175.01	13.00	162.01
8.	XXIV	Labour, Labour Welfare and Welfare of Non-Residents	200.61	0.00	200.61	103.40	97.21
9.	XXV	Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	262.94	0.00	262.94	117.97	144.97
10.	XXVII	Co-Operation	51.26	23.39	74.65	52.16	22.49
11.	XXVIII	Miscellaneous Economic Services	5782.45	0.00	5782.45	2218.48	3563.97
12.	XXIX	Agriculture	294.47	0.00	294.47	175.47	119.00
13.	XXX	Food	92.71	0.00	92.71	78.81	13.90
14.	XXXIII	Fisheries	249.70	0.00	249.70	176.88	72.82
15.	XXXIV	Forest	86.35	0.00	86.35	43.54	42.81
16.	XXXV	Panchayat	597.10	50.00	647.10	169.92	477.18

Appendix 3.5- Concl.d.

(₹ in crore)

Sl. No	Grant No.	Name of the Grant	Original allocation	Supple mentary	Total	Actual expenditure	Unutilised funds
17.	XXXVI	Rural Development	1376.62	0.73	1377.35	746.40	630.95
18.	XXXVII	Industries	587.72	0.00	587.72	255.51	332.21
19.	XXXVIII	Irrigation	358.91	0.00	358.91	155.16	203.75
20.	XL	Ports	105.28	0.00	105.28	60.41	44.87
21.	XLI	Transport	229.87	777.72	1007.59	709.23	298.36
22.	XLII	Tourism	235.30	0.00	235.30	82.93	152.37
23.	XLVI	Social Security and Welfare	95.95	0.00	95.95	29.82	66.13
Total			16194.48	851.84	17046.32	8410.04	8636.28
Loans & Advances(Voted)							
24	XXVII	Co-operation	78.55	4.98	83.53	46.72	36.81
25	XXXVII	Industries	417.17	0.00	417.17	124.64	292.53
26	XXXIX	Power	40.76	0.00	40.76	14.06	26.70
27	XLI	Transport	1000.00	43.79	1043.79	993.40	50.39
Total			1536.48	48.77	1585.25	1178.82	406.43

Appendix 3.6
Details of the schemes for which provision (₹ one crore and above) was made but no
expenditure was incurred
(Reference: Paragraph 3.5.3 page No. 118)

Sl. No.	Department Name	Scheme Name	(₹ in crore)		
			Approved outlay	Revised outlay	Actual expenditure
1	XII-POLICE	National scheme for modernisation of police and other forces (CSS)	15.00	Nil	Nil
2	XV-PUBLIC WORKS	Basic Amenities in Village Offices	4.00	Nil	Nil
		Flood damage repairs	2.00	Nil	Nil
		Ordinary Repairs	5.00	Nil	Nil
		Manning of Unmanned Level Crossing	2.00	Nil	Nil
		Construction of buildings for Kerala Public Service Commission	5.00	Nil	Nil
		Construction of Excise Tower at Kasargod	5.03	Nil	Nil
		Improvement of roads in the cities of Thiruvananthapuram	2.39	Nil	Nil
3	XIV-PENSIONS AND MISCELLANEOUS	Deposit of Decretal amount to Courts for satisfaction of Court Decrees connected with land acquisition cases in respect of Local Bodies/Public Sector Undertakings/Other Institutions	6.00	Nil	Nil
4	XVII-EDUCATION, SPORTS, ART AND CULTURE	Chancellor's Award	6.00	Nil	Nil
		Setting up of Additional Sports Divisions (as Kannur Sports Division)	3.00	Nil	Nil
		Promotion and Upgradation of Sports Disciplines-Taekwondo,Judo,Karate etc.	2.45	Nil	Nil
		Incentive Cash Awards to winners in the National and International Sports Meets	1.50	Nil	Nil
		Special Programmes of Kerala State Council for Science, Technology and Environment	3.00	Nil	Nil
		Kerala center for integrated Coastal Management(KCICM)	59.60	Nil	Nil
		School Education - Modernisation	4.00	Nil	Nil
		Arts, Sports and Craft Park	3.00	Nil	Nil
5	XVIII-MEDICAL AND PUBLIC HEALTH	Developing the facilities of hospitals and health care institutions in tribal, Coastal and Remote areas.	2.00	Nil	Nil
		Comprehensive stroke center in Government Medical Colleges	5.00	Nil	Nil
		Kerala Pharmaceutical Corporation - Share Capital Contribution	2.50	Nil	Nil

Appendix 3.6- Contd.

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
6	XX-WATER SUPPLY AND SANITATION	Enterprise Resource Planning (ERP)	5.00	Nil	Nil
		Renovation of Existing Civil Structures Owned by Kerala Water Authority	5.00	Nil	Nil
		Manufacturing Units for Bottled Water	5.00	Nil	Nil
		Transportation charges for drinking water supply to Vypin area	1.50	Nil	Nil
		Water Supply Schemes to specified institutions/ locations	2.00	Nil	Nil
		Human Resource Development, Research and Development and Quality Control.	2.00	Nil	Nil
		Source improvement and water conservation	4.00	Nil	Nil
7	XXI-HOUSING	Housing scheme for Government employees in Government land	6.00	Nil	Nil
		Aswas Rental Housing Scheme	5.00	Nil	Nil
8	XXII-URBAN DEVELOPMENT	Payment of compensation in LAR cases	1.49	Nil	Nil
9	XXIV-LABOUR, LABOUR WELFARE AND WELFARE OF NON-RESIDENTS	Kerala Shops and Commercial Establishment Workers Welfare Fund	1.50	Nil	Nil
		Global Kerala Cultural Festival	5.00	Nil	Nil
		Grant for payment of employees contribution to Kerala Toddy Workers Welfare Fund Board	2.43	Nil	Nil
		New Initiative for Market Research, Skilling, Pre Recruitment, Recruitment and Post Recruitment Services.	3.00	Nil	Nil
		Upgradation of ITIs	4.47	Nil	Nil
		Studio Apartment for Working Women in Urban Areas	2.31	Nil	Nil
10	XXV-WELFARE OF SCHEDULED CASTES, SCHEDULED TRIBES, OTHER BACKWARD CLASSES AND MINORITIES	Infrastructure facilities to KIRTADS	2.00	Nil	Nil
		Establishment of minority research institute under the University of Calicut	2.00	Nil	Nil
		Share capital contribution - Kerala State Federation of SCs/STs Development Co-operative Limited	2.00	Nil	Nil
11	XXVII-CO-OPERATION	Assistance to Co-operative Entrepreneurship-Employment Generation Scheme	1.50	Nil	Nil
		Member Relief Fund	5.00	Nil	Nil
12	XXIX-AGRICULTURE	Arecanut Package	2.00	Nil	Nil
		Infrastructure development works and Sahasrasarovar Scheme RIDF XXII	6.00	Nil	Nil

Appendix 3.6- Contd.

(` in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
13	XXX-FOOD	Annapoorna Food Security Scheme for the aged destitutes (80% CSS)	2.20	Nil	Nil
		Formation of State Consumer Affairs Division	2.00	Nil	Nil
		Assistance to Kerala State Ware Housing Corporation for construction of Godown Cum Agri Complex	1.50	Nil	Nil
		Loans to Primary Co-operatives and Federations (NCDC 100%)	2.28	Nil	Nil
14	XXXI-ANIMAL HUSBANDRY	Assistance to Meat Products of India	2.50	Nil	Nil
15	XXXIII-FISHERIES	Establishment of Matsyabhavans in Inland Areas	1.50	Nil	Nil
		Insurance Coverage of Fishing Implements	4.00	Nil	Nil
		Rectification Works to Resolve the Problems of Siltation at Thottappally FH	5.00	Nil	Nil
16	XXXV-PANCHAYAT	Opening and Maintenance of Burial and Burning Grounds in Panchayats Grant-in-Aid	2.50	Nil	Nil
17	XXXVI-RURAL DEVELOPMENT	Take over of Bhavanasree Loans of Co-operative Banks	1.33	Nil	Nil
18	XXXVII-INDUSTRIES	Strengthening of linkage between Universities/ Research Institutes and Industry/ Enterprises	1.10	Nil	Nil
		Cashew area expansion scheme (RKVY - RAFTAR - State Share)	2.72	Nil	Nil
		Revival of Small and Medium scale cashew factory units for rebuilding lost livelihoods	4.00	Nil	Nil
		Cultivation of organic cashew and establishment of a Raw Nut Bank	2.43	Nil	Nil
		Small Industry Cluster Development Programme	4.00	Nil	Nil
		Handloom Apex Society Investments (HANTEK)	2.20	Nil	Nil
		Investment in Capex as Share Capital Contribution	2.00	Nil	Nil
		Quality raw material for weavers	2.00	Nil	Nil
		Loans to Kerala State Industrial Enterprises Limited (KSIE)	2.50	Nil	Nil

Appendix 3.6- Concl.

(₹ in crore)

Sl. No.	Department Name	Scheme Name	Approved outlay	Revised outlay	Actual expenditure
19	XXXVIII-IRRIGATION	Dam and Appurtenant work	5.00	Nil	Nil
		Distributories	2.00	Nil	Nil
		Dam and Appurtenant Works	4.00	Nil	Nil
		Dam and Appurtenant Works	5.00	Nil	Nil
		Canals	3.50	Nil	Nil
		Regulator cum Bridge at Chamravattom	3.46	Nil	Nil
20	XL-PORTS	Development of Non Major Ports - Alappuzha Port	2.00	Nil	Nil
21	XLI-TRANSPORT	Motor Vehicle Department - Establishment of new Sub Offices	1.88	Nil	Nil
		Kerala State Road Transport Corporation Investments	56.00	Nil	Nil
		Construction of Ferry Terminal Jetty (KSINC)	2.72	Nil	Nil
		Construction of a small Dry Dock (Kerala State Inland Navigation Corporation Ltd.)	3.00	Nil	Nil
22	XLII-TOURISM	Responsible Tourism	4.95	Nil	Nil
		Other Schemes of the Department of Tourism	3.65	Nil	Nil
		Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	4.00	Nil	Nil
		Bakel Resort Development Corporation Limited	3.30	Nil	Nil
23	XLVI-SOCIAL SECURITY AND WELFARE	Assistive Solutions for Persons with Disabilities among the Flood Victims	2.00	Nil	Nil
		Restoration of Anganwadi Centres Damaged due to Flood	2.00	Nil	Nil
		Investment in Kerala State Welfare Corporation for Forward Communities	5.00	Nil	Nil
		Corporation for the Welfare of the Physically Handicapped - Investments	2.50	Nil	Nil
		Loans to Kerala State Women's Development Corporation	5.00	Nil	Nil

Appendix 3.7
Sub-Head (Schemes), where entire expenditure of ₹ one crore or more
incurred in March 2020 (Descending amount of expenditure)
(Reference: Paragraph 3.5.5 page No. 120)

Sl. No.	Grant No.	Head of Account (up to Sub-Head)	100 % expenditure during March only(₹ in crore)
1	XXXVII	4885-01-190-98- The Kerala Financial Corporation -Investments	110.00
2	XLVI	2235-03-198-48- Block Grant for Centrally Sponsored Schemes	102.00
3	XXV	2225-02-283-83- Housing scheme for homeless STs under LIFE mission	64.46
4	XXII	2217-80-001-91- Contribution to the Municipal Common Service Central Pension Fund	50.00
5	XXIV	2230-01-103-86- Kerala Tailoring Workers Welfare Scheme and other new welfare schemes	46.80
6	XLVI	2235-03-192-48- Block Grant for Centrally Sponsored Schemes	25.50
7	Debt Charges	2049-05-105-99- State Disaster Response Fund	24.27
8	XLVI	2235-03-191-48- Block Grant for Centrally Sponsored Schemes	22.50
9	XXIV	2230-01-103-73- Kerala Beedi and Cigar Workers Welfare Fund - Contribution	22.16
10	XX	2215-01-800-47-Drinking water- Drought mitigation	22.15
11	XXV	2225-01-277-59-Pre matric scholarship for SC students studying in classes IX-X(CSS)	22.00
12	XXIV	2230-01-103-51-Flagship Programme on Social Security	13.86

Appendix 3.7- Contd.

Sl. No.	Grant No.	Head of Account (up to Sub-Head)	100 % expenditure during March only(₹ in crore)
13	XXXVII	4858-03-004-99- Feasibility study and preparation of DPR for High Speed Rail Corridor Project	12.75
14	XXII	2217-05-789-99- National Urban Livelihood Mission (NULM) (60% CSS) (Special Component Plan)	9.61
15	XXIV	2230-03-001-91-Pradhan Mantri KaushalVikasYojana (General Component)	8.74
16	XXIV	2230-01-103-92- Kerala Handloom Workers Welfare Scheme	8.08
17	XXXVI	2505-02-101-97- Social Audit Cell for Mahatma Gandhi National Rural Employment Guarantee Programme	7.30
18	XXII	2217-05-789-98- Pradhan MantriAwasYojana (PMAY) (60% CSS) (Special Component Plan)	6.71
19	V	2040-00-800-98- Traders' Welfare Fund	5.00
20	XII	2055-00-101-95- Crime and Criminal Tracking Network and Systems (CCTNS)	5.00
21	XXV	2225-04-102-93- Water supply scheme in minority concentrated areas	4.77
22	XLII	5452-01-190-99- Kerala Tourism Development Corporation	4.58
23	XXV	4225-04-102-99- Multisectoral development programme in minority concentrated block (60 % CSS)	4.10
24	XXII	2217-05-796-98- Pradhan MantriAwasYojana (PMAY) (60% CSS) (Tribal Sub Plan)	4.05
25	XXIV	2230-01-103-35- Kerala Head Load Workers' (Scattered Section) Welfare Scheme	3.65
26	XVII	4202-02-105-86- Construction of compound wall for IIT Palakkad.	3.50
27	XXIV	2230-03-789-99- Pradhan MantriKaushalVikasYojana (SCP)	3.29

Appendix 3.7- Concl.

Sl. No.	Grant No.	Head of Account (up to Sub-Head)	100 % expenditure during March only(₹ in crore)
28	XII	2055-00-001-88-Nationwide Emergency Response System (NERS)	3.10
29	XXIV	2230-03-101-57-Skill Strengthening for Industrial Value Enhancement (STRIVE) Programme (100% CSS)	2.64
30	XXI	4216-80-201-98-Working women's Hostel (60% CSS)	2.40
31	XXV	2225-04-277-94-Skill training reimbursement of fees to the minority BPL students studying in two years courses in ITC	2.00
32	XVII	2205-00-102-92-K.P.P.NambiarSmaraka Museum	2.00
33	XXIV	2230-03-796-99-Pradhan MantriKaushalVikasYojana (TSP)	1.97
34	XXII	2217-05-796-99-National Urban Livelihood Mission (NULM) (60% CSS) (Tribal Sub Plan)	1.84
35	XXIX	2401-00-789-90-Umbrella Scheme on KrishiUnnathiYojana and other CSS(SCP)	1.70
36	XXV	4225-03-190-97-Share capital contribution to Kerala State Pottery Manufacturing and Marketing Development Corporation	1.00
37	XVIII	2210-05-200-92-Cochin Cancer and Research Centre Ernakulam	1.00

Appendix 3.8

**Schemes with substantial Savings (schemes having budget allocation exceeding ₹10 crore)
(Reference: Paragraph 3.5.6 page No. 123)**

(₹ in crore)

Sl. No.	Scheme	Year	Budget allocation	Expenditure	Savings	Savings (%)
Director of Handlooms and Textiles						
1	2851-00-103-33 Modernisation of Handloom Societies, Hantex, Hanveev and promotion of value added products(P)	2018-19	12.00	2.09	9.91	82.58
Director of Industries and Commerce						
2	4885-60-800-96 Provision for Revival/ Diversification of State Public Sector Undertakings Lumpsum Provision(P)	2017-18	98.44	0.00	98.44	100.00
		2018-19	57.85	0.00	57.85	100.00
		2019-20	30.12	0.00	30.12	100.00
3	4851-00-101-90 Construction of Multistoried Industrial Estate (State Share)(P)	2017-18	23.06	3.85	19.21	83.31
		2018-19	36.66	5.31	31.35	85.51
		2019-20	29.79	6.01	23.78	79.84
4	6853-60-190-97 Travancore Titanium Products Limited(P)	2017-18	26.00	3.44	22.56	86.77
		2019-20	24.00	2.50	21.50	89.61
5	4885-01-200-95 Industrial Promotional Activities implemented through KSIDC(P)	2019-20	102.01	11.49	90.52	88.73
6	6859-02-190-99 Loans to Kerala State Electronics Development Corporation Limited(P)	2019-20	19.54	1.41	18.13	92.78
7	6860-60-190-94 Loans to Kerala Ceramics Limited(P)	2019-20	17.21	2.50	14.71	85.47
8	4851-00-101-87 Development of Industrial Parks/Areas/Estates on PPP mode(P)	2019-20	10.50	0.00	10.50	100.00
9	6860-60-190-78 Loans to Kerala Cashew Board Limited (P)	2019-20	30.30	0.00	30.30	100.00
10	4860-60-102-99 Integrated rice technology parks(P)	2019-20	20.00	0.00	20.00	100.00
Director of Coir Development						
11	6851-00-106-84 Re-organization of coir industry - second phase(P)	2018-19	30.00	0.00	30.00	100.00

Appendix 3.8- Concl.

Sl. No.	Scheme	Year	Budget allocation	Expenditure	Savings	Savings (%)
12	2851-00-106-93 Welfare Measures - Coir workers pension(NP)	2019-20	95.68	2.80	92.88	97.08
13	2851-00-106-62 Regulated Mechanisation of Coir Industry(P)	2019-20	46.00	9.68	36.32	78.96
Secretary/Electronics and Information Technology Department						
14	4859-02-190-90 One time financial assistance for re-structuring IITM-K as deemed university(P)	2018-19	50.00	0.00	50.00	100.00
15	4859-02-004-96 Cyberpark(P)	2018-19	25.69	5.81	19.88	77.37
		2019-20	21.69	0.00	21.69	100.00
16	4859-02-004-95 Land Acquisition and Infrastructure Development under IT(P)	2019-20	83.00	0.00	83.00	100.00
17	4859-02-004-94 Infoparks(P)	2019-20	66.05	6.60	59.45	90.01

Appendix 3.9
Schemes showing Persistent Savings (savings more than ₹10 crore)
(Reference: Paragraph 3.5.6 page No. 123)

(₹ in crore)

Sl. No.	Scheme	Year	Budget allocation	Expenditure	Savings
Director of Industries and Commerce					
1.	4851-00-101-90 Construction of Multi storied Industrial Estate (State Share)(P)	2017-18	23.06	3.85	19.21
		2018-19	36.66	5.31	31.35
		2019-20	29.79	6.01	23.78
2.	4885-01-200-95 Industrial Promotional Activities implemented through KSIDC(P)	2017-18	166.27	155.05	11.22
		2018-19	118.25	72.57	45.68
		2019-20	102.01	11.49	90.52
3.	4885-60-800-96 Provision for Revival/ Diversification of State Public Sector Undertakings Lumpsum Provision (P)	2017-18	98.44	0.00	98.44
		2018-19	57.85	0.00	57.85
		2019-20	30.12	0.00	30.12
4.	6885-60-190-99 Loans to Kerala Industrial Infrastructure Development Corporation (P)	2017-18	111.32	66.36	44.96
		2018-19	61.60	22.67	38.93
		2019-20	80.03	21.16	58.87
Director of Coir Development					
5.	2851-00-106-62 Regulated Mechanisation of Coir Industry(P)	2017-18	45.00	16.49	28.51
		2018-19	50.77	32.16	18.61
		2019-20	46.00	9.68	36.32
Secretary/Electronics and Information Technology Department					
6.	4859-02-190-94 Kerala State Information Technology Infrastructure (KSITIL) (P)	2017-18	38.10	20.30	17.80
		2018-19	52.37	25.00	27.37
		2019-20	148.00	48.12	99.88
7.	4859-02-004-95 Land Acquisition and Infrastructure Development under IT	2017-18	136	119.65	16.35
		2018-19	83	22.46	60.54
		2019-20	83	0	83

Appendix 3.10
Schemes where entire budget allocation surrendered (more than ₹10 crore)
(Reference: Paragraph 3.5.6 page No. 123)

(₹ in crore)

Sl. No.	Scheme	Year	Budget allocation	Amount Surrendered
Director of Industries and Commerce				
1.	4851-00-101-87 Development of Industrial Parks/Areas/Estates on PPP mode(P)	2019-20	10.50	10.50
2.	4860-60-102-99 Integrated rice technology parks(P)	2019-20	20.00	20.00
Secretary/Electronics and Information Technology Department				
3.	4859-02-190-90 One time financial assistance for re-structuring IITM-K as deemed university(P)	2018-19	50.00	50.00
4.	4859-02-004-96 Cyberpark(P)	2019-20	21.70	21.70
Director of Coir Development				
5.	6851-00-106-84 Re-organization of coir industry - second phase(P)	2018-19	30.00	30.00

Appendix 3.11
Surrender in excess of actual savings/ injudicious surrender of funds
(Reference: Paragraph 3.5.6 page No. 124)

(₹ in lakh)

Sl. No.	Scheme	Year	Net Budget	Amount Surrendered	Expenditure	Excess Expenditure
Director of Industries and Commerce						
1.	2851-00-104-86 Establishment of Common Facility Service Centres(P)	2017-18	15.87	69.13	47.00	31.13
2.	2885-60-190-91 Investment in industrial promotion activities under KSIDC (P)	2017-18	400.00	600.00	401.62	1.62
3.	6860-01-190-97 Loans for the Sitaram Textiles Limited(P)	2017-18	300.00	150.00	380.00	80.00
4.	6885-60-190-99 Loans to Kerala Industrial Infrastructure Development Corporation(P)	2017-18	3828.00	5438.00	6636.00	2808.00
5.	2851-00-001-93 Capacity Building/ Intensive Industrialisation Support Programme(P)	2018-19	777.98	22.02	778.71	0.73
6.	2851-00-102-86 District Industries Centres(NP)	2019-20	4183.04	572.60	4565.47	382.43
7.	2851-00-001-97 Industries-Taluk Offices(NP)	2019-20	1234.06	138.13	1277.96	43.90
8.	2852-80-001-99 Directorate of Industries and Commerce(NP)	2019-20	884.27	104.73	910.36	26.09
Secretary Industries Department						
9.	4885-60-190-93 Providing common facilities for working women at industrial parks(P)	2019-20	0.00	200.00	50.00	50.00
10.	4885-60-190-94 Upgradation of the infrastructure in existing industrial parks(P)	2019-20	49.75	250.25	60.00	10.25

Appendix 3.12
Unnecessary Re-appropriation, as expenditure was less than original / supplementary
budget allocation

(Reference: Paragraph 3.5.6 page No. 124)

(₹ in crore)

Sl. No.	Scheme	Year	Budget allocation	Reappropriation	Final Exp
Director of Industries and Commerce					
1.	6854-01-190-98 Loans to Travancore Cements Limited, Kottayam(P)	2017-18	10.00	5.00	5.00
2.	6858-01-190-98 Loans to Traco Cables Limited(P)	2017-18	10.00	3.00	8.07
3.	6860-60-190-94Loans to Kerala Ceramics Limited(P)	2017-18	15.00	1.65	11.65
4.	6858-01-190-96 Loans to Kerala Electrical and Allied Engineering Company Limited(P)	2017-18	18.00	5.00	14.62
		2018-19	10.00	3.00	9.00
5.	2851-00-105-66 Development of Khadi and village industries(P)	2018-19	2.12	0.13	0.86
6.	6858-03-190-99 Kerala Automobiles Limited Three Wheeler Project(P)	2018-19	10.00	3.33	9.83
7.	2851-00-001-97 Industries-Taluk Offices(NP)	2019-20	13.60	0.12	12.78
8.	2851-00-004-99 Development of Commerce(P)	2019-20	5.43	2.00	1.13
9.	2851-00-102-86 District Industries Centres(NP)	2019-20	47.54	0.02	45.65
10.	2851-00-104-71 Assistance to National Bamboo Mission (60% Central Assistance)(P)	2019-20	0.80	1.20	0.10
11.	2852-80-001-99 Directorate of Industries and Commerce(NP)	2019-20	9.88	0.01	9.10
12.	6851-00-109-74 Kerala State Co-operative Textile Federation (TEXFED)(P)	2019-20	24.60	1.00	19.49
Director of Coir Development					
13.	2851-00-106-99 Development of Coir Industry-Supervision(NP)	2018-19	15.96	0.16	15.89
		2019-20	16.38	0.32	15.81
14.	2851-00-106-34 Price Fluctuation Fund(P)	2019-20	45.00	10.00	35.45
15.	2851-00-106-98 Assistance for procurement of husk/ fibre(NP)	2019-20	1.93	0.20	1.74
Director of Handloom and Textiles					
16.	2851-00-103-97 Machinery for Collection of Statistics(NP)	2019-20	1.58	0.01	1.54

Appendix 3.12- Concl'd.

(₹ in crore)

Sl. No.	Scheme	Year	Budget allocation	Reappropriation	Final Exp
17.	2851-00-103-99 Development of Handloom Industry-Supervision(NP)	2019-20	8.53	0.07	7.25
Secretary /Electronics and Information Technology Department					
18.	4859-02-004-95 Land Acquisition and Infrastructure Development under IT(P)	2017-18	136.00	11.65	119.65

Appendix 3.13
Schemes in which injudicious re-appropriation led to excess expenditure
(Reference: Paragraph 3.5.6 page No. 125)

(₹ in crore)

Sl. No.	Scheme	Year	Original budget	Supplementary budget	Reappropriation	Net _budget	Expenditure	Excess
Director of Industries and Commerce								
1.	2851-00-001-97 Industries-Taluk Offices(NP)	2017-18	12.991	0.00	-0.19	12.80	13.09	0.29
2.	2851-00-101-96 Strengthening of existing Functional Industrial Estates(NP)	2017-18	0.8646	0.00	-0.13	0.73	0.74	0.01
Director of Coir Development								
3.	2851-00-106-98 Assistance for procurement of husk/ fibre(NP)	2017-18	1.71	0.00	-0.20	1.51	1.55	0.04
4.	2851-00-106-99 Development of Coir Industry-Supervision(NP)	2017-18	16.36	0.00	-1.03	15.33	15.87	0.54
Director of Handloom and Textiles								
5.	2851-00-103-72 Direction and Administration(NP)	2017-18	0.82	0.00	-0.01	0.81	0.84	0.03
6.	2851-00-103-97 Machinery for Collection of Statistics(NP)	2017-18	1.46	0.00	-0.02	1.43	1.48	0.05
7.	2851-00-103-99 Development of Handloom Industry-Supervision(NP)	2017-18	7.89	0.00	-0.43	7.46	7.71	0.25

Appendix 3.14
Non reconciliation of departmental figures with that of AG (A&E)
(expenditure more than ₹ 10 crore)
(Reference: Paragraph 3.5.6 page No127)

(₹ in lakh)

Sl. No	Scheme	Year	Expenditure as booked by the AG (A&E)	Expenditure as booked by the department	Difference
Director of Industries and Commerce					
1.	2851-00-001-97 Industries- Taluk Offices (NP)	2017-18	1309.09	30.38	1278.71
		2018-19	1301.29	29.56	1271.73
		2019-20	1277.94	24.81	1253.13
2.	2851-00-102-86 District Industries Centres(NP)	2017-18	4611.74	94.08	4517.66
		2018-19	4614.39	104.69	4509.70
		2019-20	4565.47	108.10	4457.37
3.	4885-01-200-95 Industrial promotional activities implemented through KSIDC(P)	2018-19	7257.42	8869.00	1611.58
4.	2851-00-101-92 Improving infrastructure in existing DA/DP(P)	2018-19	1423.85	1645.48	221.63
Director of Coir Development					
5.	2851-00-106-99 Development of Coir industry- supervision(NP)	2017-18	1587.21	1530.76	56.45
		2018-19	1589.21	1612.23	23.02
		2019-20	1581.64	1602.81	21.17
6.	2851-00-106-62 Regulated mechanization of coir industry(P)	2017-18	1648.94	1650.67	1.73
		2018-19	3216.51	3218.63	2.12

Appendix 4.1
Statement showing performance of Autonomous Bodies
(Reference: Paragraph 4.14; Page 152)

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	2015-16	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	2016-17	2014-15	30.11.2018	14.11.2018	4 months 14 days
3	Kerala State Commission for Backward classes, Thiruvananthapuram	From 2017-18 to 2021-22	2018-19	2017-18	2017-18	24.08.2020	03.02.2020	7 months 03 days
4	Kerala State Commission for Scheduled Castes and Scheduled Tribes	From 2009 onwards	2018-19	2016-17	2014-15	29.10.2019	22.12.2020	17 months 22 days
5	Kerala Building & Other Construction Workers Welfare Board, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2017-18	2016-17	2016-17	13.06.2019	19.06.2019	11 months 19 days
6	Kerala State Human Rights Commission	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2015-16	30.11.2018	11.03.2020	20 months 11 days
7	Kerala State Legal Services Authority, Ernakulam.	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2014-15	20.10.2016	01.01.2020	18 months
8	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2015-16	30.01.2018	31.05.2019	11 months
9	Permanent Lok Adalath, Ernakulam	1998-99 onwards Act enacted by Parliament	2018-19	2017-18	2017-18	13.01.2021	01.01.2020	6 months

Appendix 4.1 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	2014-15	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	2016-17	2016-17	05.02.2020	08.01.2019	06 months 08 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	2013-14	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	2017-18	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	2014-15	2014-15	2011-12	11.03.2015	13.05.2020	58 months 13 days
16	District Legal Services Authority, Thrissur	1998-99 onwards Act enacted by Parliament	2017-18	2017-18	2016-17	29.10.2019	15.10.2019	15 months 15 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	2014-15	08.11.2016	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

Appendix 4.1 Concl.

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	2012-13	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	15.09.2017	26 months 15 days
22	District Legal Services Authority, Kasaragod	1998-99 onwards Act enacted by Parliament	2012-13	2011-12	2011-12	01.12.2015	17.03.2020	80 months 17 days
23	District Legal Services Authority, Kottayam	2011-12 onwards Act enacted by Parliament	2016-17	2016-17	2016-17	29.05.2019	23.03.2018	08 months 23 days
24	District Legal Services Authority, Alappuzha	2013-14 onwards Act enacted by Parliament	2017-18	2016-17	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	Till 2019-20	2018-19	2014-15	2013-14	30.11.2018	09.01.2021	18 months 09 days

* Not applicable

Appendix 4.2

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

(Reference: Paragraph 4.15 Page 155)

(₹ in crore)

Sl. No.	Name of the undertaking	Accounts finalized up to	Government investment as per the last accounts finalized	Profit/loss as per the last accounts	Government investment last 4 years (2016-17 to 2019-20)	Remarks
1	State Water Transport Department	2015-16	446.92	(-) 42.66	Nil	<i>pro forma</i> Accounts due from 2016-17
2	Kerala State Insurance Department	2013-14	Nil	0.32	Nil	<i>pro forma</i> Accounts due from 2014-15
3	Text Book Office ⁵⁶	1986-87	21.26	(-) 5.61	Nil	<i>pro forma</i> Accounts due from 1987-88

⁵⁶ 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 4.3
Department wise break-up of cases of misappropriation, defalcation etc.
(Reference: Paragraph 4.18, Page 156)

(₹ 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	89.45	0	0	0	0	8	86.39	1	3.07
Animal Husbandry	8	3.15	0	0	0	0	8	3.15	0	0
Archaeology	1	0.20	0	0	0	0	1	0.20	0	0
Co-operative	2	5.72	0	0	0	0	1	1.92	1	3.80
cultural	2	378.75	0	0	2	378.75	0	0	0	0
Directorate of Health Services	19	194.64	4	3.20	5	11.59	10	179.85	0	0
Directorate of Medical Education	9	90.82	2	57.50	3	23.53	4	9.79	0	0
Fisheries	2	4.38	0	0	1	3.85	1	0.53	0	0
Forest and Wild life	4	29.35	0	0	4	29.35	0	0	0	0
General Education	22	63.80	4	7.66	1	1.69	17	54.45	0	0
Higher Education	6	43.83	1	15.43	2	27.45	2	0.22	1	0.73
Home	4	15.82	0	0	2	4.77	1	0.38	1	10.67
Industries	2	40.31	1	40.00	1	0.31	0	0	0	0
Indian System of Medicine	3	11.54	0	0	2	9.70	1	1.85	0	0
Information & Public Relations	1	13.78	0	0	0	0	1	13.78	0	0
Local Self Government	9	105.45	1	1.50	1	0.82	5	99.30	2	3.82
Mining and Geology	2	82.91	0	0	1	65.45	1	17.46	0	0
Planning Board	1	6.86	0	0	1	6.86	0	0	0	0
Public Works	4	7.75	0	0	0	0	4	7.75	0	0

Appendix 4.3 Concl.

(₹ 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
Revenue	1	5.60	0	0	0	0	1	5.60	0	0
Schedule Caste and Schedule Tribe	4	2.94	0	0	2	2.27	1	0.50	1	0.17
Social Justice	2	14.38	0	0	1	5.46	0	0	1	8.92
Taxes	3	104.97	1	49.03	1	53.32	1	2.61	0	0
Technical Education	1	35.10	0	0	0	0	1	35.10	0	0
Transport	2	8.03	0	0	0	0	2	8.03	0	0
Treasury	16	412.94	0	0	3	202.06	7	140.25	6	70.63
Water Resources	8	766.48	0	0	3	627.39	5	139.09	0	0
Total	147	2538.95	14	174.32	36	1454.62	83	808.20	14	101.81