



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	3.36 crore
	b. In 2022	3.56 crore
3.	Density of Population (as per 2011 Census) (All India Density = 418.43 persons per sq. km)	917.15 persons per sq. km
4.	Population Below Poverty Line (BPL) (All India Average = 21.92 <i>per cent</i>)	<i>7.05 per cent</i>
5.	Literacy (as per 2011 census) (All India Average = 73.00 <i>per cent</i>)	<i>94 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 = 69.70 years)	75.20 years
8	Gross State Domestic Product (GSDP) 2021-22 at current prices	₹9,01,997.83
9.	Per capita GSDP Compounded Annual Growth Rate (2011-12 to 2021-22)	Kerala 8.54
10.	GSDP Compounded Annual Growth Rate (2011-12 to 2021-22)	Kerala 9.09
11.	Population Growth (2011 to 2022)	Kerala 5.92
12.	Per Capita GDP (in ₹)	Kerala 2,30,600.81
		All India 1,46,087.25

Appendix 1.2
Time series data on the State Government Finances
(Reference: Paragraph 1.6.2 Page No.9)

(₹ in crore)

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Part A : Receipts						
1.	Revenue Receipts	83,020.14	92,854.47	90,224.67	97,616.83	1,16,640.24
(i)	Tax Revenue	46,459.61 (56)	50,644.10 (55)	50,323.14 (56)	47,660.84 (48)	58,340.52 (50)
	Taxes on Sales, Trade, etc.	24,577.82 (53)	19,225.75 (38)	19,649.64 (39)	17,689.17 (37)	22,487.42 (39)
	State Excise	2,240.42 (5)	2,521.40 (5)	2,255.28 (4)	2,329.22 (5)	2,032.23 (3)
	Taxes on Vehicles	3,662.85 (8)	3,708.61 (7)	3,721.14 (7)	3,386.28 (7)	4,037.10 (7)
	Stamps and Registration fees	3,452.56 (7)	3,693.17 (7)	3,615.01 (7)	3,489.59 (7)	4,857.33 (8)
	Land Revenue	162.17	202.78	332.42	493.35	470.84
	Other Taxes	256.52	240.11	263.39	196.12	229.75
	State Goods and Services Tax	12,007.69 (26)	21,014.71 (42)	20,446.95 (41)	20,028.31 (42)	24,169.81 (41)
	Other taxes and Duties on commodities and Services	99.58	37.57	39.31	48.80	56.04
(ii)	Non-Tax Revenue	11,199.61 (14)	11,783.24 (13)	12,265.22 (14)	7,327.31 (8)	10,462.51 (9)
(iii)	State's share in Union taxes and duties	16,833.08 (20)	19,038.17 (20)	16,401.05 (18)	11,560.40 (12)	17,820.09 (15)
(iv)	Grants in aid from Government of India	8,527.84 (10)	11,388.96 (12)	11,235.26 (12)	31,068.28 (32)	30,017.12 (26)
2.	Miscellaneous Capital Receipts	29.28	46.50	27.48	34.15	60.27
3.	Recovery of Loans and Advances	350.98	210.54	295.32	263.82	479.24
4.	Total revenue and Non debt capital receipts (1+2+3)	83,400.40	93,111.51	90,547.47	97,914.80	1,17,179.75
5.	Public Debt Receipts	30,233.77	33,445.92	60,407.05	69,735.36*	64,932.14
	Internal Debt (excluding Ways & Means Advances and Overdraft)	23,453.50 (78)	2,32,965.63 (70)	22,511.19 (37)	33,493.87 (48)	32,592.64 (50)
	Net transactions under Ways and Means Advances excluding Overdraft	6,335.50 (21)	9,698.12 (29)	35,745.17 (59)	29,222.75 (42)	22,874.48 (35)
	Loans and advances from Government of India	444.77 (1)	452.17 (1)	2,150.69 (4)	7,018.74** (10)	9,465.02 (15)
6.	Total receipts in the Consolidated Fund (4+5)	1,13,634.17	1,26,557.43	1,50,954.52	1,67,650.16	1,82,111.89
7.	Contingency Fund Receipts	..	..	..	..	..
8.	Public Account receipts	2,15,992.46	2,54,069.02	2,61,788.85	3,50,861.93	3,55,961.24
9.	Total receipts of State (6+7+8)	3,29,626.63	3,80,626.45	4,12,743.37	5,18,512.09	5,38,073.13
Part B: Expenditure/Disbursement						
10.	Revenue Expenditure	99,948.35 (91)	1,10,316.39 (92)	1,04,719.92 (92)	1,23,446.33 (89)	1,46,179.51 (90)
	Plan	16,182.00 (16)	13,890.00 (13)	12,036.00 (11)	17,939.54 (15)	18,433.01 (13)
	Non-Plan	83,766.00 (84)	96,426.00 (87)	92,684.00 (88)	1,05,506.79 (85)	1,27,746.49 (87)
	General Services (incl. Interest payment)	45,523.77 (46)	50,827.13 (46)	55,504.03 (53)	50,360.72 (41)	70,110.00 (48)
	Social Services	35,876.27 (36)	38,210.77 (35)	34,044.77 (33)	44,832.44 (36)	50,695.61 (35)
	Economic Services	11,351.08 (11)	12,379.77 (11)	9,107.25 (9)	18,760.72 (15)	15,713.81 (11)
	Grants-in-aid and Contributions	7,197.23 (7)	8,898.72 (8)	6,063.87 (6)	9,492.45 (8)	9,660.09 (7)
11.	Capital Expenditure	8,748.87 (8)	7,430.54 (6)	8,454.80 (7)	12,889.65 (9)	14,191.73 (9)
	Plan	7,994.00 (91)	6,779.00 (91)	7,953.00 (94)	11,935.76 (93)	13,207.69 (93)
	Non-Plan	755.00 (9)	652.00 (9)	502.00 (6)	953.89 (7)	984.04 (7)
	General Services	268.01 (3)	197.96 (3)	157.42 (2)	259.84 (2)	268.26 (2)
	Social Services	1,405.89 (16)	1,784.29 (24)	1,090.64 (13)	2,277.90 (18)	3,342.63 (24)
	Economic Services	7,074.97 (81)	5,448.29 (73)	7,206.74 (85)	10,351.91 (80)	10,580.84 (74)
12.	Disbursement of Loans and Advances	1,540.59 (1)	2,322.89 (2)	1,210.22 (1)	2,548.51 (2)	2,854.29 (2)
13.	Total (10+11+12)	1,10,237.81	1,20,069.82	1,14,384.94	1,38,884.49	1,63,225.53

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

Appendix 1.2 - Contd.

(*₹ in crore*)

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Part B: Expenditure/Disbursement						
14.	Repayment of Public Debt	13,132.10	18,195.99	44,001.28	38,927.85	35,900.00
	Internal Debt (excluding Ways and Means Advances and Overdrafts)	6,221.69	7,805.12	8,072.02	8,449.99	12,275.14
	Net transactions under Ways and Means Advances excluding Overdrafts	6,335.50	9,698.12	35,215.35	29,752.57	22,874.48
	Loans and Advances from Government of India	574.91	692.75	713.91	725.29	750.38
15.	Appropriation to Contingency Fund	...	...	...	...	...
16.	Total disbursement out of Consolidated Fund (13+14+15)	1,23,369.91	1,38,265.81	1,58,386.22	1,77,812.33	1,99,125.53
17.	Contingency Fund disbursements	...	...	75.00	-	-
18.	Public Account disbursements	2,07,174.17	2,42,890.37	2,54,475.08	3,37,817.00	3,36,440.12
19.	Total disbursement by the State (16+17+18)	3,30,544.08	3,81,156.18	4,12,936.30	5,15,629.33	5,35,565.65
Part C: Deficits						
20.	Revenue Deficit (1-10)	16,928.21	17,461.92	14,495.25	25,829.50	29,539.27
21.	Fiscal Deficit (4-13)	26,837.41	26,958.31	23,837.47	40,969.69	46,045.78
22.	Primary Deficit (21-23)	11,717.48	10,210.39	4,622.77	19,994.33	22,742.96
Part D: Other Data						
23.	Interest Payments (included in revenue expenditure)	15,119.93	16,747.92	19,214.70	20,975.36	23,302.82
24.	Financial Assistance to local bodies, etc.	19,553.60	19,382.62	12,132.04	20,504.85	19,112.84
25.	Ways and Means Advances availed /special drawing facility (days)	50.00	67.00	234.00	195.00	110.00
26.	Overdraft availed (days)	Nil	Nil	57.00	35.00	14.00
27.	Interest on WMA/Overdraft	1.54	3.55	28.21	26.95	13.90
28.	Gross State Domestic Product (GSDP) at current prices ⁴⁹	7,01,588.26	7,88,285.58	8,24,374.20	7,99,571.11	9,01,997.83
29.	Outstanding Fiscal Liabilities (year-end)	2,14,518.00	2,41,614.51	2,65,362.36	3,08,386.01 ⁵⁰	3,57,392.76
30.	Outstanding guarantees (year-end)	17,356.00	26,834.65	27,757.01	31,714.27	44,369.85
31.	Maximum amount guaranteed (during the year)	25,104.00	46,796.00	43,433.30	49,076.88	60,604.04
32.	Number of incomplete projects/works	300.00	270.00	295.00	354.00	274.00
33.	Capital blocked in incomplete projects/works	1,208	1,292.00	1,302.00	1,362.35	1,199.78

⁴⁹ GSDP figures taken from Ministry of Statistics and Programme Implementation website as on 15/03/2022.

⁵⁰ Effective Outstanding Fiscal Liabilities would be ₹3,68,761.84 crore as the Department of Expenditure, GoI had decided that GST compensation of ₹14,505.31 crore given to the State as back-to-back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission.

Appendix 1.2 - Concl'd.

(₹ in crore)

Particulars		2017-18	2018-19	2019-20	2020-21	2021-22
Part E: Fiscal Health Indicators						
I	Resource Mobilisation					
	Own Tax revenue/ GSDP	6.62	6.42	6.10	5.96	6.47
	Own non-tax revenue/ GSDP	1.60	1.49	1.49	0.92	1.16
	Central Transfers/ GSDP	3.61	3.86	3.35	5.33	5.30
II	Expenditure Management					
	Total Expenditure/ GSDP	15.71	15.23	13.88	17.37	18.10
	Total Expenditure/ Revenue Receipts	132.78	129.31	126.78	142.28	139.94
	Revenue Expenditure/ Total Expenditure	90.67	91.88	91.55	88.88	89.56
	Revenue Expenditure on Social Services/ Total Expenditure	32.54	31.82	29.76	32.28	31.06
	Revenue Expenditure on Economic Services/ Total Expenditure	10.30	10.31	7.96	13.51	9.63
	Capital Expenditure/ Total Expenditure	7.94	6.19	7.39	9.28	8.69
	Capital Expenditure on Social and Economic Services/ Total Expenditure	7.69	6.02	7.25	9.09	8.53
III	Management of Fiscal Imbalances					
	Revenue deficit/ GSDP	-2.41	-2.22	-1.76	-3.23	-3.28
	Fiscal deficit/ GSDP	-3.83	-3.42	-2.89	-5.12	-5.10
	Primary Deficit / GSDP	-1.67	-1.30	-0.56	-0.25	-2.52
	Revenue Deficit/ Fiscal Deficit	63.08	64.77	60.81	63.05	64.18
IV	Management of Fiscal Liabilities					
	Fiscal Liabilities/ GSDP	30.58	30.65	32.19	38.57	39.62
	Fiscal Liabilities/ Revenue Receipts	258.39	260.21	294.11	315.91	306.41
V	Other Fiscal Health Indicators					
	Return on Investment (<i>per cent</i>)	1.54	1.59	1.13	1.10	2.17
	Financial Assets/ Liabilities	0.4	0.4	0.4	0.4	0.4

Appendix 1.3

Part A: Summarised position of Liabilities/ Sources of funds
(Reference : Paragraph 1.6.4 Page No.13)

(₹ in crore)

Sl No.	As on 31 March 2021	Liabilities/Source of funds	As on 31 March 2022	Increase/ Decrease (-)	Per cent
1	2,05,447.73	Consolidated Fund	2,34,479.86	29,032.13	14.13
a	1,90,474.09	Internal Debt	2,10,791.59	20,317.50	10.67
	1,65,402.04	Market loans	1,83,522.04	18,120.00	10.96
	25,072.05	Others	27,269.55	2,197.50	8.76
b	14,973.64	Loans and Advances from GoI*	23,688.27	8,714.63	58.20
2	100.00	Contingency Fund	100.00	0.00	0.00
3	1,05,829.38	Public Account Liabilities	1,25,780.44	19,951.06**	18.85
a	97,219.13	Small Savings, Provident Funds, etc.	1,15,666.6	18,447.47	18.98
b	4,632.88	Deposits	6,419.34	1,786.46	38.56
c	3,457.91	Reserve Funds	3,372.47	-85.44	-2.47
d	519.46	Suspense and Miscellaneous	322.03	-197.43	-38.01
	3,11,377.11	Total liabilities	3,60,360.30	48,983.19	15.73

Appendix 1.3

Part B: Summarised position of Assets/ Application of funds

(*₹ in crore*)

SI No.	As on 31 March 2021	Assets /Application of funds	As on 31 March 2022	Increase/ Decrease (-)	Per cent
1	1,13,301.05	Consolidated Fund	1,29,807.55	16,506.50	14.57
a	93,575.66	Gross Capital Outlay	1,07,707.11	14,131.45	15.10
b	19,725.39	Loans and Advances made by Government	22,100.44	2,375.05	12.04
2	6,072.44	Public Account	9,009.06	2,936.62	48.36
a	62.27	Advances with Departmental Offices	60.29	(-)1.98	(-)-3.18
b	1,042.19	Remittance Balances	1,473.31	431.12	41.37
c	4,967.98	Cash balance and investment of cash balances	7,475.46	2,507.48	50.47
3	1,19,373.49	Total	1,38,816.61	19,443.14	
4	1,92,003.62	Cumulative excess of expenditure over receipts	2,21,543.69	29,540.07	15.39
	3,11,377.11	Total Assets	3,60,360.30	48,983.19	15.73

** Effective Loans and Advances from GoI for the year 2021-22 would be ₹9,182.96 crore {₹23,688.27 crore - ₹5,766 crore(2020-21) - ₹8,379.31(2021-22) crore} as the Department of Expenditure, GoI had decided that GST compensation of ₹14,145.31 crore given to the State as back to back loan under debt receipts would not be treated as debt of the State for any norms which may be prescribed by the Finance Commission. For the year 2020-21 the effective Loans and Advances from GoI was ₹ 9,207.64 and the GST compensation was ₹5,766 crore.

* Net Public Account Liabilities is ₹17,014.44 crore (Public Account Liabilities ₹19,951.06 crore – Public Account Assets ₹2,936.62 crore) This differs from ₹17,013.65 crore in Chart 1.4 due to ₹0.81 crore booked under MH 8680-00-102- 'Write off from heads of account closing to balance' and a rounding off difference of ₹0.02 crore.

Appendix 1.4

Summarised financial position of the Government of Kerala
as on 31 March 2022

(Reference: Paragraph 1.7.3 Page No: 14)

(*₹ in crore*)

As on 31 March 2021	Liabilities		As on 31 March 2022
1,90,474.09	Internal Debt		2,10,791.59
1,65,402.00	Market Loans bearing interest	1,83,522.00	
0.04	Market Loans not bearing interest	0.04	
647.91	Loans from Life Insurance Corporation of India	447.83	
135.19	Loans from General Insurance Corporation of India	117.79	
3,103.71	Loans from National Bank for Agriculture and Rural Development	2,973.45	
523.60	Loans from National Co-operative Development Corporation	495.97	
827.05	Loans from other institutions	667.09	
19,833.71	Special securities issued to National Small Savings Fund of the Central Government	22,566.54	
0.88	Compensation and other bonds	0.88	
0	Ways and Means Advances from Reserve Bank of India excluding Overdrafts	-	
0	Overdrafts from Reserve Bank of India	-	
14,973.64	Loans and Advances from Central Government		23,688.27
1.16	Pre 1984-85 Loans	1.16	
10.63	Non-Plan Loans	8.84	
6,382.00	Loans for State Plan Schemes	6,023.76	
(*)	Loans for Central Plan Schemes	(*)	
8,579.85	Other loans	17,654.51	
100.00	Contingency Fund (Net)		100.00
97,219.13	Small Savings, Provident Funds, etc.		1,15,666.60
4,632.88	Deposits		6,419.34
3,457.91	Reserve Funds		3,372.47
519.46	Suspense and Miscellaneous		322.03
3,11,377.11	Total		3,60,360.30

(*) ₹ 7,000 only.

Appendix 1.4–Concl.d.

(₹ in crore)

As on 31 March 2021	Assets		As on 31 March 2022
93,575.66 ⁵¹	Gross Capital Outlay on Fixed Assets		1,07,707.11
9,988.05	Investments in shares of Companies, Corporations, etc.	10,481.95	
83,587.61	Other Capital Outlay	97,225.16	
19,725.39 ⁵²	Loans and Advances -		22,100.44
2,755.36	Loans for Power Projects	2,812.04	
16,168.94	Other Development Loans	18,643.36	
801.09	Loans to Government servants and Miscellaneous loans	645.04	
0	Contingency Fund		0
62.27	Advances		60.29
0	Suspense and Miscellaneous Balances		0
1,042.19	Remittance Balances		1,473.31
331.93	Adjustment on account of retirement/disinvestment		392.20
4,967.98	Cash		7,475.46
38.00	Cash in Treasuries and Local Remittances	36.46	
(-)244.42	Deposits with Reserve Bank	(-)330.31	
(-)7.63	Departmental Cash Balance	(-)7.63	
0.53	Permanent Advances	1.13	
2,809.86	Cash Balance Investments	5,230.30	
2,371.64	Reserve Fund Investments	2,545.51	
1,91,671.69 ⁵³	Deficit on Government Account -		2,21,151.49
1,65,855.95	Accumulated deficit at the beginning of the year	1,91,671.69	
25,829.50	Add: (i) Revenue Deficit of the current year	29,539.27	
20.39	(ii) Miscellaneous Government Account	0.80	
34.15	Less: Miscellaneous Capital Receipts	60.27	
3,11,377.11	Total		3,60,360.30

⁵¹ Balance as on 31 March 2021 differs from those shown in the previous year's account due to proforma adjustment vide foot note(b) of Statement 1 of Finance Accounts 2021-22.

⁵² Balance as on 31 March 2021 differs from those shown in the previous year's account due to proforma adjustment vide foot note (c).

⁵³ Balance as on 31 March 2021 differs from those shown in the previous year's account due to proforma adjustment vide foot note (d).

Appendix 1.5
Medium Term Fiscal Plan 2021-22
(Reference: Paragraph 1.7.5 Page No.18)

(₹ in crore)

Item	2017-18 Accounts	2018-19 Accounts	2019-20 Accounts	2020-21 Revised Estimates	2021-22 Budget Estimates	Forward Estimates	
						2022-23	2023-24
Revenue Receipts (A)	83,020.14	92,854.47	90,224.67	93,115.11	1,30,981.06	1,45,209.99	1,58,757.59
State's Own Tax Revenue	46,459.61	50,644.10	50,323.14	45,272.15	71,833.28	81,889.94	93,354.53
Non-Tax Revenue	11,199.61	11,783.24	12,265.22	9,121.27	14,335.79	16,486.16	18,959.08
Resources from Centre	25,360.92	30,427.13	27,636.31	38,721.69	44,811.99	46,833.89	46,443.98
Revenue Expenditure(B)	99,948.35	1,10,316.39	1,04,719.92	1,17,321.54	1,47,891.18	1,59,029.89	1,73,829.75
Non-Interest Revenue Expenditure	84,828.42	93,568.47	85,505.22	97,035.27	1,25,950.98	1,33,689.19	1,46,163.75
Interest	15,119.93	16,747.92	19,214.70	20,286.27	21,940.20	25,340.71	27,666.01
Salaries	31,905.92	31,405.69	31,774.87	28,108.94	39,837.34	43,233.27	46,714.11
Pensions	19,938.41	19,011.94	19,064.29	19,412.45	23,105.98	26,376.58	29,974.24
Non-SPI Revenue Expenditure	32,984.09	43,150.84	34,666.06	49,513.88	63,007.66	64,079.33	69,475.40
Subsidies	1,583.79	1,663.01	1,378.19	4,124.12	2,084.55	2,050.00	2,000.00
Devolution to LSGs	8,470.23	10,278.46	6,861.97	8,289.15	12,398.23	12,436.06	13,914.67
Other Revenue Expenditure	22,930.07	31,209.37	26,425.90	37,100.61	48,524.88	49,593.28	53,560.74
Revenue Deficit (-) / Surplus (+)	-16,928.21	-17,461.92	-14,495.25	-24,206.43	-16,910.12	13,819.90	-15,072.16
Capital Expenditure	10,289.46	9,753.43	9,665.02	11,061.08	14,141.21	16,126.08	18,089.21
Capital outlay	8,748.87	7,430.54	8,454.80	9,390.93	12,596.27	14,503.89	16,385.91
Loan disbursements	1,540.59	2,322.89	1,210.22	1,670.15	1,544.94	1,622.19	1,703.30
Non-Debt Capital Receipts	380.25	257.04	322.80	318.02	353.74	371.43	390.00
Fiscal Deficit (-) / Surplus (+)	-26,837.42	-26,958.31	-23,837.47	-34,949.50	-30,697.59	-29,574.55	-32,771.37
Primary Fiscal Deficit/Surplus	-11,717.49	-10,210.39	-4,622.77	-14,663.23	-8,757.39	-4,233.85	-5,105.36
End of the Period Debt	1,98,608.13	2,23,196.94	2,47,971.44	2,78,564.52	3,12,236.19	3,42,441.98	3,73,864.94
Debt Service	15,119.93	16,747.92	19,214.70	20,286.27	21,940.20	25,340.71	27,666.01
Salary + Pension + Interest	66,964.26	67,165.55	70,053.86	67,807.66	84,883.52	94,950.56	1,04,354.35
Debt Stock	2,10,762.37	2,35,631.50	2,60,311.37	2,96,817.67	3,27,654.70	3,57,229.25	3,90,500.62
Government Guarantees	17,356.46	26,834.65	27,757.01				
Interest/Revenue Receipts (%)	18.21	18.04	21.30	21.79	16.75	17.45	17.43
Debt/ Revenue (%)	253.87	253.76	288.51	318.76	250.15	246.01	245.97
(Salary + Pension + Interest) / Revenue (%)	80.66	72.33	77.64	72.82	64.81	65.39	65.73
(Salary + Pension + Interest) / GSDP (%)	9.54	8.50	8.20	8.25	9.69	9.63	9.41
(Salary + Pension) / GSDP (%)	7.39	6.38	5.95	5.78	7.18	7.06	6.91
Revenue Deficit / Revenue Receipt (%)	20.39	18.81	16.07	26.00	12.91	9.52	9.49
Revenue Deposit / GSDP (%)	2.41	2.21	1.70	2.94	1.93	1.40	1.36
Fixed Deposit / GSDP (%)	3.83	3.41	2.79	4.25	3.50	3.00	2.95
Debt stock / GSDP (%)	30.04	29.82	30.46	36.11	37.39	36.24	35.21
GSDP	7,01,588.00	7,90,302.00	8,54,689.00	8,22,023.00	8,76,283.00	9,85,818.00	11,09,046.00
Nominal GSDP Growth Rate (%)	10.51	12.64	8.15	-3.82	6.60	12.50	12.50
Average Interest rate (%)	7.61	7.50	7.75	7.28	7.03	7.40	7.40

Appendix 2.1

Arrears in Assessments

(Reference: Paragraph 2.3.3.2, Page no. 30)

Head of Revenue	Opening balance	New cases due for assessment during 2020-21	Total assessments due (col.2+3)	Cases disposed off during 2020-21	Balance at the end of the year (col. 4-6)	Percentage of disposal (col. 5 to 4)
Revenue and Disaster Management Department						
1) Building Tax	12,711	1,07,325	1,20,036	97,024	23,012	80.83
2) Plantation Tax	1,257	100	1,357	69	1,288	5.08
R&DM Department Total	13,968	1,07,425	1,21,393	97,093	24,300	79.98
SGST Department						
1) GST	155	1,480	1,635	775	860	47.40
2) a. Sales Tax	936	621	1,557	724	833	46.50
b. Motor Spirit Tax	140	73	213	39	174	18.31
c. Luxury Tax	504	1,804	2,308	2,161	147	93.63
d. Tax on Works Contracts	56	7	63	35	28	55.56
e. Others	11,391	10,724	22,115	21,085	1,030	95.34
2) Taxes on Agricultural Income	24	4	28	20	8	71.43
SGST Department Total	13,206	14,713	27,919	24,839	3,080	88.97

Appendix 2.2
Capital expenditure during 2021-22 compared to 2020-21
(Reference: Paragraph 2.4.3.1 Page No. 52)

(₹ in crore)

Major Heads of Account	2021-22	2020-21	Increase (+)/ Decrease (-)
4202 - Capital Outlay on Education, Sports, Art and Culture	488.32	386.30	102.02
4215 - Capital Outlay on Water Supply and Sanitation	2149.01	1146.16	1002.85
4217 - Capital Outlay on Urban development	19.19	110.11	(-)90.92
4225 - Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	199.77	130.40	69.37
4235 - Capital Outlay on Social Security and Welfare	16.95	34.70	(-)17.75
4402 - Capital Outlay on Soil and water Conservation	49.69	76.07	(-)26.38
4405 - Capital Outlay on Fisheries	281.11	223.83	57.28
4408 - Capital Outlay on Food, Storage and Warehousing	80.39	54.18	26.21
4425- Capital Outlay on Co-operation	17.81	59.11	(-)41.30
4515 - Capital Outlay on other Rural Development Programmes	1,194.05	1,712.44	(-)518.39
4700 - Capital Outlay on Major Irrigation	112.35	83.47	28.88
4702 - Capital Outlay on Minor Irrigation	165.83	117.25	48.58
4711 - Capital Outlay on Flood Control Projects	97.49	36.49	61.00
4860 - Capital Outlay on Consumer Industries	37.10	77.13	(-)40.03
4885 - Other Capital Outlay on Industries and Minerals	244.97	195.61	49.36
5051 - Capital Outlay on Ports and Light Houses	39.36	126.32	(-)86.96
5053 - Capital Outlay on Civil Aviation	10.99	128.50	(-)117.51
5054 - Capital Outlay on Roads and Bridges	3,270.99	2,703.93	567.06
5055 - Capital Outlay on Road Transport	47.18	7.28	39.90
5056 - Capital Outlay on Inland Water Transport	93.13	119.06	-25.93
5075 - Capital Outlay on Other Transport Services	757.51	716.30	41.21
5452 - Capital Outlay on Tourism	152.52	239.76	(-)87.24
5465 - Investments in General Financial and Training Institutions	94.12	400.00	(-)305.88
5475 - Capital Outlay on Other General Economic Services	3,373.66	2,854.59	519.07

Source: Finance Accounts of respective years

Appendix 2.3

Part A: Details of outstanding loans as on 31 March 2022 availed by KIIFB

(Reference: Paragraph 2.9.1 Page No. 68)

(₹ in crore)

Sl. No	Name of Entity from which borrowed	Total Amount borrowed upto 31/03/2022	Balance principal amount as on 31/03/2022
1.	Masala Bond	2,150.00	2,150.00
2.	NABARD	1,365.00	1,230.74
3.	SBI	1,000.00	875.00
4.	UBI	500.00	427.09
5.	Indian Bank	1,000.00	941.20
6.	Syndicate Bank	200.00	190.00
7.	Corporation Bank	250.00	247.92
8.	Bank of Baroda	1,650.00	1,650.00
9.	KIIFB Bonds To KSFE-PRAVASI	646.80	646.79
10.	Loan from Kerala Non-resident Keralites-Welfare Board	291.34	291.34
11.	Bank of India	525.00	525.00
12.	Bank of Maharashtra	890.00	890.00
13.	Canara Bank	500.00	500.00
14.	REC Ltd	2,001.10	2,001.10
15.	HUDCO	500.00	500.00
	Total	13,469.24	13,066.18

Part B: Details of loans raised by KIIFB during 2021-22

(Reference: Paragraph 2.9.1.1 Page No. 68)

Sl. No	Name of Entity from which borrowed	Amount raised during 2021-22 (₹ in crore)
1.	NABARD	800.00
2.	Indian Bank	500.00
3.	Bank of Baroda	1,650.00
4.	Bank of India	525.00
5.	Bank of Maharashtra	890.00
6.	Canara Bank	500.00
7.	KIIFB Bonds To KSFE-PRAVASI Chitty	286.48
8.	Loan from Kerala Non-resident Keralites-Welfare Board	110.20
9.	REC Ltd	2,001.10
10.	HUDCO	500.00
	Total	7,762.78

Appendix 2.4

Part A: Institution-wise details of loans availed by KSSPL and loans outstanding as on 31 March 2022

(Reference: Paragraph 2.9.1 Page No. 68)

(₹ in crore)

Sl. No.	Name of Institutions	2018-19 to 2021-22		Loans Outstanding as on 31 March 2022
		Total Loans availed	Loans Repaid	
1.	Kerala State Beverages Corporation (KSBC)	5,250.00	4,250.00	1,000.00
2.	Kerala State Financial Enterprises (KSFE)	12,270.69	8,150.00	4,120.69
3.	Primary Agricultural Credit Societies (PACS)	10,020.97	6,435.17	3,585.80
4.	Kerala Motor Transport Workers Welfare Fund Board (KTWWB)	2,000.00	0	2,000.00
5.	Kerala Financial Corporation (KFC)	500.00	0	500.00
Total		30,041.66	18,835.17	11,206.49

Part B: Institution-wise details of loans availed by KSSPL during the year 2021-22

(Reference: Paragraph 2.9.1.2 Page No. 69)

Sl. No.	Name of Institutions	Amount (₹ in crore)
1.	Primary Agricultural Credit Societies (PACS)	2,000.00
2.	Kerala State Financial Enterprises (KSFE)	4,050.00
3.	Kerala Financial Corporation (KFC)	500.00
Total		6,550.00

Appendix 2.5
Major defaulters in contributing Guarantee Commission
(Reference: Paragraph 2.9.2 Page No. 71)

Sl. No.	Name of the Institution	Amount
1	Kerala State Road Transport Corporation	103.25
2	Kerala Urban and Rural Development Finance Corporation Limited	43.01
3	KELTRON	17.09
4	Cashew Development Corporation	12.00
5	Travancore Rayons Limited	15.51
6	Kerala Water Authority	42.18
7	Kerala State Co-operative Hospital Complex and Centre For Advanced Medical Service Limited	13.49

Appendix 3.1

List of Budgetary Documents (Reference: Paragraph 3.1.2 Page No. 84)

Sl. No.	Budget Documents	Description
1.	Annual Financial Statement	The Budget
2.	Budget in Brief	Summary documents
3.	Budget at a Glance	
4.	Budget Speech	
5.	Finance Bill/Act	Documents Related to Receipts
6.	Revenue Budget	
7.	Vote On Account for Expenditure from April to July	Documents Related to Expenditure
8.	Demand for Grants Volume I	
9.	Demand for Grants Volume II	
10.	Demand for Grants Volume III	
11.	Debt Budget	
12.	Supplementary Demands for Grants	
13.	Work Appendix II Volume I	
14.	Work Appendix II Volume II	KFR Act related document
15.	Medium Term Fiscal Policy Strategy Statement with Medium Term Fiscal Plan	
16.	Annual Plan Volume-I	Other Related Documents
17.	Staff Appendix (Appendix I Details of Staff)	
18.	Summary Document -XIII Five Year Plan (2017-22) -Schemes and implementing agencies	
19.	Explanatory Memorandum on the Budget	Special Budget Documents
20.	Gender Budget & Child Budget	
21.	Performance Budget	
22.	Concurrent Evaluation & Monitoring of Schemes (CEMS)	
23.	Appendix – IV (Provisions for LSGD Institutions)	

Appendix 3.2

Details of cases where supplementary provision proved unnecessary
(Reference: Paragraph 3.3.2(a), Page No. 91)

(₹ in crore)

Sl. No.	Name of the Grant/ appropriation	Category*	Chief Controlling Officer	Original	Supplementary	Total Budget	Actual expenditure	Saving out of Provisions
(1)	(2)	(3)	(4)	(4)	(5)	(4+5=6)	(7)	(8)
1	I-State Legislature	R(V)	The Secretary, Kerala Legislature Secretariat	160.00	16.03	176.03	154.16	21.88
		R(C)		0.78	0.08	0.86	0.63	0.23
2	II-Heads of States, Ministers and Headquarters Staff	R(V)	The Principal Secretary, Planning and Economic Affairs Department	793.00	52.88	845.88	787.76	58.12
3	VI-Land Revenue	R(V)	The Commissioner, Land Revenue	896.02	41.00	937.02	876.84	60.17
4	XIV-Stationery and Printing and Other Administrative Services	C(V)	The Principal Secretary to Government, General Administration Department	8.88	2.00	10.88	4.52	6.36
5	XV-Public Works	R(V)	The Chief Engineer, Buildings and Local Works, PWD	3,711.23	256.03	3,967.26	3,419.19	548.07
6	XXI-Housing	R(V)	The Secretary, Kerala State Housing Board	111.07	20.29	131.36	108.95	22.40
		C(V)	The Chief Engineer, Buildings and Local Works	36.21	8.90	45.11	21.84	23.28
7	XXIV-Labour, Labour Welfare and Welfare of Non-Residents	R(V)	The Labour Commissioner	1,103.78	122.41	1226.19	975.62	250.57
		C(V)		177.42	6.89	184.31	153.28	31.04
8	XXV-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	R(V)	The Director of Backward Classes Development Department	2,961.90	80.00	3041.9	2802.43	239.48
		C(V)	The Director, Directorate of Minority Welfare	240.14	63.92	304.06	199.77	104.30
9	XXVII-Co-operation	C(V)	The Registrar of Co-operative Societies	135.35	3.00	138.35	57.80	80.55

Appendix 3.2 - Concl'd.

Sl. No.	Name of the Grant/ appropriation	Category*	Chief Controlling Officer	Original	Supplementary	Total Budget	Actual expenditure	Saving out of Provisions
(1)	(2)	(3)	(4)	(4)	(5)	(4+5=6)	(7)	(8)
10	XXIX-Agriculture	C(V)	The Chief Engineer (Irrigation & Administration) The Director, Soil Survey & Soil Conservation Department The Director, Department of Agriculture Development and Farmer's Welfare	281.99	19.23	301.22	248.62	52.59
11	XXXI-Animal Husbandry	C(V)	The Chief Engineer, Buildings and Local Works, PWD	21.33	0.47	21.80	20.05	1.74
12	XXXVII-Industries	R(V)	The Director of Industries and Commerce	538.98	42.16	581.14	524.10	57.04
		C(V)	The Director of Coir Development The Director of Handlooms and Textiles	1,074.37	32.80	1,107.17	758.21	348.96
13	XXXVIII-Irrigation	R(C)	The Chief Engineer, Project I and II (Irrigation) The Chief Engineer (Irrigation & Administration) The Chief Engineer, Irrigation Design & Research Board (IDRB)	0.05	1.31	1.36	0.00	1.36
14	XXXIX-Power	R(V)	The Secretary to Government, Power Department	415.44	0.03	415.47	380.91	34.56
15	XLIII-Compensation and Assignments	R(V)	The Additional Chief Secretary to Government	10,448.43	1,056.75	11,505.18	9,734.72	1,770.47
16	XLVI-Social Security and Welfare	R(V)	The Secretary to Government, Social Justice Department	10,701.02	110.48	10,811.5	8,845.93	1,965.57
17	LXI-Public Debt Repayment	C(C)	The Additional Chief Secretary to Government, Finance Department	52,446.25	12.33	52,458.58	35,900.00	16,558.59
Total		Cases 22		86,263.64	1,948.99	88,212.63	65,975.33	22,237.33

Source: Compilation from VLC data

*R(V)- Revenue Voted, R(C)- Revenue Charged, C(V)- Capital Voted, C(C)- Capital Charged

Appendix 3.3

Details of cases where supplementary provision (₹25 crore or more in each case) proved excessive
(Reference: Paragraph 3.3.2(b) Page No. 92)

(₹ in crore)

Sl. No.	Name of the Grant	Category*	Original	Supplementary	Total Budget	Actual expenditure	Savings out of Provisions
(1)	(2)	(3)	(4)	(5)	(4+5 = 6)	(7)	(8)
1	III - Administration of Justice	R(V)	964.83	96.33	1,061.16	1,054.41	6.75
2	V - Agricultural Income Tax and Sales Tax	R(V)	415.97	39.01	454.98	432.59	22.39
3	IX - Taxes on Vehicles	R(V)	211.65	34.50	246.15	241.71	4.45
4	X - Treasury and Accounts	R(V)	385.04	36.15	421.19	417.89	3.30
5	XI - District Administration and Miscellaneous	R(V)	838.73	97.88	936.61	909.43	27.18
6	XII - Police	R(V)	4,465.08	724.20	5,189.28	5,084.69	104.60
7	XV - Public Works	C(V)	1,754.71	2,466.90	4,221.61	3,546.91	674.70
		C(V)	30.00	43.55	73.55	47.30	26.25
8	XVII - Education, Sports, Art and Culture	R(V)	23,572.79	1,586.50	25,159.29	25,142.78	16.51
9	XVIII - Medical and Public Health	C(V)	236.60	96.06	332.66	296.57	36.08
		R(V)	9,601.55	1,541.38	11,142.93	11,050.57	92.36
10	XIX- Family Welfare	R(V)	525.26	197.00	722.26	719.38	2.88
11	XX - Water Supply and Sanitation	C(V)	1,115.15	1,511.22	2,626.37	2,149.01	477.37
12	XXX - Food	R(V)	2,842.26	1,306.00	4,148.26	3,731.78	416.47
13	XXXIII - Fisheries	R(V)	387.22	110.00	497.22	438.85	58.37
		C(V)	238.32	129.16	367.48	331.75	35.73
14	XXXV - Panchayat	C(V)	320.00	125.07	445.07	433.91	11.16
15	XXXVIII - Irrigation	R(V)	468.25	80.52	548.77	522.43	26.34
16	XXXIX - Power	C(V)	37.60	27.25	64.85	58.32	6.52
17	XLI- Transport	C(V)	1,444.70	1,804.16	3,248.86	3,190.50	58.36
18	Debt Charges	R(V)	21,940.20	1,593.52	23,533.72	23,315.31	218.41
Total		21 cases	71,795.91	13,646.36	85,44,227.00	83,116.09	2,326.18

Source: Compilation from VLC data

Revenue Voted, R(C)-Revenue Charged, C(V)-Capital Voted, C(C)-Capital Charged

Appendix 3.4

List of grants having large savings (savings above ₹100 crore) and surrender therefrom during the year
(Reference: Paragraph 3.3.4.3 Page No: 100)

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving	Surrender	Percentage of Surrender	Savings excluding surrender
Revenue (Voted)									
1	XII-Police	4,465.08	724.20	5,189.29	5,084.69	104.60	56.68	54.19	47.91
2	XV-Public Works	3,711.23	256.03	3,967.26	3,419.19	548.07	329.99	60.21	218.08
3	XXII-Urban Development	1,899.43	0.00	1,899.43	919.09	980.34	971.76	99.12	8.59
4	XXIV-Labour, Labour Welfare and Welfare of Non-Residents	1,103.78	122.41	1,226.19	975.62	250.57	220.53	88.01	30.04
5	XXV-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2,961.90	80.00	3,041.90	2,802.43	239.48	233.14	97.36	6.33
6	XXVII-Co-operation	481.03	0.00	481.03	379.86	101.18	99.05	97.90	2.13
7	XXIX-Agriculture	3,518.73	0.00	3,518.73	2,771.69	747.04	700.31	93.75	46.72
8	XXX-Food	2,842.26	1,306.00	4,148.25	3,731.78	416.47	29.74	7.14	386.73
9	XXXV-Panchayat	933.37	0.00	933.37	575.87	357.50	352.37	98.56	5.14

Appendix 3.4 Concl.d.

(₹ in crore)

Sl. No	Number and name of the grant	Original	Supplementary	Total	Actual	Saving	Surrender	Percentage of Surrender	Savings excluding surrender
10	XXXVI-Rural Development	4,252.68	0.00	4,252.68	1,068.59	3,184.09	3,181.41	99.92	2.68
11	XLIII-Compensation and Assignments	10,448.43	1,056.75	11,505.18	9,734.72	1,770.47	1,762.23	99.53	8.24
12	XLVI-Social Security and Welfare	10,701.02	110.48	10,811.50	8,845.93	1,965.57	1,961.98	99.82	3.60
Total		47,318.96	3,655.88	50,974.83	40,309.46	10,665.37	9,899.19	92.82	766.18
Capital (Voted)									
13	XV-Public Works	1,754.71	2,466.90	4,221.60	3,546.91	674.70	433.18	64.20	241.52
14	XX-Water Supply and Sanitation	1,115.15	1,511.22	2,626.37	2,149.01	477.37	470.88	98.64	6.49
15	XXII-Urban Development	185.01	0.00	185.01	19.19	165.82	131.14	79.08	34.68
16	XXV-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	240.14	63.92	304.06	199.77	104.30	101.26	97.09	3.04
17	XXVIII-Miscellaneous Economic Services	4,147.16	0.00	4,147.16	3,470.03	677.13	671.73	99.20	5.41
18	XXXVI-Rural Development	1,387.81	0.00	1,387.81	760.14	627.67	562.78	89.66	64.89
19	XXXVII-Industries	1,074.37	32.80	1,107.17	758.21	348.96	334.68	95.91	14.28
Total		9,904.35	4,074.84	13,979.19	10,903.24	3,075.95	2,705.64	623.79	370.31
Capital (Charged)									
20	LXI-Public Debt Repayment	52,446.25	12.33	52,458.58	35,900.00	16,558.58	16,558.58	100.00	0
Total		52,446.25	12.33	52,458.58	35,900.00	16,558.58	16,558.58	100.00	0
Grand Total		1,09,669.55	7,743.05	1,17,412.60	87,112.70	30,299.91	29,163.41		1,136.49

Appendix 3.5

Grants/ appropriations (divided into revenue/ capital and voted/ charged) with budget utilisation less than 50 per cent under each section

(Reference: Paragraph 3.3.4.3 Page No: 100)

(₹ in crore)

Sl No.	Grant	Category	Original Grant	Supplementary Grant	Total Grant	Expenditure	Savings (-)	Surrender	Utilisation percentage
1	-2	-3	-4	-5	(4+5=6)	-7			-8
1	V-Goods and Service Tax, Agricultural Income Tax and Sales Tax	Revenue Charged	2.27	0	2.27	0.003	-2.267	2.26	0.17
2	VIII-Excise	Revenue Charged	0.1	0	0.1	0	-0.1	0.1	0
3	XIV-Stationery and Printing and Other Administrative Services	Capital Voted	8.88	2	10.88	4.52	-6.36	6.36	41.54
		Revenue Charged	0.15	0.3	0.44	0.17	-0.27	0.01	38.32
4	XVIII-Medical and Public Health	Revenue Charged	0.12	0	0.12	0.03	-0.09	0.09	22.42
5	XIX-Family Welfare	Revenue Charged	0.01	0	0.01	0	-0.01	0.01	0
6	XXI-Housing	Capital Voted	36.21	8.9	45.11	21.84	-23.27	23.28	48.41
7	XXII-Urban Development	Capital Voted	185.01	0	185.01	19.19	-165.82	131.14	10.37
		Revenue Charged	0.01	0	0.01	0	-0.01	0.01	0
		Revenue Voted	1,899.43	0	1,899.43	919.09	-980.34	971.76	48.39
8	XXIII-Information and Publicity	Capital Voted	4.2	0	4.2	0.36	-3.84	3.83	8.6
9	XXVII-Co-operation	Capital Voted	135.35	3	138.35	57.8	-80.55	80.23	41.78

Appendix - 3.5 Concl.d.

Sl No.	Grant	Category	Original Grant	Supple- mentary Grant	Total Grant	Expen- diture	Savings (-)	Surrender	Utilisation percentage
1	-2	-3	-4	-5	(4+5=6)	-7			-8
10	XXIX- Agriculture	Revenue Charged	0.1	0	0.1	0	-0.1	0.1	3
11	XXXVI-Rural Development	Revenue Voted	4,252.68	0	4,252.68	1,068.59	-3,184.1	3,181.41	25.13
12	XXXVIII- Irrigation	Revenue Charged	0.05	1.31	1.36	0	-1.36	1.36	0
13	XLVI-Social Security and Welfare	Capital Voted	100.19	0	100.19	17.45	-82.74	77.16	17.41
		Total	6,624.76	15.51	6,640.26	2,109.04	-4,531.2	4,479.11	

Source: Compilation from VLC data

Appendix 3.6

List of Grants having Persistent Savings from 2017-18 to 2021-2022
(Reference: Paragraph 3.3.4.4; page No: 100)

(₹ in crore)

Sl. No.	Name of the Grant	Amount of savings (savings as a percentage of total provision)				
		2017-18	2018-19	2019-20	2020-21	2021-22
1	II-Heads of States, Ministers and Headquarters Staff	237.65 (24.92)	211.31 (20.92)	279.36 (28.99)	214.56 (23.56)	70.22 (6.48)
2	III-Administration of Justice	48.74 (5.73)	51.60 (5.67)	50.97 (5.40)	121.10 (12.77)	7.68 (0.61)
3	V-Agricultural Income Tax and Sales Tax	19.62 (5.44)	25.03 (6.87)	31.35 (9.14)	20.58 (6.16)	24.66 (5.39)
4	VI-Land Revenue	42.03 (6.12)	71.85 (9.90)	43.03 (6.27)	109.51 (15.38)	60.18 (6.42)
5	VIII-Excise	29.97 (9.69)	35.76 (11.18)	13.01 (4.31)	30.17 (10.08)	5.05 (1.29)
6	IX-Taxes on Vehicles	14.98 (10.00)	5.84 (3.80)	12.52 (7.03)	18.18 (10.85)	4.45 (1.81)
7	X-Treasury and Accounts	1.50 (0.62)	14.73 (4.87)	20.43 (6.64)	35.82 (11.61)	3.30 (0.78)
8	XI-District Administration and Miscellaneous	40.72 (5.25)	31.83 (4.23)	53.29 (6.79)	16.57 (2.04)	27.30 (2.91)
9	XII-Police	328.06 (8.26)	454.82 (10.98)	464.10 (11.33)	475.84 (12.26)	91.19 (1.74)
10	XIV-Stationery and Printing and Other Administrative Services	48.55 (9.07)	61.19 (10.71)	71.79 (12.71)	77.20 (13.97)	8.37 (1.24)
11	XVII-Education, Sports, Art and Culture	1,145.22 (5.59)	1,853.82 (8.64)	2,655.01 (12.24)	4,275.81 (19.95)	1.10 (0.00)
12	XVIII-Medical and Public Health	297.73 (4.49)	871.73 (11.51)	218.01 (3.02)	633.45 (6.98)	128.80 (1.12)
13	XXI-Housing	59.84 (34.32)	127.94 (65.67)	126.28 (60.47)	22.95 (12.42)	45.67 (25.84)
14	XXII-Urban Development	1,134.05 (62.48)	1,784.01 (59.94)	1,114.61 (50.47)	973.60 (37.96)	1,146.18 (54.52)
15	XXIII-Information and Publicity	16.18 (15.28)	16.91 (14.94)	32.52 (30.38)	6.59 (5.55)	8.89 (8.36)
16	XXIV-Labour, Labour Welfare and Welfare of Non-Residents	337.66 (21.54)	240.70 (14.54)	730.85 (46.77)	311.43 (23.77)	281.60 (19.96)

Appendix 3.6 Concl.

(₹ in crore)

Sl. No.	Name of the Grant	Amount of savings (savings as a percentage of total provision)				
		2017-18	2018-19	2019-20	2020-21	2021-22
17	XXV-Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	451.68 (13.06)	717.78 (20.71)	1190.42 (36.44)	226.02 (7.41)	343.77 (10.27)
18	XXVII-Co-operation	168.96 (25.10)	184.72 (18.50)	219.38 (36.58)	51.39 (9.32)	181.72 (29.34)
19	XXVIII-Miscellaneous Economic Services	1,638.10 (53.82)	1,768.09 (49.56)	3,799.47 (61.43)	1,239.99 (26.67)	676.30 (15.40)
20	XXIX-Agriculture	874.66 (21.46)	1,012.45 (23.82)	1,734.51 (43.97)	579.57 (16.47)	799.73 (20.94)
21	XXX-Food	361.82 (18.85)	522.80 (25.94)	583.50 (30.84)	959.36 (13.63)	416.64 (9.79)
22	XXXII-Dairy	8.79 (4.26)	28.37 (13.38)	45.02 (24.45)	11.84 (7.17)	10.73 (5.72)
23	XXXIII-Fisheries	162.9 (18.72)	294.23 (31.99)	251.46 (35.10)	70.78 (11.24)	94.12 (10.88)
24	XXXIV-Forest	141.99 (18.78)	135.15 (18.44)	105.79 (15.58)	29.43 (4.33)	12.93 (1.62)
25	XXXV-Panchayat	165.70 (13.61)	568.97 (40.82)	608.98 (44.83)	218.27 (15.34)	368.66 (26.74)
26	XXXVI-Rural Development	3,033.34 (74.95)	2,689.82 (69.47)	3,915.81 (71.63)	2,485.03 (46.31)	3,811.76 (67.58)
27	XXXVII-Industries	324.02 (16.88)	530.48 (30.31)	883.72 (54.62)	194.39 (11.48)	406.01 (23.01)
28	XXXVIII-Irrigation	192.01 (20.30)	280.02 (32.98)	293.99 (37.02)	355.60 (40.97)	104.91 (11.63)
29	XXXIX-Power	29.19 (14.05)	171.28 (87.89)	491.90 (94.00)	58.97 (5.91)	41.09 (8.55)
30	XL-Ports	156.21 (37.18)	68.29 (24.03)	56.67 (33.53)	49.01 (22.12)	32.89 (22.60)
31	XLI-Transport	296.38 (13.47)	266.7 (14.08)	481.85 (21.21)	107.04 (3.59)	63.97 (1.85)
32	XLIII-Compensation and Assignments	1,036.40 (12.57)	1,526.69 (14.62)	3,859.49 (38.79)	252.60 (2.59)	1,770.47 (15.39)
33	XLV-Miscellaneous Loans and Advances	178.85 (73.43)	8.86 (2.41)	1.66 (10.60)	4.89 (32.98)	1.80 (8.34)
34	XLVI-Social Security and Welfare	613.66 (8.69)	1,770.63 (31.19)	600.34 (13.37)	402.99 (2.83)	2,048.32 (18.77)

Appendix 3.7
Schemes with low percentage (less than 50 per cent) of budget utilisation
(Reference: Paragraph 3.3.4.5 Page No: 100)

(₹ in crore)

Sl No.	Head of account	Total Grant	Expenditure	Percentage utilisation
	XIV-Stationery and Printing and Other Administrative Services			
1	4058-00-103-95(V)-Modernisation of Government Presses	6.50	0.91	13.93
2	4058-00-103-99(V)-Construction of buildings for Government Presses	1.50	0.73	48.95
	XXI-Housing			
3	2216-80-800-89(V)-EMS Housing Scheme-Assistance to LSGI's to meet interest liability of loans availed from Co-operative Banks and Commercial Banks	2.00	0.10	5.17
4	4216-01-700-86(V)-Construction of quarters for Judges (60% CSS)	15.00	0.14	0.93
5	4216-80-201-97(V)-Aswas Rental Housing Scheme	6.00	1.80	30.00
	XXII-Urban Development			
6	2217-05-001-64(V)-Scheme for Preparing Master Plans and Detailed Town Plans	2.00	0.92	45.82
7	2217-05-051-98(V)-Construction of New Building for the newly formed Municipalities	7.00	1.00	14.29
8	2217-05-191-35(V)-Greater Cochin Development Authority	2.00	0.00	0.00
9	2217-05-191-48(V)-Block Grants for Centrally Sponsored Schemes	1,006.15	335.21	33.32
10	2217-05-192-48(V)-Block Grants for CSS	638.85	271.82	42.55
11	2217-80-800-58(V)-Establishing a System for Third Party Quality Monitoring of Constructions Under Local Governments	2.00	0.00	0.00
12	4217-60-051-95(V)-Total Housing Scheme - Urban (LIFE - Parppida Mission)	185.00	15.60	8.43
	XXIII-Information and Publicity			
13	2220-01-001-96(V)-Special Public Relations Campaigns	4.50	1.85	41.01
14	2220-01-105-98(V)-Production of Video Documentary Films	4.00	1.78	44.53
15	2220-60-106-93(V)-Outdoor Publicity Campaign	6.00	0.03	0.43
16	2220-60-800-77(V)-Sutharya Keralam - Phone-in-Programme through Doordarshan/All India Radio	5.50	1.35	24.46
17	4220-60-101-64(V)-Modernisation of Tagore Theatre	3.60	0.08	2.32

Appendix 3.7 Contd.

Sl No.	Head of account	Total Grant	Expenditure	Percentage utilisation
	XXVII-Co-operation			
18	2425-00-101-98(V)-Administrative Reforms in Co-operative Department	2.78	0.33	11.74
19	2425-00-107-64(V)-Assistance for promoting production, Procurement/Storage, Processing and marketing of Agricultural products	3.00	1.00	33.33
20	2425-00-107-65(V)-Assistance to Grameen Markets or Vegetable Collection Centres in Panchayats, Municipalities and Municipal Corporations through PACS	4.00	0.03	0.75
21	2425-00-107-66(V)-Modernisation of Credit Co-operatives - Introduction of new technology in Co-operative sector	20.00	0.01	0.05
22	2425-00-108-32(V)-Assistance to Co-operative Entrepreneurship-Employment Generation Scheme	2.00	0.00	0.00
23	2425-00-108-36(V)-Assistance to Primary Marketing Co-operatives to strengthen the agricultural marketing sector	1.50	0.13	8.96
24	2425-00-108-42(V)-Assistance for development of SC/ST Co-operatives	11.60	5.37	46.31
25	2425-00-108-49(V)-Assistance to Consumer Co-operatives and Neethi Stores	2.50	1.00	39.82
26	2425-00-108-60(V)-Assistance to Co-operative for promotion of large-scale commercial operations	2.50	1.07	42.79
27	2425-00-108-67(V)-Assistance to Miscellaneous Co-operatives	4.50	1.41	31.40
28	2425-00-108-76(V)-Integrated Development of Primary Agricultural Credit Societies (NCDC 100%)	1.35	0.42	31.32
29	2425-00-108-80(V)-Subsidy to Co-operatives for Conducting Festival Markets	80.00	29.42	36.77
30	4425-00-107-84(V)-Assistance to Co-operative Entrepreneurship Employment Generation Scheme	1.00	0.20	20.00
31	4425-00-107-89(V)-Investment/Contribution to PACS	6.00	0.47	7.83
32	4425-00-108-29(V)-Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	1.00	0.00	0.00
33	4425-00-108-34(V)-Share Capital Contribution for Development of SC/ST Co-operatives	2.40	1.16	48.37
34	4425-00-108-71(V)-Integrated Development of Primary Agricultural Credit Societies (100% NCDC)	13.64	0.00	0.00
35	6425-00-107-72(V)-Assistance to Primary Agricultural Credit Co-operatives	2.00	0.15	7.70
36	6425-00-108-10(V)-Loans to Co-operatives under NABARD's RIDF	48.00	19.92	41.50
37	6425-00-108-11(V)-Assistance to Miscellaneous Co-operatives	1.50	0.74	49.35
38	6425-00-108-74(V)-Integrated Co-operative Development Project - NCDC Assistance	15.81	0.00	0.00

Appendix 3.7 Contd.

Sl No.	Head of account	Total Grant	Expenditure	Percentage utilisation
	XXXVI-Rural Development			
39	2505-02-101-99(V)-Mahatma Gandhi National Rural Employment Guarantee Programme (90% CSS)	3,140.39	114.21	3.64
40	2515-00-102-31(V)-Incentivising District Plans - Rural	20.00	0.00	0.00
41	2515-00-789-99(V)-Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) - Water Shed Component	2.50	1.05	42.19
42	4515-00-102-49(V)-Total Housing Scheme - Rural (LIFE - Parppida Mission)	410.41	46.25	11.27
43	4515-00-800-48(V)-Special Livelihood Restoration Package in Flood affected areas - implemented through Kudumbasree	60.00	27.24	45.40
	XLVI-Social Security and Welfare			
44	2235-02-101-68(V)-Issuing Disability Certificate Cum Identity Cards to Disabled Persons	1.00	0.18	17.53
45	2235-02-101-73(V)-Model Programme for Support and Rehabilitation of Adult Mentally Challenged Persons	5.00	0.78	15.51
46	2235-02-102-27(V)-Establishment of Apex Training Centre and Balabhavan at Pinarayi Grama Panchayath	1.00	0.00	0.00
47	2235-02-102-28(V)-National Nutrition Mission (80% CSS)	81.59	30.31	37.15
48	2235-02-102-38(V)-National Creche Scheme (60% CSS)	7.83	3.53	45.09
49	2235-02-102-39(V)-Supplementary Nutrition Programme for Children (50% CSS)	352.13	134.97	38.33
50	2235-02-102-41(V)-Integrated Rural Technology Centre Training Programme to AWWs in Pre-School Education	1.50	0.20	13.19
51	2235-02-102-44(V)-ICDS Training Programme (60% CSS)	3.00	1.34	44.78
52	2235-02-102-93(V)-C.H.Muhammed Koya Memorial State Institute for the Mentally Handicapped, Pangappara	9.00	3.60	39.97
53	2235-02-103-56(V)-Pradhan Manthri Mathru Vandana Yojna (60% CSS)	75.00	34.13	45.50
54	2235-02-103-80(V)-Gender Park	15.50	1.71	11.02
55	2235-02-104-79(V)-National Action Plan for Senior Citizens (60% CSS)	8.45	0.60	7.09
56	2235-02-106-93(V)-Assistance to Aftercare and Follow up Services and Victim Rehabilitation	2.50	1.20	47.87
57	2235-02-191-50(V)-Block Grant for Revenue Expenditure	14.51	5.23	36.01

Appendix 3.7 Concl.

SI No.	Head of account	Total Grant	Expenditure	Percentage utilisation
58	2235-02-196-50(V)-Block Grant for Revenue Expenditure	35.94	16.46	45.80
59	2235-02-197-50(V)-Block Grant for Revenue Expenditure	4.88	2.04	41.73
60	2235-03-191-48(V)-Block Grant for CSS	22.51	0.00	0.00
61	2235-03-192-48(V)-Block Grant for CSS	25.51	0.00	0.00
62	2235-03-198-48(V)-Block Grant for CSS	102.01	0.00	0.00
63	2235-60-200-63(V)-National Action Plan for Drug Demand Reduction (NAPDDR)-100% CSS	31.70	0.14	0.45
64	4235-02-101-98(V)-Creation of Barrier Free Environment to Persons with Disabilities under Accessible India Campaign (100% CSS)	34.30	0.00	0.00
65	4235-02-101-99(V)-Barrier Free Kerala Scheme	9.00	1.52	16.90
66	4235-02-102-87(V)-Construction of Model Anganwadies	11.00	1.68	15.24
67	4235-02-102-88(V)-Construction of District Early Intervention Centre	1.50	0.00	0.00
68	4235-02-103-95(V)-Setting up of Vanitha Mithra Kendra-Construction of Working Women's Hostel (60% CSS)	16.18	1.85	11.42
69	4235-02-103-96(V)-Modernisation of Social Justice Offices and Welfare Institutions	2.00	0.94	46.96
70	4235-02-190-95(V)-Investment in Kerala State Welfare Corporation for Forward Communities	5.00	0.00	0.00
71	4235-02-190-99(V)-Corporation for the Welfare of the Physically Handicapped - Investments	4.00	0.00	0.00
72	6235-02-190-98(V)-Loans to Kerala State Women's Development Corporation	5.00	0.00	0.00
	Total	6,646.52	1,127.31	16.96

Appendix 3.8

Schemes with Excess Expenditure (₹ five crore and above) during 2021-22
(Reference: Paragraph 3.3.5.2 ; page No. 102)

(₹ in crore)

SI No	Head of Account	Total provision	Expenditure	Excess
1	2	3	4	5= 4-3
Revenue/ Capital Voted				
VII-Stamps and Registration				
1	2030-02-102-99-Expenses on Sale of Stamps	34.00	39.51	5.51
XII-Police				
2	2055-00-003-94-Kerala Police Academy - In-service Cadets	2.51	10.38	7.87
3	2055-00-101-98-Special Branch C.I.D	128.14	135.22	7.08
4	2055-00-101-99-Crime Branch	101.07	110.51	9.43
5	2055-00-104-98-India Reserve Battalion	82.28	93.77	11.49
6	2055-00-104-99-Armed Police	524.54	573.21	48.67
7	2055-00-107-99-State Industrial Security Force	44.08	55.14	11.06
8	2055-00-109-99-District Force	3,029.07	3,482.18	453.11
9	2055-00-111-99-Railway Police	56.66	64.51	7.86
10	2055-00-114-99-Wireless Unit	60.98	68.66	7.69
11	2062-00-104-99-Vigilance	100.97	108.58	7.61
12	4055-00-207-88-Installation of CCTV cameras in Police Stations	0.00	11.89	11.89
XIII-Jails				
13	2056-00-101-99-Jails	154.94	170.98	16.04
XVI-Pensions and Miscellaneous				
14	2071-01-101-94-Medical Allowance to Pensioners	185.40	303.98	118.58
15	2071-01-101-96-Introduction of ex-gratia Pension	55.71	62.29	6.58
16	2071-01-107-97-Cost of Remittance of Pension by Money orders	0.00	29.62	29.62
17	2071-01-115-99-Leave encashment benefits	683.84	747.31	63.46

Appendix 3.8 – Contd.

SI No	Head of Account	Total provision	Expenditure	Excess
1	2	3	4	5= 4-3
18	2071-01-117-95-Government backlog contribution to National Pension System - State Government Employees	46.77	59.08	12.31
19	2075-00-103-95-Net proceeds of Lotteries transferred to Karunya Benevolent Fund	0.00	44.22	44.21
20	2075-00-800-40-Contribution to Chief Minister's Distress Relief Fund	464.31	514.10	49.79
21	2075-00-800-72-Miscellaneous Payments and Other Liabilities	1,051.00	4,419.30	3,368.30
XVII-Education, Sports, Art and Culture				
22	2202-01-101-98-Upper Primary Schools	1,300.21	1,494.13	193.92
23	2202-01-101-99-Lower Primary Schools	1,513.13	1,651.24	138.12
24	2202-01-102-99-Teaching Grant	4,759.27	5,453.49	694.22
25	2202-02-109-78-Government Vocational Higher Secondary Schools	295.99	316.71	20.71
26	2202-02-109-86-Higher Secondary Education (Plus Two Courses)	1,327.51	1,570.30	242.79
27	2202-02-110-94-Aided Higher Secondary Schools - Teaching Grant	1,873.39	2,120.10	246.71
28	2202-02-110-95-Aided Vocational Higher Secondary Schools - Teaching Grant	264.22	280.90	16.68
29	2202-02-110-99-Teaching Grant	3,030.52	3,475.25	444.73
30	2202-03-103-93-Training Colleges	13.26	19.11	5.85
31	2202-03-103-98-Sanskrit Colleges	11.72	20.86	9.14
32	2202-03-103-99-Arts and Science Colleges	440.23	765.31	325.08
33	2203-00-104-97-Private Polytechnics	41.26	47.05	5.79
34	2203-00-105-91-Setting up of Polytechnics by upgrading Technical High Schools	42.36	50.40	8.04

Appendix 3.8 – Contd.

SI No	Head of Account	Total provision	Expenditure	Excess
1	2	3	4	5= 4-3
35	4202-01-202-91-Infrastructure facilities	40.89	56.21	15.32
36	4202-01-202-92-Vocational Higher Secondary Education	7.00	12.39	5.39
37	4202-01-202-93-Infrastructure - School Education	103.90	141.44	37.54
38	4202-01-203-83-Colleges Infrastructure Upgradation Programme (CIUP)	13.94	20.56	6.62
39	4202-02-103-99-Technical High School Buildings	6.00	11.24	5.24
40	4202-02-104-99-Polytechnic Buildings	17.30	29.75	12.45
41	4202-02-105-90-Development of other Engineering Colleges	12.66	17.91	5.26
42	4202-02-105-99-Buildings	12.31	17.46	5.14
43	6202-02-105-98-Loans to Institute of Human Resources Development (IHRD)	25.00	35.00	10.00
XXVIII-Miscellaneous Economic Services				
44	3475-00-201-99-Land Board and Land Tribunals under the Kerala Land Reforms Act 1963	47.69	54.48	6.79
45	5465-01-190-96-Participation in the issue of shares in the regional Rural Banks	0.00	94.12	94.12
46	5475-00-115-93-Post Flood Projects Under the Rebuild Kerala Initiative (KfW Aided - RKDP Project Loan))	0.00	125.00	125.00
48	5475-00-115-98-Share of KIIFB from Motor Vehicle Tax	1,000.00	1,568.08	568.08
49	5475-00-800-77-Capital Works / Projects under Land Revenue	0.00	52.09	52.09
50	5475-00-800-91-Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	20.00	25.91	5.91

Appendix 3.8 – Contd.

SI No	Head of Account	Total provision	Expenditure	Excess
1	2	3	4	5= 4-3
XXIX-Agriculture				
51	2401-00-001-96-Strengthening of Agricultural Administration and introduction of Training and Visiting System of Extension	415.61	436.01	20.40
52	2401-00-104-71-Paramparagat Krishi Vikas Yojana (PKVY)	0.00	12.85	12.85
53	2401-00-109-57-Mission for Integrated Development of Horticulture (60% CSS)	0.00	31.15	31.15
54	2401-00-109-58-Sub Mission on Agricultural Mechanisation (SMAM) (60% CSS)	0.00	109.79	109.79
55	2401-00-109-59-Rashtriya Krishi Vikas Yojana (60% CSS)	0.00	71.99	71.99
56	2401-00-110-82-Restructured State Crop Insurance Scheme	20.00	31.80	11.80
57	2401-00-789-78-Sub Mission on Agricultural Mechanisation (SMAM) (60% CSS)	0.00	15.91	15.91
58	2401-00-789-79-Rashtriya Krishi Vikas Yojana (60% CSS)	0.00	7.21	7.21
59	2401-00-800-91-Contingency Programme to meet Natural Calamities	7.50	67.29	59.79
60	2402-00-001-99-Directorate and District Offices	9.36	14.59	5.24
61	2415-03-277-99-Kerala Veterinary and Animal Sciences University	133.98	140.33	6.35
62	2435-01-101-85-Market Intervention Support for Price Stabilisation	20.00	27.27	7.27
63	2702-01-800-94-Minor Irrigation Projects Maintenance	36.10	53.87	17.77
64	2702-03-101-98-Other Maintenance Expenditure	14.00	31.61	17.61
65	4402-00-800-75-Sahasra Sarovar Scheme & Drainage and Flood protection Project - RIDF	13.28	18.74	5.46
66	4435-01-101-97-RIDF Projects	7.50	16.02	8.52

Appendix 3.8 – Concl.d.

SI No	Head of Account	Total provision	Expenditure	Excess
1	2	3	4	5= 4-3
67	4702-00-101-63-Renovation of Tanks and Ponds - Schemes under Haritha Keralam	8.00	13.05	5.05
68	4702-00-101-73-Rehabilitation of Lift Irrigation Schemes	6.00	13.44	7.44
69	4702-00-101-77-Minor Irrigation Projects in Cauvery Basin	9.42	15.78	6.36
70	4702-00-101-82-Minor Irrigation Class-II	15.50	21.46	5.96
XXXIV-Forest				
71	2406-01-001-95-District Offices	177.88	183.35	5.46
72	2406-01-800-92-Relief to Victims Affected by the Attack of Wild Animals	0.70	6.70	6.00
73	2406-02-110-73-Project Tiger-Parambikulam Tiger Reserve (60:40)	0.00	5.65	5.65
74	2406-02-110-74-Project Tiger-Periyar Tiger Reserve (60:40)	0.00	7.15	7.15
75	2406-04-103-99-State Authority	0.00	16.03	16.03
XL-Ports				
76	5051-01-001-99-Development of Vizhinjam Deep Water International Transshipment Terminal	0.01	12.00	11.99
Revenue Charged				
XVI-Pensions and Miscellaneous				
77	2075-00-800-80-Land acquisition for establishment of Naval Academy at Ezhimala	0.01	5.04	5.03

Appendix 3.9
Excess expenditure relating to previous years requiring regularisation
(Reference: Paragraph 3.3.5.2 ; page No. 104)

Year	Grant No./ Appropriation	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
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	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XI	1.81	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIX	13.93	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XX	42.04	Initial note not received. Not discussed by PAC.
		Capital-XV	67.46	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XXX	1.63	Notes considered by PAC. Appropriation Act not yet passed.
2017-18	6 Grants	Revenue- I	0.69	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XV	65.47	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue- XVI	2,273.73	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIX	54.54	Notes considered by PAC. Appropriation Act not yet passed.
		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	1,097.61	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIX	0.02	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XXXIV	0.02	Final copies of notes received. Not discussed by PAC.
2018-19	2 Grants	Revenue- I	0.65	Notes considered by PAC. Appropriation Act not yet passed.
		Revenue-XIX	39.81	Initial note not received. Not discussed by PAC.
	4 Appropriations	Revenue-XXXIV	0.13	Final copies of notes received. Not discussed by PAC.
		Debt Charges	1,057.69	Notes considered by PAC. Appropriation Act not yet passed.
		Capital-XVII	1.03	Initial note not received. Not discussed by PAC.
		Public Debt Repayment	3,363.85	Notes considered by PAC. Appropriation Act not yet passed.

Appendix 3.9 Concl.

Year	Grant No./ Appropriation	Grant/Appropriation details	Amount of excess required to be regularised as commented in the Appropriation Accounts	Status of regularisation
2019-20	1 Grant	Revenue- XXVI	109.10	Initial note not received. Not discussed by PAC.
	2 Appropriations	Debt Charges	219.64	Initial note not received. Not discussed by PAC.
		Public Debt Repayment	336.63	Notes considered by PAC. Appropriation Act not yet passed.
2020-21	12 Grants	Revenue-IV	54.74	Initial note not received. Not discussed by PAC.
		Revenue-XV	268.10	Initial note not received. Not discussed by PAC.
		Revenue-XX	4.47	Initial note not received. Not discussed by PAC.
		Revenue-XLI	0.74	Initial note not received. Not discussed by PAC.
		Revenue-XLII	6.18	Initial note not received. Not discussed by PAC.
		Capital-XV	141.14	Initial note not received. Not discussed by PAC.
		Capital-XVIII	26.59	Initial note not received. Not discussed by PAC.
		Capital-XX	108.41	Initial note not received. Not discussed by PAC.
		Capital-XXVII	19.30	Initial note not received. Not discussed by PAC.
		Capital-XXXIII	23.12	Initial note not received. Not discussed by PAC.
		Capital-XXXIV	0.40	Initial note not received. Not discussed by PAC.
		Capital-XLII	11.93	Initial note not received. Not discussed by PAC.
	2 Appropriations	Debt charges	797.61	Initial note not received. Not discussed by PAC.
		Capital-XVIII	0.06	Initial note not received. Not discussed by PAC.
Total			10,277.93	

Appendix 3.10

**Sub-head (Schemes), where entire expenditure of ₹ one crore or more incurred in March 2022 (Descending amount of expenditure)
(Reference: Paragraph 3.5.5; page No. 111)**

Sl No.	Grant No.	Head of Account (up to Sub-head)	100 per cent expenditure during March only (₹ in crore)
1	XXVIII	5475-00-115-96-Assistance to KIIFB on Repayment and Redemption of Obligations	322.07
2	XV	5054-03-337-92-Special Central Assistance as Loans to KSTP	159.00
3	XXVIII	5475-00-115-93-Post Flood Projects Under the Rebuild Kerala Initiative (KFW Aided - RKDP Project Loan))	125.00
4	XXVIII	5465-01-190-96-Participation in the issue of shares in the regional Rural Banks	94.12
5	XLI	5056-00-190-90-Integrated Water Transport System to Kochi(MIDP)	72.30
6	XXXVI	4515-00-800-48-Special Livelihood Restoration Package in Flood affected areas implemented through Kudumbasree	27.24
7	XVII	2202-01-111-95-Strengthening Teaching - Learning and Results for States (STARS) (Implementing through Samagra Shiksha Kerala) - (60%CSS)	27.03
8	XLI	5075-60-800-60-Non-Motorised Transport (NMT)	20.45
9	XVIII	2210-01-102-93-Pro-rata Pensionary Liabilities of State Government employees absorbed into the ESIC Hospital	16.33
10	XXXVI	2515-00-102-37-Pradhan Mantri Krishi Sinchayee Yojana (PMKSY) - Water Shed Component (60% CSS)	15.67
11	XXXVII	4858-01-190-99-Share Capital Investment in Kerala Electrical and Allied Engineering Company Limited	14.21
12	XVII	4202-01-203-67-Performance Linked Encouragement for Academic Studies and Endeavour (PLEASE)	13.83
13	XII	4055-00-207-88-Installation of CCTV cameras in Police Stations	11.89
14	XXIV	2230-03-102-97-National Apprenticeship Promotion Scheme-Stipend Re-imburement from GoI	7.48
15	XLVI	2235-02-102-32-Procurement of ADHAAR Enrollment Kits (60% CSS)	7.30

Appendix 3.10 Contd.

SI No.	Grant No.	Head of Account (up to Sub-head)	100 per cent expenditure during March only (₹ in crore)
16	XXXV	4515-00-800-92-Works included in Appendix II to the Detailed Budget Estimates (Details of Public Works)	6.82
17	XXV	2225-02-800-12-Special assistance to Aralam Farm	6.17
18	XXIV	4250-00-201-89-Providing Decent Accommodation for ISM Workers and Workers from the State (APNAGHAR)	5.31
19	XVIII	4210-03-105-23-Comprehensive stroke center in Government Medical Colleges	5.15
20	XXXI	2403-00-102-75-Setting up of Sexed Semen Production Facility for Bovine Breeding under Rashtriya Gokul Mission (60% CSS)	5.02
21	XVIII	2210-01-110-13-Strenghtening of Emergency Medical Care	5.00
22	XVIII	2210-01-110-14-Setting up of Dialysis Units in Major Hospitals	5.00
23	XXXI	2403-00-108-97-Comprehensive Livestock Insurance Programme (GOSAMRUDHI)	5.00
24	XXIX	2401-00-108-29-Assistance to Brahmagiri Society for the Expansion of Brahmagiri Coffee Plant.	4.78
25	XV	4059-60-051-64-Renovation, specialised repairs, interior upgradation and site development work of the heritage building of Travancore Palace, New Delhi	4.50
26	XXV	2225-04-800-98-Madrassa Teachers Welfare Fund - Compensation of interest loss on deposit	4.17
27	XXV	4225-04-190-99-Share Capital for the Kerala State Minority Development Finance Corporation	3.28
28	XVIII	2210-01-110-30-Women and Children Hospitals	3.15
29	XXV	2225-04-277-94-Skill training reimbursement of fees to the minority BPL students studying in two years courses in ITC	3.10
30	XXV	4225-01-190-99-Share Capital Contribution to Kerala State Development Corporation for SCs/STs (51% State Share)	3.00
31	XXIV	4250-00-190-95-Equity Contribution - KASE	2.90
32	XVIII	2210-05-105-62-Capacity Building for Developing Trauma care facilities in Government Hospitals located on National Highways	2.77
33	XLI	5056-00-190-85-Construction of Ferry Terminal Jetty (KSINC)	2.72
34	XVII	2202-01-789-95-Strengthening Teaching Learning and Result for States(STARS)	2.64

Appendix 3.10 Concl.

SI No.	Grant No.	Head of Account (up to Sub-head)	100 per cent expenditure during March only (₹ in crore)
35	XVII	4202-02-104-90-Infrastructure - Polytechnics (RIDF) Works assigned to other agencies	2.36
36	XL	5051-80-190-97-Azhikkal Port Limited	2.26
37	XXXIII	2405-00-110-97-PMMSY - FRP fishing boats with engines and gears to traditional fisherman (60% CSS)	2.00
38	XVII	2202-03-102-56-History Museum of CMS College	2.00
39	XXXVIII	2701-12-101-98-Other Maintenance Expenditure	1.95
40	XXII	2217-80-800-60-Establishing Solid Waste Treatment Plants (Erstwhile Solid Waste Management Fund)	1.66
41	XXIV	2230-03-789-98-National Apprenticeship Promotion Scheme-Stipend Re-imburement from GoI (SCP)	1.66
42	XXII	4217-60-051-94-Works included in Appendix II to the Detailed Budget Estimates (Details of Public Works)	1.65
43	LXI	6003-00-105-99-Loans from the National Bank for Agricultural and Rural Development	1.64
44	XLI	5055-00-050-98-Vehicle Cum Driver Testing Stations	1.62
45	XVIII	4210-03-105-25-Setting up of Molecular Diagnostic Facility in Medical Colleges	1.61
46	XXXI	2403-00-789-96-National Livestock Mission (60% CSS)	1.50
47	XVII	2204-00-104-95-Incentive Cash Awards to winners in the National and International Sports Meets	1.50
48	XVIII	2210-01-110-09-Creation of Patient Friendly Hospital Initiative (DHS)	1.49
49	II	2052-00-090-65-Reorganisation of Chief Minister's Public Grievances Redressal System	1.44
50	XII	2055-00-109-89-Setting up and Strengthening Anti Human Trafficking Units in All Districts under 'Nirbhaya Fund' (One Time ACA)	1.21
51	XI	2053-00-094-36-Special Staff for Acquisition of Land for Semi High Speed Railways (SILVER LINE) Project.	1.14
52	XXXVII	4885-60-190-92-Kerala Life Sciences Industries Parks Private Limited	1.11
53	XXIX	2402-00-102-81-Application of Information Technology	1.09
54	XXXVII	6851-00-103-89-Quality Raw Material for Weavers	1.00
55	XLII	5452-01-190-96-Bakel Resort Development Corporation Limited	1.00

Appendix 3.11

Component wise Expenditure under Rebuild Kerala Development Programme
(Reference: Paragraph 3.7.1.1 (i) ; page No. 119)(*₹ in crore*)

Year	Scheme	Budget	Expenditure	Percentage of Utilisation
2019-20	5475-00-115-94-01-Roads of Local Self Government (RKI)	250.00	0.24	0.1
	5475-00-115-94-02-Livelihood Support (RKI)	250.00	7.10	2.84
	5475-00-115-94-03-PWD Roads and Bridges (RKI)	250.00	0	0
	5475-00-115-94-04-Public Building Major Repairs and Re-construction (RKI)	250.00	0	0
	Total	1,000.00	7.34	0.7
2020-21	5475-00-115-94-01-Roads of Local Self Government (RKI)	250.00	17.57	7.03
	5475-00-115-94-02-Livelihood Support (RKI)	250.00	272.72	100
	5475-00-115-94-03-PWD Roads and Bridges (RKI)	250.00	90.00	36.00
	5475-00-115-94-04-Public Building Major Repairs and Re-construction (RKI)	250.00	0	0
	5475-00-115-94-05-Water Supply (RKI)	0	37.73	
	5475-00-115-94-06-Disaster Preparedness (RKI)	0	92.63	
	5475-00-115-94-07-Sanitation (RKI)	0	0.95	
		Total	1,000.00	511.60	51.16
2021-22	5475-00-115-94-01-Roads of Local Self Government (RKI)	400.00	44.59	11.15
	5475-00-115-94-02-Livelihood Support (RKI)	250.00	41.02	16.41
	5475-00-115-94-03-PWD Roads and Bridges (RKI)	630.00	500.01	79.37
	5475-00-115-94-04-Public Building Major Repairs and Re-construction (RKI)	100.00	4.34	4.34
	5475-00-115-94-05-Water Supply (RKI)	100.00	92.44	92.44
	5475-00-115-94-06-Disaster Preparedness (RKI)	150.00	88.40	58.95
	5475-00-115-94-07-Sanitation (RKI)	100.00	2.50	2.50
	5475-00-115-94-08-Transport (RKI)	100.00	0	0
	Total	1,830.00	773.30	42.26

Appendix 3.12

Part A

**Status of work under 5475-00-115-94-01- Roads of Local Self Government (RKI)
(Reference: Paragraph 3.7.1.1 (i) ; page No. 119)**

Sl.No	Administrative Sanction Issued	AS amount	Status of Work
1	G.O (Rt) No. 485/2019/P &EA dt. 15/11/2019	₹266.30 crore for rebuilding 77 Roads with Right of Way above 5 metres in Pathanamthitta, Wayanad and Idukki Districts	Works entrusted to Project Management Unit (PMU), RKI, Local Self Government Department, Thiruvananthapuram. None of the Roads works has been completed till date. 57 works under construction. 13 works not undertaken since work executed under other schemes. Seven works not yet taken up. The physical progress of the work ranged from zero to 93 per cent as on October 2022. Expenditure incurred as on 31 March 2022 was ₹11.86 crore.
2	G.O (Rt) No. 156/2020/P &EA dt. 18/03/2020	₹ 67.90 crore for rebuilding 266 Roads with Right of Way less than 5 metres in Pathanamthitta, Alappuzha, Kottayam, Idukki, Ernakulam, Thrissur and Wayanad Districts.	Works entrusted to Chief Engineer, Local Self Government Department, Thiruvananthapuram. Of these 266 works, 58 works have not been completed till date. Expenditure incurred as on 31 March 2022 was ₹ 31.13 crore.
3	G.O (Rt) No. 319/2020/P &EA dt. 17/08/2020	₹ 8.432 crore for the re-construction of 5 bridges of Local Self Government Department in Ernakulam, Kozhikode (2 Nos), Thrissur and Malappuram Districts.	Works entrusted to the Chief Engineer, Local Self Government Department, Thiruvananthapuram. Two works have been completed till date. Expenditure incurred as on 31 March 2022 was ₹ 2.15 crore only.
4	G.O (Rt) No. 224/2020/P &EA dt. 26/05/2020	₹ 53.14 crore in respect of 25 roads in Alappuzha, Kottayam, Ernakulam and Thrissur Districts.	Works entrusted to the Project Management Unit, RKI, Local Self Government Department, Thiruvananthapuram. 13 road works have been completed till date. Expenditure incurred as on 31 March 2022 was ₹ 24.46 crore.

Appendix 3.12- Concl.

Part A

Sl.No	Administrative Sanction Issued	AS amount	Status of Work
5	G.O (Rt) No. 404/2020/P &EA dt. 23/10/2020	₹ 40 crore for reconstruction of 21 roads in Alappuzha, Kottayam, Ernakulam, Thrissur and Wayanad	Works entrusted to Project Management Unit, RKI, Local Self Government Department, Thiruvananthapuram. 3 road works have been completed till date. Expenditure incurred as on 31 March 2022 was ₹ 7.07 crore
6	G.O (Rt) No. 62/2021/P &EA dt. 03/02/2021	Rs. 42.32 crore for reconstruction of 19 no. of LSGD roads in Pathanamthitta, Kottayam, Ernakulam, Alappuzha, Thrissur and Wayanad Districts.	Works entrusted to Project Management Unit, RKI, Local Self Government Department, Thiruvananthapuram. Of these 19 roads, only two road works have been completed till date. Expenditure incurred as on 31 March 2022 was ₹.4.67 crore
7	G.O (Rt) No. 348/2021/P &EA dt. 15/08/2021	₹ 30.91 crore for the reconstruction of 14 roads of Local Self Government Department in Alappuzha, Pathanamthitta, Idukki & Wayanad Districts	Works entrusted to Project Management Unit, RKI, Local Self Government Department, Thiruvananthapuram. Works of the above roads has not been completed till date. The physical progress of the work ranged from Zero to 40 <i>per cent</i> as on October 2022. No expenditure was incurred as on 31 March 2022.
8	G.O (Rt) No. 18/2022/P &EA dt. 07/01/2022	Rs. 49.34 crore for the reconstruction of 22 roads in Alappuzha, Pathanamthitta, Ernakulam, Idukki & Wayanad Districts.	Works entrusted to Project Management Unit, RKI, Local Self Government Department, Thiruvananthapuram. Work of the above roads has not been completed till date. The physical progress of the work ranged from Zero to 30 <i>per cent</i> as on October 2022. Expenditure incurred as on 31 March 2022 was ₹.0.15 crore

Appendix 3.12

Part B

Status of work under 5475-00-115-94-03- PWD Roads and Bridges (RKI)

(Reference: Paragraph 3.7.1.1(i) ; page No. 119)

Sl.No	Administrative Sanction Issued	AS amount	Status of Work
1	G.O (Rt) No. 235/2020/P &EA dt. 29/05/2020	₹1410.26 crore for reconstruction of 7 Flood damaged PWD Roads	Works entrusted to Kerala State Transport Project. None of the Roads works has been completed till date. The physical progress of the work ranged from 29 to 97 <i>per cent</i> as on October 2022. Expenditure incurred as on 31 March 2022 was ₹ 356.40 crore.
2	G.O (Rt) No. 317/2020/P &EA dt. 15/08/2020 & G.O(Rt) No.95/2021/ P&EA dt.17/02/2021.	₹554.78 crore for reconstruction of 3 Flood damaged PWD Roads	Works entrusted to Kerala State Transport Project. None of the Roads works has been completed till date. The physical progress of the works ranged from 54 to 84 <i>per cent</i> as on October 2022. Expenditure incurred as on 31 March 2022 was ₹ 137.73 crore.
3	G.O (Rt) No. 239/2020/P &EA dt. 02/06/2020	₹624.48 crore for upgradation of Alappuzha - Changanassery Elevated Highway. Government later revised the estimated cost of the project to Rs. 671.66 crore vide G.O(Rt) No.318/2020/ P&EA dated 17/08/2020	Work entrusted to Kerala State Transport Project. The physical progress of the work as on October 2022 is 57 <i>per cent</i> . Expenditure as on 31 March 2022 was ₹120.42 crore
4	G.O (Rt) No. 227/2020/P &EA dt. 27/05/2020	₹4.29 crore for the restoration of Airport-Shangumugham Beach Road (Phase I)	Work entrusted to Public Works Department (Roads Wing). Physical progress of the work as on October 2022 is 90 <i>per cent</i> . No expenditure was incurred as on 31 March 2022.

Appendix 3.12 -Concl.

Part B

Sl.No	Administrative Sanction Issued	AS amount	Status of Work
5	G.O (Rt) No. 155/2020/P & EA dt. 18/03/2020	₹12.5 crore for the reconstruction of Sharangakkavu bridge in Alappuzha District.	Work entrusted to Public Works Department (Bridges Wing). Physical progress of the work as on October 2022 is 50 <i>per cent</i> . Expenditure as on 31 March 2022 was ₹1.47 lakh only.
6	G.O (Rt) No. 22/2022/P &EA dt. 10/01/2022	₹23.20 crore for the reconstruction of Brahmapuram Bridge across Kadambayar in Ernakulam District	Work entrusted to Public Works Department (Bridges Wing). Works has not yet been started till date (November 2022).

Appendix 3.13

**Status of work under 5475-00-115-93-03 -Post Flood Projects under the Rebuild Kerala Initiative (KfW aided)-Roads and Bridges (RKI)
(Reference Paragraph 3.7.1.1(ii), Page 119)**

Sl. No.	Administrative Sanction Issued	AS amount	Status of Work
1	G.O(Rt) No.235/2020/ P&EA dt. 29/05/2020	₹1,935.83 crore for the reconstruction of 14 Flood damaged PWD Roads	Work entrusted to Kerala State Transport Project. Physical progress of the work as on October 2022 ranged from three to 74 <i>per cent</i> . Expenditure as on 31 March 2022 was ₹87.65 crore.
2	G.O(Rt) No.317/2020/ P&EA dt. 15/08/2020	₹580.69 crore for reconstruction of 4 Flood damaged PWD roads	Work entrusted to Kerala State Transport Project. The physical progress of the works ranged from zero to 40 <i>per cent</i> as on October 2022. Expenditure incurred as on 31 March 2022 was ₹ 5.7 crore only.

Annexure 3.14

Schemes with utilisation less than 50 per cent of budget allocation
(Reference: Paragraph 3.7.2.1; page No. 124)(*₹ in lakh*)

Sl.No	Schemes	Year	Budget allotment	Expenditure	Per centage of Utilisation of budget allocation
Secretary to Government, Revenue and Disaster Management Department					
1	2245-02-101-95(NP) Supply of Seeds, Fertilizers and other Agricultural Implements	2019-20	1,463.94	163.37	11.16
2	2245-02-101-96 (NP) Supply of Medicine	2019-20	66.92	4.25	6.35
		2020-21	77.92	0	0
		2021-22	75.00	0	0
3	2245-02-101-98(NP) Food and Clothing	2021-22	5,000.00	1,371.32	27.43
4	2245-02-102-99(NP) Drinking Water Supply	2021-22	2,500.00	0.26	0.01
5	2245-02-105-99(NP) Veterinary Care	2020-21	52.42	4.66	8.89
6	2245-02-106-99(NP) Repairs and Restoration of Damaged Roads and Bridges	2019-20	7,734.91	2,835.53	36.66
7	2245-02-107-99(NP) Repairs and Restoration of Damaged Government Office Buildings	2019-20	66.93	5.00	7.47
		2020-21	66.93	0	0
		2021-22	66.93	0	0
8	2245-02-110-99(NP) Assistance for Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Works	2020-21	39.74	0	0
		2021-22	50.00	23.50	47
9	2245-02-111-99(NP) Ex-gratia Payments to Bereaved Families	2020-21	952.90	428.91	45.01
10	2245-02-112-99(NP) Evacuation of Population	2019-20	132.00	37.04	28.06
		2020-21	132.00	28.24	21.39
11	2245-02-113-99 (NP) Assistance for Repairs/ Reconstruction of Houses	2020-21	36,031.41	6,371.28	17.68
12	2245-02-114-99(NP) Assistance to Farmers for Purchase of Agricultural Inputs	2019-20	1,260.00	271.69	21.56
		2020-21	1,260.00	255.84	20.3
		2021-22	300.00	6.94	2.31
13	2245-02-115-99 (NP) Assistance to Farmers to Clear Sand/Silt/ Salinity from Lands	2021-22	510.48	5.00	0.98
14	2245-02-118-99 (NP) Assistance to Repairs/ Replacement of Damaged Boats and Equipment for Fishing	2019-20	220.97	77.97	35.29
		2020-21	20.97	6.23	29.71
		2021-22	20.97	4.09	19.50

Annexure 3.14 - Concl.d.

Sl.No	Schemes	Year	Budget allotment	Expenditure	Per centage of Utilisation of budget allocation
15	2245-02-119-99(NP) Assistance to Artisans for Repairs/ Replacement of Damaged Tools and Equipment	2019-20	6.27	0	0
		2020-21	6.27	0	0
		2021-22	6.27	0	0
16	2245-02-122-99(NP) Repairs and Restoration of Damaged Irrigation and Flood Control Works	2020-21	21,960.00	39.67	0.18
		2021-22	1,500.00	4.91	0.33
17	2245-02-800-96(NP) Ex-gratia Payment for Injured Persons	2019-20	133.84	2.89	2.16
		2020-21	133.84	0.64	0.48
		2021-22	5.00	1.92	38.4
18	2245-80-102-95(P) National Cyclone Risk Mitigation Project	2019-20	1,000.00	400.00	40.00
19	2245-80-102-96(NP) State Disaster Mitigation Fund	2019-20	500.00	220.74	44.15
20	2245-80-800-80(NP) Other Miscellaneous Relief Expenditure	2019-20	600.00	83.17	13.86
		2020-21	600.00	26.29	4.38
		2021-22	600.00	1.39	0.23

Appendix 3.15

Schemes with persistent savings
(Reference: Paragraph 3.7.2.2; page No. 125)

(₹ in lakh)

Sl.No	Schemes - Grant XXVI	Year	Budget allocation	Expenditure	Savings
Secretary to Government, Revenue and Disaster Management Department, Kerala					
1	W2245-02-101-96 NP Supply of Medicine	2019-20	66.92	4.25	62.67
		2020-21	77.92	0	77.92
		2021-22	75.00	0	75.00
2	2245-02-106-99 NP Repairs and Restoration of Damaged Roads and Bridges	2019-20	7,734.91	2,835.53	4,899.38
		2020-21	7,734.91	4,743.55	2,991.36
		2021-22	7,500.00	7,167.26	332.74
3	2245-02-107-99 NP Repairs and Restoration of Damaged Government Office Buildings	2019-20	66.93	5.00	61.93
		2020-21	66.93	0	66.93
		2021-22	66.93	0	66.93
4	2245-02-110-99 NP Assistance for Repairs and Restoration of Damaged Water Supply, Drainage and Sewerage Works	2019-20	2,439.74	1,870.27	569.47
		2020-21	39.74	0	39.74
		2021-2022	50.00	23.50	26.5
5	2245-02-113-99 NP Assistance for Repairs / Reconstruction of Houses	2019-2020	69,867.58	67,420.84	2,446.74
		2020-2021	36,031.41	6,371.28	29,660.13
		2021-2022	10,000.00	9,169.13	830.87
6	2245-02-114-99 NP Assistance to Farmers for Purchase of Agricultural Inputs	2019-2020	1,260.00	271.69	988.31
		2020-2021	1,260.00	255.84	1,004.16
		2021-2022	300.00	6.94	293.06
7	2245-02-118-99 NP Assistance to Repairs / Replacement of Damaged Boats and Equipment for Fishing	2019-2020	220.97	77.97	143.00
		2020-2021	20.97	6.23	14.74
		2021-2022	20.97	4.09	16.88
8	2245-02-119-99 NP Assistance to Artisans for Repairs / Replacement of Damaged Tools and Equipment	2019-2020	6.27	0	6.27
		2020-2021	6.27	0	6.27
		2021-2022	6.27	0	6.27
9	2245-02-800-96 NP Ex-gratia Payment for Injured Persons	2019-2020	133.84	2.89	130.95
		2020-2021	133.84	0.64	133.20
		2021-2022	5.00	1.92	3.08
10	2245-80-800-80 NP Other Miscellaneous Relief Expenditure	2019-2020	600.00	83.17	516.83
		2020-2021	600.00	26.29	573.71
		2021-2022	600.00	1.39	598.61

Appendix 4.1

**Significant expenditure booked under Minor Head 800-Other
Expenditure during the financial year 2021-22
(Reference: Paragraph 4.2.3.2; page No. 138)**

(₹ in crore)

Sl. No.	Major Head	Expenditure under Minor Head 800	Total Expenditure	Percentage
1	4551-Capital Outlay on Hill Areas	5.20	5.20	100
2	3055-Road Transport	117.99	117.99	100
3	2810-New and Renewable Energy	29.02	29.02	100
4	4810-Capital Outlay on New and Renewable Energy	1.64	1.64	100
5	5075-Capital Outlay on Other Transport Services	736.70	757.51	97.25
6	4250- Capital Outlay on Other Social Services	127.40	137.39	92.73
7	4701- Capital Outlay on Medium Irrigation	57.30	64.97	88.19
8	4885-Other Capital Outlay on Industries and Minerals	202.00	244.97	82.46
9	4402- Capital Outlay on Soil and Water Conservation	39.80	49.69	80.10
10	4700 - Capital Outlay on Major Irrigation	80.40	112.35	71.56
11	2075 – Miscellaneous General Services	4,943.30	7,910.31	62.49

Appendix 4.2

Significant receipts booked under Minor Head 800-Other Receipts during the financial year 2021-22

(Reference: Paragraph 4.2.3.2; page No. 138)

(*₹ in crore*)

Sl. No.	Major Head	Receipts under Minor Head 800	Total Receipts	Percentage
1	1456 - Civil Supplies	7.50	7.50	100.00
2	0217 - Urban Development	7.39	7.39	100.00
3	0515 - Other Rural Development Programmes	6.65	6.65	100.00
4	1056 - Inland Water Transport	6.11	6.11	100.00
5	0404 - Dairy Development	1.36	1.36	100.00
6	0235 - Social Security and Welfare	0.12	0.12	100.00
7	0220 - Information and Publicity	0.11	0.11	100.00
8	0211 - Family Welfare	0.04	0.04	100.00
9	1075 - Other Transport Services	0.01	0.01	100.00
10	1054 - Roads and Bridges	98.89	98.91	99.98
11	1452 - Tourism	3.80	3.82	99.48
12	0702 - Minor Irrigation	5.74	5.86	97.95
13	0425 - Co-operation	233.21	249.54	93.46
14	0029 - Land Revenue	329.36	470.84	69.95
15	1051 - Ports and Light Houses	1.22	1.84	66.30
16	0059 - Public Works	6.39	9.85	64.87
17	0056 - Jails	2.24	3.74	59.89
18	0230 - Labour and Employment	18.22	30.69	59.37
19	0405 - Fisheries	12.01	23.53	51.04

Appendix 4.3

Statement showing performance of Autonomous Bodies (Reference: Paragraph 4.3.1; page No. 147)

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 Khadi and Village Industries Board, Thiruvananthapuram			2016-17	28/06/2022		
2	Kerala Institute of Labour & Employment, Thiruvananthapuram	For five years from 2017-18	2019-20	2017-18	28/06/2022	12/08/2022	25 months 12 days
3	Kerala State Commission for Backward classes, Thiruvananthapuram	From 2017-18 to 2021-22	2020-21	2017-18	28/08/2022	28/02/2022	7 months 28 days
4	Kerala State Commission for Scheduled Castes and Scheduled Tribes	From 2009 onwards	2020-21	2017-18	01/09/2022	03/02/2022	7 months 03 days
5	Kerala Building & Other Construction Workers Welfare Board, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2020-21	2017-18	28/06/2022	06/04/2022	9 months 06 days
6	Kerala State Human Rights Commission	1998-99 onwards Act enacted by Parliament	2018-19	2018-19	20/07/2022	01/03/2021	20 months 1 day
7	Kerala State Legal Services Authority, Ernakulam.	1998-99 onwards Act enacted by Parliament	2017-18	2018-19	20/07/2022	01/01/2020	18 months 1 day
8	Permanent Lok Adalath, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2021-22	2017-18	05/10/2021	19/07/2022	19 days

Appendix 4.3- 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		
9	Permanent Lok Adalath, Ernakulam	2011-12 onwards Act enacted by Parliament	2019-20	2018-19	28/06/2022	22/07/2022	12 months 22 days
10	Permanent Lok Adalath, Kozhikode	2013-14 onwards Act enacted by Parliament	2020-21	2015-16	28/06/2022	14/02/2022	7 months 14 days
11	District Legal Services Authority, Thiruvananthapuram	1998-99 onwards Act enacted by Parliament	2018-19	2016-17	05/02/2020	21/06/2022	35 months 21 days
12	District Legal Services Authority, Kollam	1998-99 onwards Act enacted by Parliament	2019-20	2013-14	19/03/2018	09/05/2022	22 months 9 days
13	District Legal Services Authority, Pathanamthitta	1998-99 onwards Act enacted by Parliament	2019-20	2015-16	23/08/2022	14/03/2022	20 months 14 days
14	District Legal Services Authority, Idukki	1998-99 onwards Act enacted by Parliament	2019-20	2017-18	13/01/2021	24/01/2022	18 months 24 days
15	District Legal Services Authority, Ernakulam	1998-99 onwards Act enacted by Parliament	2015-16	2011-12	11/01/2015	09/09/2021	62 months 9 days
16	District Legal Services Authority, Thrissur	1998-99 onwards Act enacted by Parliament	2019-20	2017-18	18/03/2022	14/12/2021	17 months 14 days
17	District Legal Services Authority, Palakkad	1998-99 onwards Act enacted by Parliament	2021-22	2010-11	28/08/2016	10/05/2022	
18	District Legal Services Authority, Malappuram	1998-99 onwards Act enacted by Parliament	2015-16	2015-16	30/11/2018	23/05/2017	10 months 23 days

Appendix 4.3- Concl.

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		
19	District Legal Services Authority, Kozhikode	1998-99 onwards Act enacted by Parliament	2014-15	2013-14	16/12/2015	22/02/2016	7 months 22 days
20	District Legal Services Authority, Wayanad	1998-99 onwards Act enacted by Parliament	2013-14	2012-13	30/01/2018	09/05/2019	58 months 09 days
21	District Legal Services Authority, Kannur.	1998-99 onwards Act enacted by Parliament	2018-19	2012-13	08/08/2017	12/05/2022	34 months 12 days
22	District Legal Services Authority, Kasaragod	1998-99 onwards Act enacted by Parliament	2021-22	2011-12	01/02/2015	14/07/2022	14 days
23	District Legal Services Authority, Kottayam	1998-99 onwards Act enacted by Parliament	2020-21	2016-17	29/05/2019	20/04/2022	9 months 20 days
24	District Legal Services Authority, Alappuzha	1998-99 onwards Act enacted by Parliament	2020-21	2015-16	30/01/2018	04/08/2022	13 months 4 days
25	Kerala State Commission for Protection of Child Rights (CPCR)	2013-14 onwards Act enacted by Parliament	2020-21	--	---	14/03/2022	8 months 14 days
26	Kerala Real Estate Regulatory Authority	2019-20 onwards Act enacted by Parliament	2020-21	2019-20	23/02/2022	02/03/2022	8 months 2 days
27	Kerala Water Authority	2020-21 to 2024-25	2020-21	2016-17	01/09/2022	6/10/2021	3 months 5 days
28	Kerala Financial Corporation		2020-21	2020-21	23/02/2022	10/09/2021	NA
29	Kerala State Warehousing Corporation, Kochi		2020-21	2019-20	28/06/2022	31/05/2022	8 months 31 days

* Not applicable

Appendix 4.4

Arrears of accounts of Autonomous bodies due up to financial year

2021-22

(Reference: Paragraph 4.3.1; page No. 140)

Sl. No.	Name of Autonomous body	Accounts pending since	No. of accounts pending up to FY 2021-22
1	Kerala Institute of Labour & Employment, Thiruvananthapuram	2020-21	2
2	Kerala State Human Rights Commission, Thiruvananthapuram	2019-20	3
3	Kerala State Legal Services Authority, Ernakulam.	2018-19	4
4	Permanent Lok Adalath, Ernakulam	2020-21	2
5	Permanent Lok Adalath, Kozhikode	2021-22	1
6	District Legal Services Authority, Thiruvananthapuram	2019-20	3
7	District Legal Services Authority, Kollam	2014-15	8
8	District Legal Services Authority, Pathanamthitta	2020-21	2
9	District Legal Services Authority, Ernakulam	2016-17	6
10	District Legal Services Authority, Thrissur	2020-21	2
11	District Legal Services Authority, Malappuram	2016-17	6
12	District Legal Services Authority, Kozhikode	2015-16	7
13	District Legal Services Authority, Wayanad	2014-15	8
14	District Legal Services Authority, Kannur.	2019-20	3
15	District Legal Services Authority, Kottayam	2021-22	1
16	District Legal Services Authority, Alappuzha	2021-22	1
17	District Legal Services Authority, Idukki	2020-21	2
18	Kerala State Commission for Protection of Child Rights (CPCR)	2021-22	1
19	Kerala State Commission for SC and ST	2021-22	1
20	Kerala Khadi and Village Industries Board	2017-18	4
21	Kerala State Commission for Backward Classes, Thiruvananthapuram	2021-22	1
22	Kerala Building & Other Construction Workers Welfare Board, Thiruvananthapuram	2021-22	1
23	Kerala Real Estate Regulatory Authority	2021-22	1

Source: Information collected from respective functional wings handling the autonomous bodies

Appendix 4.5

Department wise break-up of cases of misappropriation, defalcation, etc
(Reference: Paragraph 4.3.4, Page No. 150)

(₹ 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	8	44.57	3	6.01	3	28.57	1	9.76	1	0.23
Animal Husbandry	1	0.35	0	0	1	0.35	0	0	0	0
Archives Department	1	0.2	0	0	1	0.2	0	0	0	0
Co-operative Department	2	297.27	0	0	2	297.27	0	0	0	0
Directorate of Health Services	13	15.20	3	7.24	7	3.91	2	0.03	1	4.03
Directorate of Medical Education	2	0.8	0	0	2	0.8	0	0	0	0
Finance	1	0.4	0	0	1	0.4	0	0	0	0
Fisheries	1	NA	0	0	1	NA	0	0	0	0
Forest and Wild life	3	28.19	0	0	3	28.19	0	0	0	0
General Education	8	25.45	0	0	3	20.60	4	3.75	1	1.10
Higher Education	5	43.81	1	15.43	2	27.45	1	0.2	1	0.73
Home	1	19.12	0	0	1	19.12	0	0	0	0
Industries	1	0.31	0	0	1	0.31	0	0	0	0

Appendix 4.5 – Concl.d.

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	1	1.84	0	0	0	0
Information and Public relations	1	10.67	0	0	0	0	0	0	1	10.67
Kerala Water Authority	2	176.00	0	0	1	4	0	0	1	172
Local Self Government	10	101.91	3	3.11	4	95.06	1	0	2	3.74
Mining and Geology	4	94.45	1	8.20	3	86.25	0	0	0	0
Public Works	3	6.74	1	1.88	1	2.37	0	0	1	2.49
Schedule Caste and Schedule Tribe	2	0.67	0	0	0	0	1	0.5	1	0.17
Lottery Department	1	13.53	0	0	0	0	0	0	1	13.53
Transport	2	8.03	0	0	2	8.03	0	0	0	0
Treasury	15	411.77	0	0	5	267.85	2	4.73	8	139.19
Water Resources	3	629.24	0	0	3	629.24	0	0	0	0
Women and Child development	1	5.45	0	0	1	5.45	0	0	0	0
Total	92	1,935.97	12	41.87	49	1,527.25	12	18.97	19	347.88

Appendix 5.1

Statement showing differences between Finance Accounts of Government of Kerala and Accounts of State PSUs in respect of balances of Equity, Loans and Guarantee as on 31 March 2022

(Reference: Paragraph 5.4; page No. 156)

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
1	Kerala Agro Machinery Corporation Limited	1.61	5.00	1.61	...	...	5.00	20.00	...
2	Kerala Forest Development Corporation Limited	8.27	4.25	12.26	4.75	-3.99	-0.50	...	...
3	Kerala Livestock Development Board Limited	7.33	...	7.33	1.27	...	-1.27	...	...
4	Kerala State Horticultural Products Development Corporation Limited	7.87	...	8.13	...	-0.26	...	...	...
5	Kerala State Poultry Development Corporation Limited	1.96	...	1.00	...	0.96	...	...	...
6	Meat Products of India Limited	2.31	2.63	2.18	23.43	0.13	-20.80	...	...
7	Oil Palm India Limited	6.80	...	6.20	...	0.60	...	...	...
8	The Kerala Agro Industries Corporation Limited	3.04	9.18	3.05	9.09	-0.01	0.09	...	...
9	The Kerala State Cashew Development Corporation Limited	579.34	326.62	531.84	316.61	47.50	10.01	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
10	The Kerala State Coir Corporation Limited	8.05	1.43	8.05	0.26	...	1.17	29.27	...
11	The Plantation Corporation of Kerala Limited	5.57	...	5.57	0.72	...	-0.72	...	...
12	The Rehabilitation Plantations Limited	2.06	...	2.06	...	...	...	4.50	...
13	The State Farming Corporation of Kerala Limited	8.43	0.22	8.43	...	...	0.22	...	...
14	Aralam Farming Corporation (Kerala) Limited	0.01	...	...	...	0.01	...	...	...
15	Vazhakulam Agro and Fruit Processing Company Limited	0.03	0.50	0.03	5.53	...	-5.03	...	...
16	Kerala Aqua Ventures International Limited	2.04	...	...	...	2.04	...	...	...
17	Kerala State Coconut Development Corporation Limited	2.85	10.73	2.85	2.14	...	8.59	...	...
18	Kerala Cashew Board Limited	24.50	53.30	24.50	90.65	...	-37.35	31.61	...
19	The Kerala State Financial Enterprises Limited	100.00	...	50.00	...	50.00	...	12,900.00	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
20	Kerala Transport Development Finance Corporation Limited	43.83	...	43.83	...	...	...	1026.41	...
21	Kerala Police Housing and Construction Corporation Limited	0.27	...	1.27	121.00	-1.00	-121.00	...	...
22	Kerala State Construction Corporation Limited	0.88	2.05	0.88	1.08	...	0.97	...	...
23	Kerala State Industrial Development Corporation Limited	301.24	...	340.24	18.21	-39.00	-18.21	...	...
24	Roads and Bridges Development Corporation of Kerala Limited	62.42	56.00	62.42	156.00	...	-100.00	...	...
25	The Kerala Land Development Corporation Limited	6.79	1.85	6.79	2.19	...	-0.34	...	...
26	Kerala State Information Technology Infrastructure Limited	204.96	...	393.31	...	-188.35	...	...	...
27	Marine Products Infrastructure Development Corporation Limited	2.5	...	...	...	2.50	...	...	...
28	Kannur International Airport Limited	350.00	...	1394.23	...	-1044.23	...	...	...
29	Road Infrastructure Company Kerala Limited	0.03	...	...	...	0.03	...	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
30	Autokast Limited	124.29	30.54	1.63	127.23	122.66	-96.69	...	...
31	Foam Mattings (India) Limited	6.67	0.15	5.15		1.52	0.15	...	...
32	Forest Industries (Travancore) Limited	0.29	11.09	0.29	11.90	...	-0.81	...	...
33	Keltron Component Complex Limited	17.52	20.69	17.52	23.49	...	-2.80	...	...
34	Kerala Automobiles Limited	10.98	70.1	10.98	75.54	...	-5.44	4.93	...
35	KCCP Limited	1.32	16.87	1.32	15.89	...	0.98	...	...
36	Kerala Electrical and Allied Engineering Company Limited	190.44	22.5	123.06	74.19	67.38	-51.69	17.83	...
37	Kerala Feeds Limited	46.34	13.92	21.65	53.88	24.69	-39.96	...	...
38	Kerala State Bamboo Corporation Limited	19.31	57.28	6.59	72.23	12.72	-14.95	...	...
39	Kerala State Beverages (Manufacturing and Marketing) Corporation Limited	5.00	...	1.03	...	3.97	...	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
40	Kerala State Drugs and Pharmaceuticals Limited	130.73	90.39	8.98	137.99	121.75	-47.60	...	...
41	Kerala State Electronics Development Corporation Limited	277.55	37.12	199.55	115.79	78.00	-78.67	...	...
42	Kerala State Textile Corporation Limited	64.26	244.11	57.78	238.47	6.48	5.64	1.80	...
43	Malabar Cements Limited	26.00	...	26.00	48.67	...	-48.67	...	...
44	Sitaram Textiles Limited	42.45	29.74	36.70	...	5.75	29.74	...	...
45	Steel and Industrial Forgings Limited	30.07	23.61	19.67	27.20	10.40	-3.59	...	...
46	SAIL- SCL Kerala Limited	13.02	18.07	16.67	48.57	-3.65	-30.50	...	...
47	Steel Industrials Kerala Limited	36.55	22.19	36.31	56.21	0.24	-34.02	...	...
48	The Kerala Ceramics Limited	12.46	63.22	6.38	66.46	6.08	-3.24	...	...
49	The Kerala Minerals and Metals Limited	30.93	...	35.31	0.85	-4.38	-0.85	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
50	The Metal Industries Limited	1.97	12.85	1.41	14.49	0.56	-1.64	60.00	...
51	The Pharmaceutical Corporation (India Medicines) Kerala Limited	42.93	...	44.95	...	-2.02	...	...	...
52	The Travancore Cements Limited	2.46	57.71	0.27	57.71	2.19	...	...	...
53	The Travancore Sugars and Chemicals Limited	1.01	...	1.00	...	0.01	...	...	...
54	The Travancore-Cochin Chemicals Limited	40.33	...	16.91	13.55	23.42	-13.55	...	...
55	Traco Cable Company Limited	77.67	39.27	50.10	69.38	27.57	-30.11	49.20	...
56	Transformers and Electricals Kerala Limited	23.44	0.1	19.43	18.69	4.01	-18.59	...	...
57	Travancore Titanium Products Limited	13.43	42.9	13.43	48.31	...	-5.41	...	...
58	United Electrical Industries Limited	3.88	59.91	3.88	54.03	...	5.88	...	...
59	Malabar Distilleries Limited	0.01	...	...	...	0.01	...	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
60	Kerala State Coir Machinery Manufacturing Company Ltd	23.23	...	...	...	23.23	...	...	...
61	Trivandrum Spinning Mills Limited	11.84	10.93	7.73	22.25	4.11	-11.32	...	...
62	Bekal Resorts Development Corporation Limited	55.49	...	60.42	...	-4.93	...	...	...
63	Kerala Medical Services Corporation Limited	30.00	...	5.00	...	25.00	...	...	...
64	Kerala Shipping and Inland Navigation Corporation Limited	82.81	...	83.10	...	-0.29	...	...	...
65	Kerala State Industrial Enterprises Limited	1.20	1.1	31.28	29.56	-30.08	-28.46	...	...
66	Kerala State Maritime Development Corporation Limited	10.00	...	9.75	...	0.25	...	...	...
67	Kerala Tourism Development Corporation Limited	120.24	1.92	187.44	16.92	-67.20	-15.00	...	...
68	The Kerala State Civil Supplies Corporation Limited	141.56	...	141.56	45.43	...	-45.43	...	...
69	Kerala Tourism Infrastructure Limited	39.27	...	40.94	...	-1.67	...	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
70	Vizhinjam International Seaport Limited	12.00	...		...	12.00	...	...	...
71	Kerala State Coastal Area Development Corporation Limited	6.11	...	5.39	...	0.72	...	...	...
72	Kerala High Speed Rail Corporation Limited	113.00	...	...	...	113.00	...	...	...
73	Kerala Rapid Transit Corporation Ltd (Erstwhile Kerala Monorail Corporation Ltd.)	30.76	...	27.80	...	2.96	...	...	...
74	Kerala Rail Development Corporation Limited	51.00	...	...	...	51.00	...	...	...
75	Muziris Projects Limited	0.05	...		...	0.05	...	...	...
76	Malabar International Port and SEZ Limited (Erstwhile Azhikkal Port Limited)	25.00	...	56.07	...	-31.07	...	...	...
77	Kerala Lifesciences Industries Private Limited	0.05	...	1.11	...	-1.06	...	...	...
78	Kerala Rubber Limited	0.50	...	4.50	...	-4.00	...	...	...
79	Kerala Rice Limited	1.00	...	...	...	1.00	...	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
80	KEL Electrical Machines Ltd	...	...	20	...	-20.00	...	...	...
81	Handicrafts Development Corporation of Kerala Limited	2.45	24.31	2.16	27.44	0.29	-3.13	5.67	...
82	Kerala Artisans' Development Corporation Limited	4.6	0.99	2.20	0.93	2.40	0.06	1.50	...
83	Kerala Fibre Optic Network Limited	0.02	...	...	...	0.02	...	...	...
84	Kerala Small Industries Development Corporation Limited	24.09	27.83	21.86	29.53	2.23	(-1.70)	1.00	...
85	Kerala State Development Corporation for Christian Converts from SCs& the Recommended Communities Limited	80.54	6.45	80.55	1.55	-0.01	4.90	...	...
86	Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited	189.60	...	210.85	0.40	-21.25	-0.40	38.87	...
87	Kerala State Film Development Corporation Limited	72.35	11.38	79.93	10.83	-7.58	0.55	...	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
88	Kerala State Handicapped Persons' Welfare Corporation Limited	5.49	2.63	7.49	2.57	-2.00	0.06	55.00	...
89	Kerala State Handloom Development Corporation Limited	58.94	17.8	54.94	14.63	4.00	3.17	...	...
90	Kerala State Palmyrah Products Development and Workers' Welfare Corporation Limited	0.87	1.1	0.87	4.57	...	-3.47	...	...
91	Kerala State Women's Development Corporation Limited	10.5	...	9.99	...	0.51	...	473.90	...
92	Kerala Urban & Rural Development Finance Corporation Limited	5.59	...	6.12	161.04	-0.53	-161.04	...	...
93	The Kerala State Backward Classes Development Corporation Limited	139.92	...	156.64	...	-16.72	...	940.18	...
94	Kerala State Minorities Development Finance Corporation	60.21	...	71.93	...	-11.72	...	48.07	...

Appendix 5.1- Contd.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
95	Kerala State Housing Development Finance Corporation Limited	0.82	...	10.27	...	-9.45	...	...	...
96	Kerala State Welfare Corporation for Forward Communities	20.3	...	20.29	...	0.01	...	...	...
97	Vision Varkala Infrastructure Development Corporation Limited	21.09	...	17.30	...	3.79	...	...	...
98	Kerala Irrigation Infrastructure Development Corporation Limited	10	...	9.79	...	0.21	...	...	...
99	Kerala Infrastructure and Technology for Education	5.00	...	...	...	5.00	...	...	...
100	Indian Institute of Information Technology and Management - Kerala	143.15	...	204.47	...	-61.32	...	...	...
101	Clean Kerala Company Limited	0.05	...	...	...	0.05	...	...	...
102	Kerala Academy for Skills Excellence	26.94	...	83.81	...	-56.87	...	...	...
103	Trivandrum Engineering Science & Technology Research Park	0.01	...	...	...	0.01	...	...	...

Appendix 5.1- Concl.

Sl. No.	Company/ Corporation	As per PSUs' Accounts		As per Finance Accounts		Equity Difference	Loan difference	Guarantee Commitment as per	
		State Government Paid up capital	State Government Loan	Paid-up capital	Loans outstanding at the close of 2021-22			PSU	Finance Accounts
(1)	(2)	(4)	(5)	(6)	(7)	(8)= (4)-(6)	(9) = (5)-(7)	(10)	(11)
104	Cochin Smart Mission Limited	100	...	...	...	100.00	...	...	...
105	Kerala State Pottery Marketing, Manufacturing and welfare Development Corporation Limited	1.25	...	1.95	...	-0.70	...	...	...
106	Overseas Keralites Investment and Holding Limited	3.11	...	2.11	...	1.00	...	...	...
107	Additional Skill Acquisition Programme Kerala	...	...	5.00	...	-5.00	...	...	...
108	Kerala State Warehousing Corporation	7.25	4.25	7.75	41.70	-0.50	-37.45	...	...
109	Kerala Financial Corporation	420.27	...	516.43	...	-96.16	...	199.20	108.72
110	Kerala Industrial Infrastructure Development Corporation	...	495.86	...	671.49	...	-175.63	...	...
111	Kerala State Road Transport Corporation	1,046.12	8,532.66	789.55	8,532.66	256.57	...	3,048.46	3,048.46
112	Kerala State Electricity Board Limited	3,499.05	9.36	24.56	2,812.04	3,474.49	-2,802.68	...	...