



APPENDICES

Appendix – 1.1
(Reference: Paragraph 1.1.3; Page No 6)
Time Series data on the State Government Finances

(₹ in crore)

	2020-21	2021-22	2022-23	2023-24	2024-25
Part A. Receipts					
1. Revenue Receipts	97616.83	116640.24	132724.65	124486.15	1,24,861.06
(i) Tax Revenue (own)	47660.84	58340.52	71968.16	74329.01	76,642.19
State Goods and Services Tax (SGST)	20028.31	24169.81	29513.28	30563.60	32,314.70
Taxes on Agricultural Income	0.50	0	0.39	0.21	(-)3.87
Taxes on Sales, Trade, etc.	17689.17	22487.42	26875.78	27690.43	27,693.86
State Excise	2329.22	2032.23	2875.95	2944.02	2,871.64
Taxes on Vehicles	3386.28	4037.10	5386.81	6340.46	6,634.98
Stamps and Registration fees	3489.59	4857.33	6216.71	5694.88	6,127.56
Land Revenue	493.35	470.84(1)	718.90	711.71	608.73
Taxes on Goods and Passengers	0	0	0	0	0
Other Taxes*	244.42	285.79	380.34	383.70	394.59
(ii) Non-Tax Revenue	7327.31	10462.51	15117.95	16345.96	16,486.62
(iii) State's share of Union taxes and duties	11560.40	17820.09	18260.68	21742.92	24,772.38
(iv) Grants in aid from Government of India ⁵⁷	31068.28	30017.12	27377.86	12068.26	6,959.87
2. Miscellaneous Capital Receipts	34.15	60.27	49.94	47.51	31.20
3. Recoveries of Loans and Advances	263.82	479.24	409.29	714.80	667.16
4. Total Revenue and Non debt capital receipts (1+2+3)	97914.80	117179.75	133183.88	125248.46	1,25,559.42
5. Public Debt Receipts	40512.61	42057.66	38262.16	51048.34	63,780.81
Internal Debt (No Ways and Means Advances and Overdrafts)	33493.87	32592.64	35737.73	50147.42	60,147.39
Net transactions under Ways and Means Advances and Overdrafts	Nil	Nil	Nil	Nil	Nil
Loans and Advances from Government of India	7018.74	9465.02	2524.43	900.92	3,633.42
6. Total Receipts in the Consolidated Fund (4+5)	138427.41	159237.41	171446.04	176296.80	1,89,340.23
7. Contingency Fund Receipts	0	0	0	0	0
8. Public Account Receipts	383936.45	428497.81	426124.58	385201.12	3,68,571.00
9. Total Receipts of the State (6+7+8)	522363.86	587735.22	597570.62	561497.92	5,57,911.23
Part B. Expenditure/Disbursement					
10. Revenue Expenditure	123446.33	146179.51	141950.93	142626.34	1,55,920.78
Plan	17939.54	18433.01	17358.53	18620.61	16471.89
Non-Plan	105506.79	127746.49	124592.40	124005.73	139448.89
General Services (including interest payments)	50360.72	70110.00	69831.68	78185.16	77,195.59
Social Services	44832.44	50695.61	50275.91	44005.28	53,310.69
Economic Services	18760.72	15713.81	12280.82	11414.83	11,404.46
Grants-in-Aid and Contributions	9492.45	9660.09	9562.52	9021.07	14,010.04

*Include taxes on Immovable property other than Agriculture land, Taxes and Duties on electricity and other taxes and duties on Commodities and Services.

⁵⁷ Excludes funds transferred directly to NGOs/VOs in the State

Appendix – 1.1 - Contd.

	2020-21	2021-22	2022-23	2023-24	2024-25
11. Capital Expenditure	12889.65	14191.73	13996.56	13584.45	15,082.41
Plan	11935.76	13207.69	13260.46	13056.42	14491.19
Non-Plan	953.89	984.04	736.10	528.03	591.22
General Services	259.84	268.26	306.89	247.26	322.16
Social Services	2277.90	3342.63	3030.08	2945.57	3,113.78
Economic Services	10351.91	10580.84	10659.59	10391.62	11,646.47
12. Disbursement of Loans and Advances	2548.51	2854.29	2790.93	3295.72	2,804.37
13. Appropriation to the Contingency Fund					-
14. Total Expenditure (10+11+12+13)	138884.49	163225.53	158738.42	159506.51	1,73,807.56
15. Repayments of Public Debt	9705.10	13025.52	20235.75	21059.32	21,754.93
Internal Debt (excluding Ways and Means Advances and Overdrafts)	8449.99	12275.14	19392.26	20126.57	20,587.72
Net transactions under Ways and Means Advances and Overdraft	529.82	0	0	0	0
Loans and Advances from Government of India	725.29	750.38	843.49	932.75	1,167.21
17. Total disbursement out of Consolidated Fund (13+14+15)	148589.59	176251.05	178974.17	180565.83	1,95,562.49
18. Contingency Fund disbursements	0	0	0	0	0
19. Public Account disbursements	373870.74	411571.60	418119.90	380839.42	3,62,965.85
20. Total disbursement by the State (17+18+19)	522460.33	587822.65	597094.07	561405.25	5,58,528.34
Part C. Deficits					
21. Revenue Deficit (-)/Revenue Surplus (+) (1-10)	(-) 25829.50	(-) 29539.27	(-)9226.28	(-)18140.19	(-)31,059.72
22. Fiscal Deficit (-)/Fiscal Surplus (+) (4-13)	(-)40969.69	(-)46045.78	(-)25554.54	(-)34258.05	(-)48,248.14
23. Primary Deficit (-)/Primary Surplus(+) (21+23)	(-)19994.33	(-)22742.96	(-)378.18	(-)7271.83	(-)19,109.91
Part D. Other data					
24. Interest Payments (included in revenue expenditure)	20975.36	23302.82	25176.36	26986.22	29,138.23
25. Financial Assistance to local bodies etc.	20504.85	16258.55	15843.71	13817.96	19281.73
26. Ways and Means Advances/Overdraft availed (days)	29222.75 (230)	22874.48 (124)	15,745.01 (55)	53306.52 (192)	90,163.50 (325)
Ways and Means Advances availed (days)	23853.39 (195)	19613.15 (110)	15516.11 (54)	35,787.01 (125)	65,161.93 (241)
Overdraft availed (days)	234 (35)	3261.33 (14)	228.90 (1)	17519.51 (67)	25,001.57(84)
27. Interest on Ways and Means Advances/ Overdraft	26.95	13.90	5.66	55.91	133.43
28. Gross State Domestic Product (GSDP)	771723.9	924465.42	1038734.06	1135371.56	1248533.01
29. Outstanding Fiscal liabilities (year-end) #	302620.01	342887.45	370525.07	400715.84	445901.49

Excludes back-to-back loans received from GoI in lieu of GST Compensation shortfall.

Appendix – 1.1 - Concl.d.

	2020-21	2021-22	2022-23	2023-24	2024-25
30. Outstanding guarantees (year-end) (including interest)	36600.99	44369.85	50374.49	62868.15	74297.58
31. Maximum amount guaranteed (year-end)	49076.88	60604.04	75895.65	84211.45	94366.65
Part E: Fiscal Health Indicators (in per cent)					
I Resource Mobilisation					
Own Tax Revenue/GSDP	6.18	6.31	6.93	6.55	6.14
Own Non-Tax Revenue/GSDP	0.95	1.13	1.46	1.44	1.32
Own Revenue/ GSDP	7.13	7.44	8.38	7.99	7.46
Own Revenue/ Total Expenditure	39.59	42.15	54.86	56.85	53.58
II Expenditure Management					
Total Expenditure/GSDP	18.00	17.66	15.28	14.05	13.92
Total Expenditure/Revenue Receipts	142.28	139.94	119.6	128.13	139.20
Revenue Expenditure/Total Expenditure	88.88	89.56	89.42	89.42	89.71
Expenditure on Social and Economic Services/Total Expenditure	56.71	50.95	49.38	44.76	46.96
Capital Expenditure/Total Expenditure	9.28	8.69	8.82	8.52	8.68
Capital Expenditure/ GSDP	1.67	1.54	1.35	1.20	1.21
III Management of Fiscal Imbalances					
Revenue Deficit/GSDP	(-3.35)	(-3.20)	(-0.89)	(-1.60)	(-2.49)
Fiscal Deficit (Surplus)/GSDP	(-5.31)	(-4.98)	(-2.46)	(-3.02)	(-3.86)
Primary Deficit (Surplus) /GSDP	(-2.59)	(-2.46)	(-0.04)	(-0.64)	(-1.53)
IV Debt Sustainability					
Outstanding Liabilities/GSDP	39.21	37.09	37.67	35.29	35.71
Interest Payments/Revenue Receipts	21.49	19.98	18.97	21.68	23.34

Appendix – 1.2
(Reference: Paragraph 1.1.4; Page No 6, 29 and 37)
Abstract of receipts and disbursements for the year 2024-25

(₹ in crore)

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Non-Plan	Plan	Total
Section A: Revenue							
1,24,486.15	I. Revenue Receipts	1,24,861.06	142626.34	I. Revenue Expenditure	1,39,448.89	16,471.89	1,55,920.78
74,329.01	Tax Revenue	76,642.19	78,185.16	General Services	73,963.33	3,232.26	77,195.59
	--		44,005.28	Social Services	43,826.13	9,484.56	53,310.69
16,345.96	Non-Tax Revenue	16,486.62	21,716.46	Education, Sports, Art and Culture	21,331.69	1,778.81	23,110.50
	--		9,228.54	Health and Family Welfare	7,282.09	2,946.46	10,228.55
21,742.92	State's Share of Union Taxes	24,772.38	1,270.57	Water Supply, Sanitation, Housing and Urban Development	237.15	1,303.23	1,540.38
	--		92.96	Information and Broadcasting	78.59	16.57	95.16
	Non-Plan Grants		2,492.04	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	512.88	1,746.89	2,259.77
	Grants for State Plan Schemes		646.31	Labour and Labour Welfare	437.23	172.75	609.98
	--		8,472.78	Social Welfare and Nutrition	13,844.44	1,519.85	15,364.29
(-17.87)	Grants for Central and Centrally Sponsored Plan Schemes		85.62	Others	102.06	-	102.06
	--		11,414.83	Economic Services-	7,649.39	3,755.07	11,404.46
3,936.74	Grants for Centrally Sponsored Scheme	4,184.79	5,927.52	Agriculture and Allied Activities	4,376.53	1,635.60	6,012.13
	--		1,513.94	Rural Development	604.98	1,086.71	1,691.69
7,245.68	Finance Commission Grants	2,531.85	71.41	Special Areas Programmes	-	1.62	1.62
	--		596.11	Irrigation and Flood Control	584.89	20.73	605.62
903.71	Other Transfer/Grants to States	243.23	838.60	Energy	491.81	51.22	543.03
	--		489.70	Industry and Minerals	223.55	341.21	564.76
	--		1,138.33	Transport	877.72	290.95	1,168.67
	--		116.11	Science, Technology and Environment	74.24	68.87	143.11
	--		723.12	General Economic Services	415.67	258.16	673.83
	--		9,021.07	Grants-in-aid and Contributions	14,010.04		14,010.04
18,140.19	II. Revenue deficit carried over	31,059.72		II. Revenue Surplus carried over			

Appendix – 1.2- Contd.

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Non-Plan	Plan	Total
Section B : Capital							
9,991.68	III. Opening Cash balance including Permanent Advances and Cash Balance Investment	7,367.38		III. Opening Overdraft from Reserve Bank of India			
47.51	IV. Miscellaneous Capital Receipts	31.20	13,584.45	IV. Capital Outlay	591.22	14,491.19	15,082.41
	--		247.26	General Services	21.17	300.99	322.16
	--		2,945.57	Social Services	75.81	3,037.97	3,113.78
	--		656.54	Education, Sports, Art and Culture	42.25	560.10	602.35
	--		348.11	Health and Family Welfare	15.05	300.45	315.50
	--		1,511.88	Water Supply, Sanitation, Housing and Urban Development	18.06	1,641.93	1,659.99
	--		0.81	Information and Broadcasting	-	0.91	0.91
	--		300.54	Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	-	314.05	314.05
	--		33.48	Social Welfare and Nutrition	0.45	91.62	92.07
	--		94.21	Others	-	128.91	128.91
	--		10,391.62	Economic Services	494.24	11,152.23	11,646.47
	--		440.40	Agriculture and Allied Activities	84.83	466.75	551.58
	--		1,190.17	Rural Development	319.40	1059.69	1,379.09
	--		0.40	Special Areas Programmes	-	84.07	84.07
	--		341.05	Irrigation and Flood Control	28.20	391.23	419.43
	--		2.22	Energy	4.62	2.33	6.95
	--		547.89	Industry and Minerals	-	535.36	535.36
	--		3,054.49	Transport	26.55	3,641.04	3,667.59
	--		4,815.00	General Economic Services	30.64	4,971.76	5,002.40
714.80	V. Recoveries of Loans and Advances-	667.16	3,295.72	V. Loans and Advances disbursed-			2,804.37
13.53	From Power Projects	12.37	41.31	For Power Projects			3.71
596.09	From Government Servants	582.73	655.59	To Government Servants			660.31
105.18	From Others	72.06	2598.82	To Others			2,140.35
	VI. Revenue Surplus brought down		18,140.19	VI. Revenue Deficit brought down			31,059.72

Appendix – 1.2- Concl.d.

2023-24	Receipts	2024-25	2023-24	Disbursements	2024-25		
					Non-Plan	Plan	Total
51048.34	VII. Public Debt Receipts-	63,780.81	21059.32	VII. Repayment of Public Debt-			21,754.93
50,147.42	Internal debt other than Ways and Means Advances and Overdrafts	60,147.39	20,126.57	Internal Debt other than Ways and Means Advances and Overdrafts			20,587.72
	Net transactions under Ways and Means Advances			Net transactions under Ways and Means Advances			
	Net transactions under Overdraft			Net transactions under Overdraft			
900.92	Loans and Advances from Central Government	3633.42	932.75	Repayment of Loans and Advances to Central Government			1167.21
	VIII. Appropriation from Contingency Fund			VIII. Appropriation to Contingency Fund			
	IX. Amount transferred to Contingency Fund			IX. Expenditure from Contingency Fund			
335221.46	X. Public Account Receipts-	357859.42	333576.73	X. Public Account Disbursements-			353885.21
148966.14	Small Savings and Provident Funds	159570.84	149212.82	Small Savings and Provident Funds			158217.30
894.52	Reserve Funds	909.94	190.06	Reserve Funds			227.31
173987.73	Suspense and Miscellaneous	184503.28	174076.47	Suspense and Miscellaneous	174076.47		183958.67
4668.57	Remittance	5111.26	3461.54	Remittances			5186.10
6704.50	Deposits and Advances	7764.10	6635.84	Deposits and Advances			6295.83
	XI. Closing Overdraft from Reserve Bank of India		7367.38	XI. Cash Balance at end-			5119.33
	--		36.68	Cash in Treasuries and Local Remittances			36.68
	--		238.68	Deposits with Reserve Bank			(-) ^{378.42}
	--		(-) ^{6.45}	Departmental Cash Balance including permanent Advances			(-) ^{6.15}
	--		4051.26	Cash Balance Investment			2075.23
			3047.21	Investments in Earmarked funds			3391.99
397023.79	TOTAL	429705.97	397023.79	TOTAL			429705.97

Source: Finance Accounts of respective years, Government of Kerala

Appendix – 1.3

(Reference: Paragraph 1.1.5; Page No 7)

Summarised financial position of the Government of Kerala as on 31 March 2025

(₹ in crore)

As on 31 March 2024		As on 31 March 2025
	Liabilities	
257157.92	Internal Debt -	296717.59
225780	Market Loans bearing interest	263746
0.04	Market Loans not bearing interest	0.02
146.55	Loans from Life Insurance Corporation of India	55.27
31231.33	Loans from other Institutions	32916.30
	Ways and Means Advances	
	Overdrafts from Reserve Bank of India	
14542.21	Loans and Advances from Central Government -	17008.42
1.16	Pre 1984-85 Loans	1.16
5.32	Non-Plan Loans	3.57
4341.31	Loans for State Plan Schemes	3410.38
	Loans for Central Plan Schemes	
	Loans for Central Sponsored Schemes	
10194.42	Loans for State/UTs with Legislature Schemes	13593.31
100	Contingency Fund	100
123944.24	Small Savings, Provident Funds, etc.	125297.78
7672.17	Deposits	9140.55
4156.65	Reserve Funds Advances	4839.28
143.98	Suspense and Miscellaneous Balances	705.41
81.91	Remittance Balances	7.07
	Cumulative excess of receipts over expenditure	
407799.08	TOTAL	453816.10

Appendix – 1.3 – Concl.d.

As on 31 March 2024			As on 31 March 2025
	Assets		
135295.41	Gross Capital Outlay on Fixed Assets -		150346.62
11773.44	Investments in shares of Companies, Corporations etc.	12328.90	
123521.97	Other Capital Outlay	138017.72	
26965.74	Loans and Advances -		29102.95
2879.02	Loans for Power Projects	2870.37	
23032.88	Other Development Loans	25101.16	
1053.84	Loans to Government servants and Miscellaneous loans	1131.42	
59.43	Advances		59.53
7367.38	Cash -		
36.68	Cash in Treasuries and Local Remittances	36.68	5119.33
238.68	Deposits with Reserve Bank	(-)378.42	
(-)6.45	Departmental Cash Balance including Permanent Advances	(-)6.15	
3047.21	Investment of Earmarked Funds	3391.99	
4051.26	Cash Balance Investments	2075.23	
238111.12	Deficit on Government Account -		269187.67
219967.46	Accumulated deficit at the beginning of the year	238111.12	
18140.19	(i)Add Revenue deficit of the current year	31059.72	
3.47	(ii)Miscellaneous Government Accounts	16.83	
407799.08	TOTAL		453816.10

Source: Finance Accounts of respective years, Government of Kerala

Explanatory Notes

The abridged accounts in the foregoing statements have to be read with comments and explanations in the Finance Accounts. Government accounts being mainly on cash basis, the deficit on Government account, as shown in **Appendix 1.3.**, indicates the position on cash basis, as opposed to accrual basis in commercial accounting.

Appendix 1.4

(Reference: Paragraph 1.2.1 C (ii); Page No 22)

Recommended amount and actual release of Fifteenth Finance Commission Grants during the period 2020-21 to 2024-25

(₹ in crore)

Transfers	2020-21		2021-22		2022-23		2023-24		2024-25	
	Award amount	Release by GoI	Award amount	Release by GoI	Award amount	Release by GoI	Award amount	Release by GoI	Award amount	Release by GoI
(i) Grants to Panchayati Raj Institutions (PRIs)	1628.00	1628.00	1203.00	1203.00	1246.00	1246.00	1260.00	1260.00	1334.00	1334.00
(a) General Basic (untied) Grants	814.00	814.00	481.20	481.20	498.40	498.40	504.00	504.00	533.60	533.60
(b) Performance (tied) Grants	814.00	814.00	721.80	721.80	747.60	747.60	756.00	756.00	800.40	800.40
(ii) Grants to Urban Local Bodies (ULBs)	784.00	784.00	592.00	336.00	613.00	603.28	649.00	400.36	687.00	455.49
(a) One million plus cities (for solid waste management and sanitation)	339.00	339.00	256.00	0.00	265.00	256.00	281.00	265.00	297.00	155.40
(b) Non-million plus cities (untied grants for local needs)	222.50	222.50	134.40	134.40	139.20	139.20	147.20	54.14	156.00	166.84
(c) Non-million plus cities (tied grants for drinking water, rain water harvesting, solid waste management and sanitation)	222.50	222.50	201.60	201.60	208.80	208.08	220.80	81.22	234.00	133.25
Total for Local Bodies (i+ii+iii)	2412.00	2412.00	1795.00	1539.00	1859.00	1849.28	1909.00	1660.36	2021.00	1789.49
Grants for Health sector	0.00	0.00	559.00	427.13	558.98	94.30	587.00	458.03	616.00	380.07
SDRF-Central share	314.00	314.00	251.20	251.20	264.00	264.00	277.60	277.60	291.20	291.20
SDMF-Central share	0.00	0.00	62.80	62.80	66.00	0.00	69.40	100.70	72.80	71.10
SDRMF	314.00	314.00	314.00	314.00	330.00	264.00	347.00	378.30	364.00	362.30
Post Devolution Revenue Deficit Grant	15323.00	15323.00	19891.00	19891.00	13174.00	13174.00	4749.00	4749.00	0.00	0.00

Appendix 1.5
(Reference: Paragraph 1.2.4.2 B; Page No 40)

Details of PSUs that have not paid/short paid dividend for the years of accounts 2022-23 and 2023-24
(₹ in crore)

A. For the year of accounts 2022-23							
Sl No.	Name of the SPSEs	Period of accounts	Net profit (+) / Loss (-) after tax and interest	Minimum dividend required to be declared		Dividend declared/paid	Amount not paid
				20 per cent of Profit if Profit is greater than 50 crore	15 per cent of Profit if Profit is lower than 50 crore		
1	Oil Palm India Limited	2022-23	13.6	NA	2.04	0.41	1.63
2	Kerala Tourism Development Corporation Limited	2022-23	1.32	NA	0.198	0	0.20
3	Kerala State Ex-Servicemen Development and Rehabilitation Corporation Limited	2022-23	3.85	NA	0.5775	0	0.58
4	Bhavanam Foundation Kerala	2022-23	0.99	NA	0.1485	0	0.15
5	Trivandrum Engineering Science and Technology Research Park	2022-23	0.09	NA	0.0135	0	0.01
6	The Travancore Sugars and Chemicals Limited	2022-23	2.93	NA	0.4395	0	0.44
7	Overseas Development and Employment Promotion Consultants Limited	2022-23	0.52	NA	0.078	0	0.08
8	Norka Roots	2022-23	1.23	NA	0.1845	0	0.18
9	The Pharmaceutical Corporation (Indian Medicines) Kerala Limited	2022-23	42.47	NA	6.3705	0	6.37
10	Kerala State Development Corporation for Christian Converts from Scheduled Castes and the Recommended Communities Limited	2022-23	2.99	NA	0.4485	0	0.45
11	Kerala State Development Corporation for Scheduled Castes and Scheduled Tribes Limited	2022-23	2.84	NA	0.426	0	0.43
12	Kerala State Backward Classes Development Corporation Limited	2022-23	64.18	12.836	NA	0	12.84
13	Kerala Police Housing and Construction Corporation Limited	2022-23	0.76	NA	0.114	0	0.11
14	The Kerala State Coir Corporation Limited	2022-23	0.5	NA	0.075	0	0.08
15	Kerala State Industrial Development Corporation Limited	2022-23	64.73	12.946	NA	0	12.95
16	Marine Products Infrastructure Development Corporation Limited	2022-23	0.42	NA	0.063	0	0.06
17	Keltron Component Complex Limited	2022-23	4.63	NA	0.6945	0	0.69
18	Keltron Electro Ceramics Limited	2022-23	1.35	NA	0.2025	0	0.20
19	Kerala State Drugs and Pharmaceuticals Limited	2022-23	0.43	NA	0.0645	0	0.06
20	Kerala State Electronics Development Corporation Limited	2022-23	22.57	NA	3.3855	0	3.39
21	Kerala State Coir Machinery Manufacturing Company Limited	2022-23	0.78	NA	0.117	0	0.12
22	Kerala Life science Industries Parks Private Limited	2022-23	0.51	NA	0.0765	0	0.08
23	Kerala Rice Limited	2022-23	0.07	NA	0.0105	0	0.01
24	Kerala Artisans' Development Corporation Limited	2022-23	2.4	NA	0.36	0	0.36
25	Kerala Industrial Infrastructure Development Corporation	2022-23	6.08	NA	0.912	0	0.91
	Total			25.782	16.9995	0.41	42.37

Appendix 1.5 – Concl'd.

(₹ in crore)

B. For the year of accounts 2023-24							
Sl No.	Name of the SPSEs	Period of accounts	Net profit (+) / Loss (-) after tax and interest	Minimum dividend required to be declared		Dividend declared/paid	Amount not paid
				20 per cent of Profit if Profit is greater than 50 crore	15 per cent of Profit if Profit is lower than 50 crore		
1	KINESCO Power and Utilities Private Limited	2023-24	5.81	NA	0.87	0.00	0.87
2	Kerala State Electricity Board Limited	2023-24	218.51	43.70	NA	0.00	43.70
3	Malabar Distilleries Limited	2023-24	0.22	NA	0.03	0.00	0.03
4	Overseas Keralites Investment and Holding Company Limited	2023-24	0.12	NA	0.02	0.00	0.02
5	The Kerala State Women's Development Corporation Limited	2023-24	8.07	NA	1.21	0.00	1.21
6	Kinfra Export Promotion Industrial Parks Limited	2023-24	2.26	NA	0.34	0.00	0.34
7	Steel and Industrial Forgings Limited	2023-24	0.36	NA	0.05	0.00	0.05
8	Kerala State Industrial Enterprises Limited	2023-24	3.72	NA	0.56	0.00	0.56
9	The Kerala State Financial Enterprises Limited	2023-24	404.10	80.82	NA	35.00	45.82
10	Kerala State Beverages (Manufacturing and Marketing) Corporation Limited	2023-24	236.29	47.26	NA	0.00	47.26
11	The Kerala Minerals and Metals Limited	2023-24	99.79	19.96	NA	6.18	13.78
	Total			191.74	3.08	41.18	153.64

Appendix 1.6

(Reference: Paragraph 1.3.1; Page No 41)

Component-wise net balances in Public Account for the period 2015-16 to 2024-25

(₹ in crore)

Sector	Sub-Sector	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Small Savings, Provident Funds, etc.	Small Savings, Provident Funds, etc.	(-)47639.35	(-)60571.01	(-)67777.85	(-)77397.06	(-)85671.17	(-)97,219.13	(-)1,15,666.60	(-)1,24,190.92	(-)1,23,944.24	(-)1,25,297.78
	(a) Reserve Funds bearing Interest	(-)72.52	(-)115.86	(-)287.08	(-)2113.98	(-)635.57	(-)719.55	(-)471.73	(-)394.65	(-)770.89	(-)1,110.43
Reserve Funds	(b) Reserve Funds not bearing Interest	(-)309.17	(-)306.48	(-)310.52	(-)318.37	(-)279.59	(-)366.72	(-)355.23	(-)334.81	(-)338.55	(-)336.86
	(a) Deposits bearing Interest	(-)0.49	(-)1.89	(-)0.57	(-)0.27	(-)0.49	(-)0.34	(-)0.51	(-)0.36	(-)0.30	(-)1.24
Deposits and Advances	(b) Deposits not bearing Interest	(-)2786.18	(-)2890.46	(-)3157.68	(-)3550.38	(-)4135.32	(-)4,632.53	(-)6,418.82	(-)7,603.36	(-)7,671.87	(-)9,139.31
	(c) Advances	0.39	0.43	0.43	0.66	60.08	62.27	60.29	59.64	59.43	59.53
Suspense and Miscellaneous	(a) Suspense	(-)113.57	902.39	210.63	745.61	728.57	1,057.03	242.94	370.88	240.24	(-)118.55
	(b) Other Accounts	(-)109.67	1351.15	(-)214.56	(-)690.15	(-)612.5	1,226.28	4,658.84	6,486.12	3,660.59	1,482.22
	(c) Accounts with Governments of Foreign Countries	0	0.01	0	0	0	0	0	0	0	-
	(d) Miscellaneous	0	0	0	0	0	0	0	0	0	-
Remittances	(a) Money Orders, and other Remittances	554.32	921.65	983.27	1074.09	1038.91	952.43	1,412.78	1,063.13	(-)148.25	(-)74.28
	(b) Inter- Governmental Adjustment Account	114.32	59.99	164.34	125.05	42.68	89.76	60.54	61.98	66.33	67.21
Total		(-)50361.92	(-)60650.08	(-)70389.59	(-)82124.80	(-)89464.40	(-)99,550.50	(-)1,16,477.50	(-)1,24,482.35	(-)1,28,847.51	(-)1,34,469.49

Source: Finance Accounts of respective years

Note: +ve figures denote debit balance and -ve figures denote credit balances.

Appendix 1.7
(Reference: Paragraph 1.4.1.1; Page No 46)
Component-wise liability trends during the period 2015-16 to 2024-25

	(₹ in crore)										
Components of fiscal liability	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	
Outstanding Total Liability	160538.68	189768.55	214518.22	241614.51	265362.36	3,02,620.01	3,42,887.45	3,70,525.07	4,00,715.84	445901.49	
Public Debt	109730.97	125882.85	142984.52	158234.45	174640.22	1,99,681.73	2,19,974.55	2,38,000.97	2,67,989.99	310015.87	
Internal Debt	102496.26	118268.72	135500.53	150991.04	165960.03	1,90,474.09	2,10,791.59	2,27,137.07	2,57,157.92	296717.59	
Loans from Govt*	7234.71	7614.13	7483.99	7243.41	8680.19	9,207.64	9,182.96	10,863.90	10,832.07	13298.28	
Public Account Liabilities	50807.71	63885.70	71533.70	83380.06	90722.14	1,02,938.28	1,22,912.90	1,32,524.10	1,32,725.85	135885.62	
Small Savings, Provident Funds, etc.	47639.35	60571.01	67777.85	77397.06	85671.17	97,219.13	1,15,666.60	1,24,190.92	1,23,944.24	125297.78	
Reserve Funds bearing Interest	72.52	115.86	287.08	2113.98	635.57	719.55	471.73	394.65	770.89	1110.43	
Reserve Funds not bearing Interest	309.17	306.48	310.52	318.37	279.59	366.72	355.23	334.81	338.55	336.86	
Deposits bearing Interest	0.49	1.89	0.57	0.27	0.49	0.34	0.52	0.36	0.30	1.24	
Deposits not bearing Interest	2786.18	2890.46	3157.68	3550.38	4135.32	4,632.54	6,418.82	7,603.36	7,671.87	9139.31	
Rate of growth of outstanding total liability (per cent)	13.10	18.21	13.04	12.63	9.83	14.04	13.31	8.06	8.15	11.28	
Gross State Domestic Product (GSDP)	561993.60	634886.39	701588.26	788285.57	812934.63	771723.89	924465.42	1038734.06	1135372.56	1248533.01	
Outstanding Total Liability/GSDP (per cent)	28.57	29.89	30.58	30.65	32.64	39.21	37.09	35.67	35.29	35.71	
Borrowings and Other Liabilities											
Total Receipts	75062.62	89787.12	120227.77	146499.36	183509.21	2,40,014.87	2,31,582.07	2,16,432.90	2,61,358.70	3,22,577.19	
Total Repayments	56470.83	60557.25	95478.10	119403.07	159761.36	2,02,757.22	1,91,314.63	1,88,795.28	2,31,167.92	2,77,391.54	
Net funds available	18591.79	29229.87	24749.67	27096.29	23747.85	37,257.65	40,267.44	27,637.62	30,190.78	45,185.65	
Repayments/ Receipts (per cent)	75.23	67.45	79.41	81.50	87.06	84.48	82.61	87.23	88.45	85.99	

Source: Finance Accounts of respective years

Appendix 1.8

(Reference: Paragraph 1.4.5; Page No 54 and 56)

Trends in Debt Sustainability Indicators

(₹ in crore)

Sl. No.	Debt Sustainability Indicators	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
1	Overall Liabilities or Overall Debt*	160,538.68	189,768.55	214,518.22	241,614.50	265,362.36	3,02,620.01	3,42,887.45	3,70,525.07	4,00,715.84	44,6163.55#
2	Rate of Growth of Overall Debt (per cent)	13.10	18.21	13.04	12.63	9.83	14.04	13.31	8.06	8.15	11.34
3	GSDP (in nominal terms)	561,993.60	634,886.39	701,588.26	788,285.57	812,934.63	7,71,723.89	9,24,465.42	10,38,734.06	11,35,371.56	12,48,533.01
4	Nominal GSDP growth (per cent)	9.64	12.97	10.51	12.36	3.13	-5.07	19.79	12.36	9.30	9.97
5	Overall Debt/GSDP (per cent)	28.57	29.89	30.58	30.65	32.64	39.21	37.09	35.67	35.29	35.74
6	Repayment to Gross Borrowings (per cent)	90.03	80.94	91.99	92.94	97.53	93.22	92.67	98.86	98.77	95.03
7	Net borrowings available as a percentage of Gross Borrowings	9.97	19.06	8.01	7.06	2.47	6.78	7.33	1.14	1.23	4.97
8	Interest payments on Overall Debt	11,110.62	12,116.50	15,119.93	16,747.92	19,214.70	20,975.36	23,302.83	25,176.36	26,986.22	29,138.23
9	Effective rate of interest on Overall Debt (per cent) ⁵⁸	7.59	7.04	7.61	7.46	7.71	7.51	7.36	7.23	7.19	7.09
10	Interest payment to Revenue Receipts (per cent)	16.09	16.02	18.21	18.04	21.30	21.49	19.98	18.97	21.68	23.34
11	Revenue Deficit/Surplus	(-9656.81)	(-15484.59)	(-16928.21)	(-17461.92)	(-14495.25)	(-25,829.50)	(-29,539.27)	(-9,226.28)	(-18,140.19)	(-31,327.63#)
12	Primary Revenue Balance (PRB)	1453.81	(-3368.09)	(-1808.28)	(-714.00)	4719.45	(-4854.14)	(-6236.44)	15950.08	8846.03	(-2,189.40)
13	Primary Balance (PB)	(-6,707.77)	(-14,331.85)	(-11,717.48)	(-10,210.39)	(-4,622.77)	(-19,994.33)	(-22,742.95)	(-378.18)	(-7,271.83)	(-19,371.97#)

⁵⁸ Effective rate of interest on Overall Debt has been calculated adjusting the Reserve Funds, Deposits not bearing interest and 50 years' interest free Central assistance to State for Capital Expenditure.

Effective Rate of Interest = Interest Payment/Average of Opening and Closing Stock of Debt (excluding non- interest-bearing liabilities) * 100

Appendix 1.8 – Concltd.

(₹ in crore)

Sl. No	Debt Sustainability Indicators	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
14	PB/GSDP (per cent)	(-)1.19	(-)2.26	(-)1.67	(-)1.30	(-)0.57	(-)2.59	(-)2.46	(-)0.04	(-)0.64	(-)1.55
15	Difference between RoI and effective rate of interest on Overall Debt ⁵⁹	7.33	6.82	7.35	7.21	7.42	7.28	7.10	6.72	6.74	6.42
16	Liquidity Management (use of financial accommodation instruments available with RBI) (in number of occasions)	1985.82 (23)	2931.13 (25)	6335.50 (50)	9698.12 (67)	35,745.17 (291)	29,222.75 (230)	22,874.48 (124)	15,745.01 (55)	53,306.52 (192)	90,163.50 (325)
17	Debt Stabilisation (Quantum spread + Primary balance) ⁶⁰	(-)3480.18	(-)3268.15	(-)5597.03	1439.15	(-)16574.16	(-)57,424.77	18,996.16	18,108.50	967.35	(-)6,937.60
18	Domar gap										
a	GSDP (in constant terms)	451,210.00	485,302.00	516,190.00	554,228.00	559,194.18	5,111,702.92	5,71,982.96	6,04,632.74	6,45,310.02	6,85,283.16
b	Real Growth (in constant terms)	7.44	7.56	6.36	7.37	0.90	-8.49	11.78	5.71	6.73	6.19
c	Inflation based on CPI (per cent)	4.20	4.29	6.01	4.94	6.14	5.35	4.17	5.79	4.96	5.89
d	Effective Rate of interest	7.59	7.04	7.61	7.46	7.71	7.51	7.36	7.23	7.19	7.09
e	Real effective rate of interest (Effective rate of interest-Inflation)	3.39	2.75	1.60	2.52	1.57	2.16	3.19	1.44	2.23	1.20
f	Growth Interest Differential (Real growth-Real effective rate of interest)	4.06	4.80	4.77	4.85	(-)0.67	(-)10.65	8.59	4.27	4.50	4.99
g	Primary Balance (PB)	(-)6,707.77	(-)14,331.85	(-)11,717.48	(-)10,210.39	(-)4,622.77	(-)19,994.33	(-)22,742.95	(-)378.18	(-)7,271.83	(-)19,371.97#

Source: Finance Accounts of respective years
Post audit figures

*Figures relating to off-budget borrowings have not been included in overall liabilities. Overall liabilities excludes ₹5,766 crore during 2020-21, ₹14,505.31 crore during 2021-22 to 2023-24 and ₹ 3,710.14 crore during 2024-25 as back-to-back loans from GoI in lieu of GST Compensation shortfall received during 2020-21 and 2021-22 are not to be repaid by the State from its sources.

⁵⁹ Return on Investment (RoI) as measured by effective rate of interest receipts. RoI = Interest Receipts/Average of Opening & Closing Stock of Loans and Advances Disbursed *100

⁶⁰ Quantum Spread = Interest Spread x Debt (excluding non-interest bearing liabilities)

Appendix 1.9

(Reference: Paragraph 1.4.6.1 A; Page No 58)

Details of outstanding Guarantees in Budget

(₹ in crore)

Year	O/s guarantees at the beginning of the year in Annual Budget	Addition during the year	Deletion during the year	Guarantees Invoked during the year	Outstanding guarantees at the end of the year in Annual Budget	Outstanding guarantees after adjusting additions and deletion (2+3-4)	Variation in guarantee O/s at the end of the year (7-6)
1	2	3	4	5	6	7	8
2019-20	31585.89	6.00	81.62	0	27756.39	31510.27	3753.88
2020-21	29529.72	6.00	129.42	0	31705.81	29406.3	2299.51
2021-22	36592.51	7667.15	345.75	0	44361.38	43913.92	447.46

Appendix 1.10**(Reference: Paragraph 1.4.6.1 A; Page No 58)****Discrepancies between Guarantee Commission received as per Budget document and Finance Accounts***(₹ in crore)*

Year	Guarantee Commission received (as per budget document)	Guarantee Commission booked in the Finance accounts
2019-20	170.42	150.80
2020-21	218.52	216.57
2021-22	219.90	230.76

Appendix 1.11

(Reference: Paragraph 1.4.6.1 E; Page No 61)

Details of outstanding guarantee commission to be paid and interest accrued thereof

(₹ in crore)

Sl.No.	Name of Instituion	Guarantee Commission outstanding as on 31.03.2025	Penal interest calculated on defaulted Guarantee Commission
1	Greater Cochin Development Authority	2.37	4.49
2	Kerala Automobiles Ltd	0.47	0.32
3	Keltron	5.36	14.38
4	Kochi Metro Rail Ltd	29.39	7.05
5	Kerala Water Authority	28.04	56.89
6	National University for Advanced Legal Studies	5.09	1.80
7	Vizhinjam International Seaport Ltd	10.06	0.49
8	Kollam Co-operative Spinning Mills Ltd	0.47	0.72
9	Marketfed	2.81	3.75
10	Kerala Transport Development Finance Corporation	8.17	0.91
11	Kerala State Road Transport Corporation	162.2	59.68
12	Consumerfed	0.19	0.10
13	Kerala Urban and Rural Development Finance Corporation	124.96	32.22
14	SupplyCo	43.10	3.59
	Total	422.68	186.39

Appendix 1.12

(Reference: Paragraph 1.4.6.1F; Page No 62)

Details of Institutions that have not paid interest for the delayed remittance of guarantee commission

(Amount in rupees)

Sl.No.	Name of Institution	Period - Instalment	Amount	Date of remittance	Period of delay (days)	Amount of interest
1	Matsyafed	2020-21 Ist	6816608	19.05.20	48	107572
		2020-21 IInd	7871882	02.12.20	62	160457
		2021-22 Ist	6306200	16.04.21	15	31099
		2022-23 Ist	6293902	18.05.22	47	97254
		2022-23 IInd	6293902	18.10.22	17	35177
		2024-25 Ist	5973681	10.06.24	70	137476
		2024-25 IInd	5973681	02.11.24	32	62846
2	Malappuram Cooperative Spinning Mill Ltd.	2020-21 Ist	86250	14.10.20	196	5558
		2020-21 IInd	86250	13.04.21	194	5501
		2021-22 Ist	86250	09.06.21	69	1957
		2022-23 Ist	86250	30.09.22	182	5161
		2022-23 IInd	86250	18.04.23	229	6494
		2023-24 Ist	86250	30.09.23	182	5161
		2023-24 IInd	86250	08.04.24	189	5359
		2024-25 Ist	86250	30.09.24	182	5161
2024-25 IInd	86250	29.03.25	179	5076		
2	Backward Classes Development Corporation	2023-24 IInd	54449256	15.11.23	45	805551
3	Kerala Water Authority	2021-22 Ist	1296926	17.04.21	16	6822
		2023-24 IInd	787744	18.11.23	48	12431
4	Kerala Women Development Corporation	2020-21 Ist	12680695	29.04.20	28	116732
		2021-22 Ist	14809087	17.04.21	16	77900
		2024-25 IInd	27086883	02.11.24	32	284969
Total						1981714

Appendix 2.1
(Reference: Paragraph 2.3 ; Page No 76)
Expenditure Composition Outturn

Revenue Voted

(₹)

Grant Code	Major Head	Category	Revised Estimate	Actual Expenditure	Deviation
29	2575	Revenue Voted	130000000.00	8178068.00	-93.71
29	2551	Revenue Voted	50000000.00	8066126.00	-83.87
29	2435	Revenue Voted	4357325000.00	951740826.00	-78.16
05	2020	Revenue Voted	10000.00	2477.00	-75.23
41	3055	Revenue Voted	66501000.00	23848342.00	-64.14
37	2407	Revenue Voted	22493000.00	9915017.00	-55.92
36	2505	Revenue Voted	2719445000.00	1920813054.00	-29.37
29	2402	Revenue Voted	1274712000.00	1016851724.00	-20.23
36	2501	Revenue Voted	4257512000.00	3554369998.00	-16.52
05	2040	Revenue Voted	141870000.00	120219667.00	-15.26
22	2217	Revenue Voted	14804604000.00	13193742302.00	-10.88
06	2035	Revenue Voted	4516000.00	4037732.00	-10.59
20	2215	Revenue Voted	2258727000.00	2020226954.00	-10.56
26	2245	Revenue Voted	7651550000.00	6879867430.00	-10.09
27	2425	Revenue Voted	4072089000.00	3662930683.00	-10.05
11	2250	Revenue Voted	555315000.00	500744643.00	-9.83
35	2515	Revenue Voted	5717776000.00	5202064929.00	-9.02
38	2711	Revenue Voted	743870000.00	680092498.00	-8.57
17	3435	Revenue Voted	176313000.00	161458684.00	-8.42
05	2043	Revenue Voted	3802308000.00	3500898220.00	-7.93
04	2015	Revenue Voted	5358474000.00	4952052554.00	-7.58
14	2058	Revenue Voted	1648899000.00	1533983686.00	-6.97
02	2251	Revenue Voted	551068000.00	513524162.00	-6.81
28	3454	Revenue Voted	1317786000.00	1229184828.00	-6.72
11	2053	Revenue Voted	6160594000.00	5747207073.00	-6.71
39	2801	Revenue Voted	5614705000.00	5243474369.00	-6.61
29	2401	Revenue Voted	12034605000.00	11242535276.00	-6.58
06	2029	Revenue Voted	8440289000.00	7885413620.00	-6.57
24	2230	Revenue Voted	6626568000.00	6208708532.00	-6.31
28	3475	Revenue Voted	977349000.00	916998208.80	-6.17
09	2041	Revenue Voted	2272370000.00	2133871726.00	-6.09
08	2039	Revenue Voted	3862692000.00	3639303464.00	-5.78
14	2070	Revenue Voted	4371113000.00	4123809299.00	-5.66
38	2701	Revenue Voted	1913327000.00	1810446578.00	-5.38
17	2205	Revenue Voted	2386921000.00	2260922434.00	-5.28
30	2236	Revenue Voted	7568000.00	7188351.00	-5.02
02	2052	Revenue Voted	3280442000.00	3128504318.00	-4.63
40	3051	Revenue Voted	648987000.00	618941217.00	-4.63
38	2700	Revenue Voted	1571392000.00	1501555057.00	-4.44
30	3456	Revenue Voted	655349000.00	627192372.00	-4.30
34	2406	Revenue Voted	6805577000.00	6519973565.00	-4.20

Appendix 2.1 – Contd

Grant Code	Major Head	Category	Revised Estimate	Actual Expenditure	Deviation
17	3425	Revenue Voted	1343318000.00	1287295732.00	-4.17
05	2045	Revenue Voted	368299000.00	354040232.00	-3.87
32	2404	Revenue Voted	1231400000.00	1185390176.00	-3.74
37	2853	Revenue Voted	214014000.00	206265966.00	-3.62
33	2405	Revenue Voted	3238587000.00	3127936486.00	-3.42
21	2216	Revenue Voted	871158000.00	843032059.00	-3.23
16	2075	Revenue Voted	154135767000.00	149176673952.00	-3.22
12	2062	Revenue Voted	1142319000.00	1105910143.00	-3.19
30	2408	Revenue Voted	20041669000.00	19406416662.00	-3.17
17	2203	Revenue Voted	11906728000.00	11602766112.00	-2.55
12	2055	Revenue Voted	46236686000.00	45137096173.00	-2.38
03	2014	Revenue Voted	11675875000.00	11421125799.00	-2.18
01	2011	Revenue Voted	1438719000.00	1412789661.00	-1.80
10	2054	Revenue Voted	3766000000.00	3701169913.00	-1.72
31	2403	Revenue Voted	8447942000.00	8334281676.00	-1.35
41	3056	Revenue Voted	798842000.00	790122123.00	-1.09
36	2515	Revenue Voted	7426830000.00	7381368866.00	-0.61
17	2202	Revenue Voted	216418504000.00	215959077517.90	-0.21
13	2056	Revenue Voted	2148781000.00	2154729728.00	0.28
46	2235	Revenue Voted	149717760000.00	150627112327.00	0.61
07	2030	Revenue Voted	2545607000.00	2570532485.00	0.98
16	2071	Revenue Voted	275724815000.00	278759014225.80	1.10
02	3451	Revenue Voted	2127779000.00	2152152848.00	1.15
15	2059	Revenue Voted	3694049000.00	3744107474.00	1.36
23	2220	Revenue Voted	936794000.00	951752455.00	1.60
42	3452	Revenue Voted	1838309000.00	1880349910.00	2.29
29	2415	Revenue Voted	4383357000.00	4580326104.00	4.49
11	2047	Revenue Voted	2373806000.00	2515813957.00	5.98
43	3604	Revenue Voted	132007300000.00	140367574021.00	6.33
17	2204	Revenue Voted	1496317000.00	1618727529.00	8.18
02	2013	Revenue Voted	140066000.00	152725018.00	9.04
18	2210	Revenue Voted	88243616000.00	97041361099.00	9.97
29	2702	Revenue Voted	2333492000.00	2620926465.00	12.32
37	2851	Revenue Voted	3922981000.00	4426584124.00	12.84
15	3054	Revenue Voted	10926319000.00	12717047013.00	16.39
41	3075	Revenue Voted	47210000.00	60797809.00	28.78
37	2852	Revenue Voted	684074000.00	893454343.00	30.61
25	2225	Revenue Voted	17976916000.00	24415598047.00	35.82
19	2211	Revenue Voted	4293630000.00	5976984529.00	39.21
39	2810	Revenue Voted	152723000.00	248331871.00	62.60
37	2885	Revenue Voted	290000000.00	714629327.00	146.42
Total			1328021369000	1338888252021.50	0.82

Appendix 2.1 – Contd.

Capital Voted

Grant Code	Major Head	Category	Revised Estimate	Actual Expenditure	Deviation
37	6853	Capital Voted	50000000	2465000	-95.07
27	4425	Capital Voted	277303000	79050025	-71.49
29	4575	Capital Voted	260000000	79122287	-69.57
22	4217	Capital Voted	504223000	155687799	-69.12
27	6425	Capital Voted	237730000	78921985	-66.80
45	7615	Capital Voted	10950000	4000000	-63.47
39	6801	Capital Voted	99925000	37154676	-62.82
37	4407	Capital Voted	19994000	8081106	-59.58
32	4404	Capital Voted	153503000	70387388	-54.15
30	4408	Capital Voted	147139000	68905936	-53.17
37	6859	Capital Voted	203125000	96686937	-52.40
25	4225	Capital Voted	5370388000	3140515464	-41.52
36	4515	Capital Voted	13200000000	8412420844	-36.27
30	6408	Capital Voted	31647000	20186907	-36.21
39	4810	Capital Voted	12500000	8314706	-33.48
21	4216	Capital Voted	242406000	162238164	-33.07
29	4551	Capital Voted	976000000	761553078	-21.97
39	6810	Capital Voted	274100000	218590929	-20.25
38	4701	Capital Voted	497413000	442889542	-10.96
35	4515	Capital Voted	5772714000	5378475681	-6.83
18	4210	Capital Voted	3304505000	3130649220	-5.26
23	4220	Capital Voted	9517000	9053264	-4.87
29	4401	Capital Voted	67486000	64653036	-4.20
41	5053	Capital Voted	53847000	52729898	-2.07
45	7610	Capital Voted	6607386000	6603127513	-0.06
39	4801	Capital Voted	61160000	61158478	0.00
32	6404	Capital Voted	31793000	31793000	0.00
14	4058	Capital Voted	49810000	49985748	0.35
28	5475	Capital Voted	47684664000	48084031981	0.84
24	6250	Capital Voted	62500000	64287500	2.86
24	4250	Capital Voted	1236900000	1289836793	4.28
38	4700	Capital Voted	857286000	901329155	5.14
12	4055	Capital Voted	362994000	381871590	5.20
29	4702	Capital Voted	1481061000	1594553371	7.66
15	5054	Capital Voted	17359368000	18744798960	7.98
41	7055	Capital Voted	14581266000	16024094461	9.90
37	4859	Capital Voted	1251899000	1402070410	12.00
37	4858	Capital Voted	22750000	25500000	12.09
20	4215	Capital Voted	14023857000	15815079913	12.77
29	4435	Capital Voted	757573000	855092223	12.87
41	7053	Capital Voted	331385000	385180142	16.23

Appendix 2.1 – Contd.

Grant Code	Major Head	Category	Revised Estimate	Actual Expenditure	Deviation
33	4405	Capital Voted	2524188000	2943320167	16.60
37	6860	Capital Voted	1685483000	2008310866	19.15
29	4402	Capital Voted	354090000	432511709	22.15
37	4860	Capital Voted	94150000	115186785	22.34
37	6858	Capital Voted	325125000	410783105	26.35
41	5056	Capital Voted	506700000	677917942	33.79
37	6885	Capital Voted	146063000	206765056	41.56
37	6857	Capital Voted	19250000	27448924	42.59
38	4711	Capital Voted	799288000	1148931441	43.74
34	4406	Capital Voted	624746000	907269018	45.22
17	6202	Capital Voted	215000000	315000000	46.51
40	5051	Capital Voted	5864625000	9123412179	55.57
17	4202	Capital Voted	3742102000	6021703881	60.92
40	7051	Capital Voted	188133000	332497305	76.74
41	5055	Capital Voted	220930000	391825478	77.35
41	7056	Capital Voted	340000000	608683000	79.02
15	4059	Capital Voted	1512126000	2809138610	85.77
37	6851	Capital Voted	149099000	277286837	85.97
41	5075	Capital Voted	3995173000	7826840919	95.91
33	6405	Capital Voted	60000000	120000000	100.00
42	5452	Capital Voted	873949000	1976111295	126.11
31	4403	Capital Voted	30000000	73119296	143.73
37	6854	Capital Voted	14000000	37500000	167.86
37	4885	Capital Voted	1064792000	3037385047	185.26
37	4851	Capital Voted	178754000	790274732	342.10
46	4235	Capital Voted	124125000	993803659	700.65
Total			164191958000	178409552361	8.66

Revenue Charged

Grant Code	Major Head	Category	Revised Estimate	Actual Expenditure	Deviation
29	2702	Revenue Charged	28585000	2214749	-92.25
21	2216	Revenue Charged	810000	81860	-89.89
11	2250	Revenue Charged	15000000	6400000	-57.33
12	2055	Revenue Charged	1650000	983315	-40.41
12	2062	Revenue Charged	86005000	53027621	-38.34
17	2202	Revenue Charged	14840000	11286319	-23.95
15	3054	Revenue Charged	11006000	8876003	-19.35
01	2011	Revenue Charged	9304000	7698755	-17.25
16	2075	Revenue Charged	14016000	12012422	-14.29
02	2012	Revenue Charged	134201000	122159325	-8.97
08	2039	Revenue Charged	2040000	1881682	-7.76
36	2515	Revenue Charged	15000	13842	-7.72

Appendix 2.1 – Concl.d.

Grant Code	Major Head	Category	Revised Estimate	Expenditure	Deviation
15	2059	Revenue Charged	18616000	17730894	-4.75
14	2058	Revenue Charged	2902000	2788766	-3.90
18	2210	Revenue Charged	8771000	8485517	-3.25
02	2051	Revenue Charged	2203456000	2131974462	-3.24
41	3056	Revenue Charged	600000	586791	-2.20
60	2049	Revenue Charged	297393235000	291383106213	-2.02
16	2071	Revenue Charged	91494000	90546721	-1.04
06	2029	Revenue Charged	5690000	5650500	-0.69
07	2030	Revenue Charged	390000	389017	-0.25
23	2220	Revenue Charged	507000	506488	-0.10
60	2048	Revenue Charged	1200000000	1200000000	0.00
03	2014	Revenue Charged	1952299000	1958753598	0.33
46	2235	Revenue Charged	404000	409502	1.36
30	2408	Revenue Charged	260196000	396477926	52.38
19	2211	Revenue Charged	182000	281866	54.87
17	3425	Revenue Charged	0	5352627	5352.6
29	2401	Revenue Charged	0	885989	8859.9
			303456214000	297430562770	-1.99

Capital Charged

Grant Code	Major Head	Category	Revised Estimate	Expenditure	Deviation
38	4711	Capital Charged	19300000	7883166	-59.15
17	4202	Capital Charged	7941000	4998239	-37.06
22	4217	Capital Charged	499250000	473861457	-5.09
12	4055	Capital Charged	900000	860979	-4.34
29	4702	Capital Charged	51000000	50135075	-1.70
37	4851	Capital Charged	413000	412000	-0.24
29	4435	Capital Charged	1097000	1096133	-0.08
41	5075	Capital Charged	10491000	10490932	0.00
18	4210	Capital Charged	28360000	28495301	0.48
61	6003	Capital Charged	1081324304000	1107512185761	2.42
15	5054	Capital Charged	1460975000	1516259383	3.78
61	6004	Capital Charged	10930713000	11672037742	6.78
38	4700	Capital Charged	74475000	93038791	24.93
41	7053	Capital Charged	75000000	132878531	77.17
33	4405	Capital Charged	3845000	28678896	645.88
38	4701	Capital Charged	20000	1704754	8423.77
15	4059	Capital Charged	1000	264386	26338.60
			1094488085000	1121535281526	2.47

Appendix 2.1A
(Reference: paragraph 2.3; Page No 77)
Deviation of Actual Expenditure from Revised Estimate

(₹ in crore)

Financial Year	Grant No	Grant Name	Category	Revised Grant	Expenditure	Percentage change
2021-2022	22	Urban Development	Capital Voted	113.85	19.19	-83.15
2022-2023	22	Urban Development	Capital Voted	121.92	14.94	-87.74
2023-2024	22	Urban Development	Capital Voted	61.13	136.03	122.52
2024-2025	22	Urban Development	Capital Voted	50.42	15.57	-69.12
2021-2022	27	Co-operation	Capital Voted	118.86	57.80	-51.37
2023-2024	27	Co-operation	Capital Voted	43.63	10.58	-75.75
2024-2025	27	Co-operation	Capital Voted	51.50	15.80	-69.33
2020-2021	41	Transport	Revenue Charged	20.04	0.04	-99.78
2022-2023	41	Transport	Revenue Charged	67.90	0.06	-99.92
2023-2024	41	Transport	Revenue Charged	61.99	0.04	-99.93
2024-2025	41	Transport	Revenue Charged	65.63	0.06	-99.91
2021-2022	46	Social Security and Welfare	Capital Voted	96.32	17.45	-81.89
2022-2023	46	Social Security and Welfare	Capital Voted	65.21	19.76	-69.70
2024-2025	46	Social Security and Welfare	Capital Voted	12.41	99.38	700.64 ⁶¹

⁶¹ The total budget for Capital voted section was ₹120.81 crore (₹41.61 crore original + ₹79.20 crore supplementary).

Appendix 2.2
(Reference: Paragraph 2.5.3; Page No 85)
Cases where supplementary provision rendered non-essential

(₹ in crore)

Sl.No	Number and Name of Grant		Original Provision	Supplementary Provision	Actual Expenditure	Savings out of Total Provision
A-Revenue Voted						
1	02	Heads of States, Ministers and Headquarters Staff	619.79	6.00	594.69	31.10
2	05	Goods and Service Tax, Agricultural Income Tax and Sales Tax	410.93	7.03	397.52	20.45
3	08	Excise	371.60	8.69	363.93	16.36
4	09	Taxes on Vehicles	225.99	3.68	213.39	16.28
5	10	Treasury and Accounts	375.66	5.60	370.12	11.14
6	11	District Administration and miscellaneous	909.96	18.06	876.38	51.65
7	15	Public Works	1983.62	70.16	1646.12	407.66
8	17	Education, Sports, Art and Culture	24036.66	260.39	23289.02	1008.02
9	22	Urban Development	1524.56	179.75	1319.37	384.94
10	23	Information and Publicity	106.73	9.80	95.18	21.36
11	33	Fisheries	418.82	17.90	312.79	123.93
Total			30984.32	587.06	29478.51	2092.89
B-Capital Voted						
12	22	Urban Development	196.00	13.15	15.57	193.58
13	29	Agriculture	379.38	128.41	378.75	129.04
14	34	Forest	95.80	20.00	90.73	25.07
15	35	Panchayat	545.10	40.06	537.85	47.31
16	37	Industries	1162.86	29.32	844.57	347.60
17	38	Irrigation	422.79	52.96	249.32	226.43
Total			2801.93	283.90	2116.79	969.03
Grand Total			33786.25	870.96	31595.3	3061.92

Appendix 2.3
(Reference: Paragraph 2.5.3; Page No 85)
Cases where Supplementary Provision proved excessive

(₹ in crore)

Sl.No	Number and Name of Grant		Original Provision	Supplementary Provision	Total Budget	Actual Expenditure	Excessive Supplementary Provision(Savings)
A- Revenue Voted							
1	01	State Legislature	137.02	8.90	145.92	141.28	4.65
2	03	Administration of Justice	1078.71	118.65	1197.36	1142.11	55.24
3	04	Elections	195.65	304.56	500.21	495.21	5.01
4	13	Jails	207.91	19.81	227.72	215.47	12.24
5	16	Pensions and Miscellaneous	41384.69	3020.12	44404.81	42793.57	1611.24
6	18	Medical and Public Health	9418.71	397.62	9816.34	9704.14	112.20
7	19	Family Welfare	424.49	197.24	621.73	597.70	24.04
8	21	Housing	76.95	20.14	97.10	84.30	12.79
9	25	Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2354.82	100.00	2454.82	2441.56	13.26
10	30	Food	1895.89	219.44	2115.33	2004.08	111.25
11	39	Power	95.21	555.50	650.71	549.18	101.53
12	46	Social Security and Welfare	13115.91	2173.69	15289.60	15062.71	226.89
	Total		70385.97	7135.68	77521.65	75231.31	2290.34
B-Capital Voted							
13	17	Education, Sports, Art and Culture	444.64	216.20	660.84	633.67	27.17
14	18	Medical and Public Health	248.40	327.14	575.54	313.06	262.48
15	20	Water Supply and Sanitation	868.31	901.94	1770.25	1581.51	188.74
16	28	Miscellaneous Economic Services	4608.09	1094.68	5702.77	4808.40	894.37
17	33	Fisheries	250.22	80.53	330.75	306.33	24.42
18	39	Power	19.80	56.11	75.91	32.52	43.39
19	41	Transport	1672.29	1772.34	3444.63	2596.73	847.90
20	42	Tourism	187.31	62.92	250.23	197.61	52.62
21	46	Social Security and Welfare	41.61	79.20	120.81	99.38	21.43
	Total		8340.67	4591.05	12931.73	10569.21	2362.52
Grand Total			78726.64	11726.73	90453.38	85800.52	4652.86

Appendix 2.4A

(Reference: Paragraph 2.5.4; Page No 85)

Injudicious re-appropriation of funds during 2024-2025 (Reduction of provision)

(₹ in crore)

Sl. No	Head of Account	Original Grant	Supplementary Grant	Re-Appropriation	Net Budget	Expenditure	Sum(Savings (-) / Excess (+))
Reduction of provision through re-appropriation orders wherein expenditure in excess of Net Budget occurred							
1	2210-01-110-68-Comprehensive Mental Health Programme	7.00	0.00	-3.05	3.95	3.96	0.02
2	2210-06-101-19-National Health Mission (CSS 60:40)	913.00	0.00	-20.69	892.31	953.94	61.62

Appendix 2.4 B
(Reference: Paragraph 2.5.4; Page No 85)
Injudicious re-appropriation of funds during 2024-2025 (Augmentation of provision)
(₹ in crore)

Sl. No	Head of Account	Original Grant	Supplementary Grant	Re-Appropriation	Total	Expenditure	Sum (Savings(-)/Excess(+))
Augmentation of provision proved injudicious							
1	2029-00-800-74-Expenditure under the Kerala Conservation of Paddy Land and Wet Land (Amendment) Act 2018	16.05	0.00	10.97	27.02	18.56	(-)8.45
2	2055-00-001-99-Superintendence	82.15	0.00	31.72	113.87	96.45	(-)17.43
3	2055-00-104-98-India Reserve Battalion	90.26	0.00	3.14	93.41	83.53	(-)9.87
4	2055-00-115-98-Modernisation of Police Department	96.22	0.00	7.48	103.70	90.33	(-)13.37
5	2070-00-108-98-Protection and Control	316.14	0.00	4.69	320.83	301.49	(-)19.34
6	2059-60-053-99-Maintenance and Repairs of other Buildings	45.91	0.00	3.77	49.68	35.14	(-)14.54
7	2075-00-103-99-Sale of Lottery Tickets	252.50	0.00	5.00	257.50	248.06	(-)9.44
8	2202-01-101-98-Upper Primary Schools	1318.79	0.00	7.40	1326.19	1290.78	(-)35.41
9	2202-01-101-99-Lower Primary Schools	1550.76	0.00	22.42	1573.18	1531.37	(-)41.82
10	2202-01-102-99-Teaching Grant	4604.51	0.13	202.77	4807.41	4730.91	(-)76.50
11	2202-01-107-90-District Institute of Education and Training (DIET) 60% C.S.S	15.00	0.00	18.55	33.55	18.55	(-)15.00
12	2202-02-001-94-Directorate of Higher Secondary Education (Plus Two)	76.33	0.00	14.93	91.26	86.02	(-)5.25
13	2202-02-110-95-Aided Vocational Higher Secondary Schools - Teaching Grant	230.24	0.00	6.90	237.13	230.78	(-)6.35
14	2203-00-104-97-Private Polytechnics	47.89	0.00	6.06	53.95	48.55	(-)5.41
15	2203-00-105-99-Government Polytechnics	200.56	0.00	7.16	207.72	202.43	(-)5.29

Appendix 2.4 B - Contd

(₹ in crore)

Sl.No	Head of Account	Original Grant	Supplementary Grant	Re-Appropriation	Total	Expenditure	Sum (Savings (-) /Excess (+))
16	2203-00-112-60-Institute of Human Resources Development(IHRD)	48.51	0.00	3.36	51.87	33.52	(-)18.36
17	2203-00-112-81- New Engineering Colleges	99.58	0.00	5.25	104.83	96.95	(-)7.88
18	2204-00-104-97-Assistance to Kerala State Sports Council	50.56	0.00	3.46	54.02	43.08	(-)10.94
19	3425-60-200-55-Institute of Advanced Virology (IAV)	50.00	0.00	5.42	55.42	22.58	(-)32.84
20	2217-05-191-48-Block Grants for Centrally Sponsored Schemes	416.47	179.75	232.65	828.87	755.57	(-)73.31
21	2401-00-103-93-Production and distribution of quality Coconut seedlings and centralised seed collection in Departmental Nurseries	5.34	0.00	10.81	16.15	6.00	(-)10.14
22	2401-00-109-57-Mission for Integrated Development of Horticulture (60% CSS)	26.70	0.00	7.51	34.21	27.42	(-)6.79
23	2401-00-109-58-Sub Mission on Agricultural Mechanisation (SMAM) (60% CSS)	44.50	0.00	17.49	61.99	47.02	(-)14.97
24	2401-00-109-59-Rashtriya Krishi Vikas Yojana (60% CSS)	33.38	0.00	8.96	42.33	25.38	(-)16.95
25	2401-00-109-64-Umbrella Scheme on Krishi Unnathi Yojana and other CSS - NMAET-SMAE (60% CSS)	22.25	0.00	4.47	26.72	19.70	(-)7.02
26	2401-00-109-65-Umbrella Scheme on Krishi Unnathi Yojana and other CSS (60% CSS)	44.50	0.06	7.61	52.17	26.27	(-)25.89
27	2402-00-188-99-Kerala State Remote Sensing and Environment Centre (KSREC)	0.00	0.00	9.21	9.21	1.32	(-)7.89
28	2702-01-800-94-Minor Irrigation Projects Maintenance	45.65	0.00	3.02	48.68	41.77	(-)6.91

Appendix 2.4 B - Concl'd

(` in crore)

Sl.No	Head of Account	Original Grant	Supplementary Grant	Re-Appropriation	Total	Expenditure	Sum (Savings(-)/Excess(+))
29	2408-01-101-92- Assistance to State Agencies for Intra-state movement of food grains under NFSA (50% CSS)	0.00	99.44	300.89	400.34	312.17	(-)88.16
30	2403-00-102-99- Intensive Cattle Development Projects	99.96	0.00	4.21	104.17	97.65	(-)6.51
31	2515-00-101-65- Swachh Bharat Mission (Gramin) - Nirmal Bharat Abhiyan (60% CSS)	15.38	0.00	11.67	27.04	19.45	(-)7.60
32	2501-06-198-48-Block Grants for Centrally Sponsored Schemes	212.10	0.00	52.43	264.53	245.40	(-)19.13
33	6858-60-190-89-Loans to Autokast Limited	8.50	0.00	3.40	11.90	6.23	(-)5.67
34	5075-60-800-86- Development of Feeder Canals Connecting the National Water Way III (RIDF scheme)	0.00	0.00	23.00	23.00	0.00	(-)23.00
35	3452-80-104-99- Conservation, Preservation and Promotion of Heritage, Environment and Culture	24.00	0.00	9.08	33.08	22.41	(-)10.67
36	3604-00-200-85- Expansion and Development under Fifteenth Finance Commission Recommendations	2637.28	0.00	170.32	2807.60	2528.22	(-)279.39
37	2235-02-103-77- Financial Assistance for Higher Education to the Children of Widows	0.48	0.00	6.03	6.52	0.48	(-)6.03
38	2235-60-200-72- Kerala Social Security Mission	128.19	0.00	5.49	133.68	102.22	(-)31.46
39	2049-03-104-99- Interest on General Provident Funds	2752.23	0.00	5.42	2757.66	2636.98	(-)120.68

Appendix 2.5

(Reference: paragraph 2.5.5.1; Page No 86)

Grants having large savings, after surrender during 2024-2025

(₹ in crore)

Sl. No	Grant No	Grant Name	Total Budget Provision	Actual Expenditure	Savings	Surrendered	Savings after Surrender
	Revenue Voted						
1	29	Agriculture	3023.06	2042.86	980.20	971.07	9.13
2	38	Irrigation	445.31	399.21	46.11	37.86	8.24
	Total		3468.37	2442.07	1026.31	1008.93	17.37
	Capital Voted						
3	17	Education, Sports, Art and Culture	639.34	602.17	37.17	27.57	9.60
4	37	Industries	820.71	537.85	282.86	205.39	77.47
5	41	Transport	1899.46	894.93	1004.53	719.82	284.71
	Total		3359.51	2034.95	1324.56	952.78	371.78
	Grand Total		6827.88	4477.02	2350.87	1961.71	389.15

Appendix 2.6
(Reference para No 2.5.5.1; Page No 86)

Entire Budget provision remained unutilised in schemes during 2022-23 & 2023-24 for Grant No XXII

(₹ in crore)

SI No	Year	Head of Account - Scheme	Original Budget	Supplementary Budget	Total Budget	Expenditure
1	2022-23	2217-05-192-48 Kerala Solid Waste Management Project - IBRD and AIIB Aided Project - Support to Municipalities for Solid Waste Management - EAP Component	70	0	70	0
2	2022-23	2217-05-191-48 Kerala Solid Waste Management Project - IBRD and AIIB Aided Project - Support to Corporations for Solid Waste Management - EAP Component	30	0	30	0
3	2023-24	2217-05-192-48 Kerala Solid Waste Management Project-IBRD & AIIB Aided Project-Development of Regional Solid Waste Management Facilities in Municipalities-EAP Component	42	0	42	0
4	2023-24	2217-05-191-48 AMRUT 2.0 (33.33% CSS) Corporations (State Share)	38.29	0	38.29	0

Appendix 2.7

(Reference: Paragraph 2.5.5.2; Page No 86)

Grants having persistent savings (exceeding ₹ 100 crore) during 2022-23 to 2024-25

(₹ in crore)

Sl.No	Grant No	Grant Name	Savings		
			2022-23	2023-24	2024-25
		Capital Voted			
1	15	Public Works	556.32	594.61	884.28
2	20	Water Supply and Sanitation	2007.76	878.75	188.74
3	25	Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	106.34	385.77	615.35
4	28	Miscellaneous Economic Services	540.47	213.32	894.37
5	36	Rural Development	369.46	679.21	616.16
6	37	Industries	302.40	249.16	282.86
7	38	Irrigation	165.17	163.88	226.43
8	41	Transport	389.39	559.39	1004.53
		Revenue voted			
9	12	Police	364.29	312.92	155.33
10	15	Public Works	892.56	353.83	407.66
11	16	Pensions And Miscellaneous	1293.20	987.31	1611.24
12	17	Education, Sports, Art and Culture	3576.14	2236.58	1008.02
13	18	Medical And Public Health	1000.44	777.64	112.20
14	20	Water Supply and Sanitation	195.34	323.89	240.38
15	22	Urban Development	175.38	543.14	384.94
16	24	Labour, Labour Welfare and Welfare of Non-Residents	596.23	535.16	429.89
17	26	Relief On Account of Natural Calamities	429.71	575.30	929.05
18	29	Agriculture	970.50	918.90	980.20
19	30	Food	726.30	196.36	111.25
20	31	Animal Husbandry	151.64	132.31	114.75
21	36	Rural Development	3083.21	3408.16	3592.20
22	37	Industries	189.74	215.33	170.30
23	43	Compensation and Assignments	1435.66	5099.16	1168.70
24	46	Social Security and Welfare	2088.67	4209.75	226.89

Appendix 2.8
(Reference: Paragraph 2.5.5.2; Page No 87)
Grant-wise percentage of utilisation of budget and savings during 2024-25

(₹ in crore)

Sl No	Grant no.	Grant Name	Total Budget	Total Expenditure	Savings	Percentage of utilisation	Range of utilisation (per cent)
1	45	Miscellaneous Loans and Advances	666.62	660.71	5.91	99.11	91 to 100
2	4	Elections	500.21	495.21	5.01	99	
3	46	Social Security and Welfare	15410.45	15162.13	248.32	98.39	
4		Debt Charges	29761.99	29258.31	503.68	98.31	
5	10	Treasury and Accounts	381.26	370.12	11.14	97.08	
6	1	State Legislature	146.88	142.05	4.83	96.71	
7	18	Medical and Public Health	10395.62	10020.9	374.72	96.4	
8	12	Police	4843.04	4667.98	175.06	96.39	
9	16	Pensions and Miscellaneous	44416.63	42803.82	1612.81	96.37	
10	6	Land Revenue	821.1	789.51	31.59	96.15	
11	19	Family Welfare	621.76	597.73	24.04	96.13	
12	17	Education, Sports, Art And Culture	24960.8	23924.86	1035.95	95.85	
13	8	Excise	380.49	364.12	16.37	95.7	
14	3	Administration Of Justice	1400.61	1337.99	62.62	95.53	
15	2	Heads Of States, Ministers And Headquarters Staff	862.46	820.1	42.35	95.09	
16	5	Goods And Service Tax, Agricultural Income Tax And Sales Tax	418.61	397.52	21.1	94.96	
17	13	Jails	227.72	215.47	12.24	94.62	
18	11	District Administration And Miscellaneous	929.61	877.02	52.6	94.34	
19	30	Food	2192.63	2052.64	140	93.62	
20	9	Taxes On Vehicles	229.66	213.39	16.28	92.91	
21	43	Compensation And Assignments	15205.46	14036.76	1168.7	92.31	
		Total	154773.61	149208.34	5565.32		
22	35	Panchayat	1194.12	1058.05	136.06	88.61	70-90
23	14	Stationery And Printing and Other Administrative Services	646.84	571.06	75.79	88.28	
24	31	Animal Husbandry	968.53	840.74	127.79	86.81	

Appendix 2.8 Concl'd

(₹ in crore)

Sl No	Grant no.	Grant Name	Total Budget	Total Expenditure	Savings	Percentage of utilisation	Range of utilisation (per cent)	
25	34	Forest	862.11	742.72	119.39	86.15		
26	28	Miscellaneous Economic Services	5948.56	5023.02	925.53	84.44		
27	25	Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3384.22	2755.61	628.61	81.43		
28	23	Information And Publicity	118.68	96.13	22.55	81		
29	7	Stamps And Registration	317.95	257.09	60.86	80.86		
30	33	Fisheries	770.34	621.99	148.35	80.74		
31	20	Water Supply and Sanitation	2212.64	1783.53	429.11	80.61		
32	39	Power	726.62	581.7	144.91	80.06		
33	42	Tourism	484.2	385.65	98.55	79.65		
34	15	Public Works	5262.93	3955.82	1307.11	75.16		
35	41	Transport	3628.65	2698.6	930.05	74.37		
36	37	Industries	1987.6	1469.7	517.9	73.94		
37	38	Irrigation	932.25	658.79	273.46	70.67		
38	22	Urban Development	1964.38	1382.33	582.05	70.37		
		Total	31410.62	24882.53	6528.08			
39	27	Co-Operation	550.69	382.09	168.6	69.38		50-70
40	29	Agriculture	3536.38	2427.04	1109.34	68.63		
41	21	Housing	151.94	100.54	51.4	66.17		
42	32	Dairy	198.84	128.76	70.08	64.76		
43	24	Labour, Labour Welfare and Welfare of Non-Residents	1239.76	756.28	483.48	61		
		Total	5677.61	3794.71	1882.9			
44	26	Relief On Account of Natural Calamities	1617.03	687.99	929.05	42.55	30-50	
45	36	Rural Development	6335.25	2126.9	4208.35	33.57		
		Total	7952.28	2814.89	5137.4	76.12		

Appendix 2.9
(Reference: Paragraph 2.5.5.2 ; Page No 88)
Savings not Surrendered

(₹ in crore)

Sl .No	Grant No and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Surrender	Amount not surrendered
1	01-State Legislature	137.79	9.08	146.88	142.05	4.83	2.62	2.21
2	21-Housing	131.79	20.14	151.94	100.54	51.40	48.77	2.63
3	26-Relief on Account of Natural Calamities	1617.03	0.00	1617.03	687.99	929.05	926.74	2.30
4	29-Agriculture	3402.50	133.88	3536.38	2427.04	1109.34	1098.91	10.43
5	30-Food	1933.21	259.42	2192.63	2052.64	140.00	137.56	2.44
6	33-Fisheries	669.04	101.30	770.34	621.99	148.35	147.13	1.22
7	34-Forest	842.11	20.00	862.11	742.72	119.39	116.02	3.36
8	37-Industries	1958.24	29.36	1987.60	1469.70	517.90	454.35	63.55
9	38-Irrigation	868.05	64.20	932.25	658.79	273.46	264.03	9.43
10	41-Transport	1840.51	1788.14	3628.65	2698.60	930.05	920.29	9.76
	Grand Total	13400.28	2425.53	15825.81	11602.06	4223.75	4116.42	107.33

Appendix 2.10
(Reference: Paragraph 2.5.5.2 ; Page No 88)
Surrender of funds on the last day of March 2025

(₹ in crore)

Sl No	No and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Total Amount surrendered	Amount surrendered on 31.03.2025
1	01-State Legislature	137.79	9.08	146.88	142.05	4.83	2.62	2.62
2	02-Heads Of States, Ministers and Headquarters Staff	856.46	6.00	862.46	820.10	42.35	42.30	42.30
3	03-Administration Of Justice	1276.13	124.47	1400.61	1337.99	62.62	62.39	60.59
4	04-Elections	195.65	304.56	500.21	495.21	5.01	4.99	4.99
5	05-Goods and Service Tax, Agricultural Income Tax and Sales Tax	411.58	7.03	418.61	397.52	21.10	21.02	21.02
6	06-Land Revenue	820.55	0.56	821.10	789.51	31.59	31.59	31.59
7	07-Stamp And Registration	317.91	0.04	317.95	257.09	60.86	60.86	60.86
8	08-Excise	371.65	8.84	380.49	364.12	16.37	16.37	16.37
9	09-Taxes on Vehicles	225.99	3.68	229.66	213.39	16.28	16.28	16.28
10	10-Treasury and Accounts	375.66	5.60	381.26	370.12	11.14	11.15	11.15
11	11-District Administration and Miscellaneous	911.55	18.06	929.61	877.02	52.60	52.54	52.54
12	12-Police	4842.95	0.09	4843.04	4667.98	175.06	180.44	180.44
13	13-Jails	207.91	19.81	227.72	215.47	12.24	12.24	12.24
14	14-Stationery and Printing and Other Administrative Services	646.55	0.29	646.84	571.06	75.79	75.78	75.78
15	15-Public Works	5066.70	196.23	5262.93	3955.82	1307.11	1307.16	1307.16
16	16-Pensions And Miscellaneous	41394.28	3022.35	44416.63	42803.82	1612.81	1613.95	1613.95
17	17-Education, Sports, Art and Culture	24481.51	479.30	24960.80	23924.86	1035.95	1035.62	1022.91
18	18-Medical And Public Health	9667.18	728.44	10395.62	10020.90	374.72	436.23	436.23
19	19-Family Welfare	424.49	197.27	621.76	597.73	24.04	24.03	24.03
20	20-Water Supply and Sanitation	1310.71	901.94	2212.64	1783.53	429.11	429.10	429.10
21	21-Housing	131.79	20.14	151.94	100.54	51.40	48.77	48.77

Appendix 2.10 – Concl'd.

(*₹ in crore*)

Sl No	No and Name of Grant	Original Budget	Supplementary Budget	Total Provision	Actual Expenditure	Savings	Total Amount surrendered	Amount surrendered on 31.03.2025
22	22-Urban Development	1720.56	243.82	1964.38	1382.33	582.05	582.05	582.05
23	23-Information And Publicity	108.83	9.85	118.68	96.13	22.55	22.55	22.55
24	24-Labour, Labour Welfare and Welfare of Non-Residents	1239.76	0.00	1239.76	756.28	483.48	483.78	480.28
25	25-Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	3284.22	100.00	3384.22	2755.61	628.61	628.58	628.58
26	26-Relief On Account of Natural Calamities	1617.03	0.00	1617.03	687.99	929.05	926.74	926.74
27	27-Co-Operation	550.69	0.00	550.69	382.09	168.60	168.43	168.43
28	28-Miscellaneous Economic Services	4853.88	1094.68	5948.56	5023.02	925.53	924.67	924.67
29	29-Agriculture	3402.50	133.88	3536.38	2427.04	1109.34	1098.91	1043.91
30	30-Food	1933.21	259.42	2192.63	2052.64	140.00	137.56	137.56
31	31-Animal Husbandry	968.53	0.00	968.53	840.74	127.79	129.61	129.61
32	32-Dairy	198.84	0.00	198.84	128.76	70.08	70.07	70.07
33	33-Fisheries	669.04	101.30	770.34	621.99	148.35	147.13	147.13
34	34-Forest	842.11	20.00	862.11	742.72	119.39	116.02	116.02
35	35-Panchayat	1154.06	40.06	1194.12	1058.05	136.06	136.06	136.06
36	36-Rural Development	6335.25	0.00	6335.25	2126.90	4208.35	4208.35	4208.35
37	37-Industries	1958.24	29.36	1987.60	1469.70	517.90	454.35	452.35
38	38-Irrigation	868.05	64.20	932.25	658.79	273.46	264.03	264.03
39	39-Power	115.01	611.61	726.62	581.70	144.91	144.91	144.91
40	40-Ports	138.30	868.90	1007.19	1007.49	-0.29	12.90	12.90
41	41-Transport	1840.51	1788.14	3628.65	2698.60	930.05	920.29	920.29
42	42-Tourism	421.27	62.92	484.20	385.65	98.55	99.45	99.45
43	43-Compensation And Assignments	15205.46	0.00	15205.46	14036.76	1168.70	1168.70	1168.70
44	44-Miscellaneous Loans and Advances	666.62	0.00	666.62	660.71	5.91	5.91	5.91
45	45-Social Security and Welfare	13157.52	2252.93	15410.45	15162.13	248.32	247.77	247.77
46	Debt Charges	28814.24	947.75	29761.99	29258.31	503.68	503.68	503.68
	Grand Total	186138.73	14682.60	200821.33	181707.94	19113.38	19087.93	19012.92

Appendix 2.11
(Reference: Paragraph 2.5.6; Page No 93)
Status of New schemes announced in Budget for 2024-25

(₹ in crore)

Grant Code	Major Head	Scheme	Budget Original	Reappropriation increase	Reappropriation reduction	Budget surrender	Expenditure
29	2401	KERA - Kerala Climate Resilient Agri Value Chain Modernization (World Bank Assisted) – Project Preparation	100.00	0.00	90.28	3.57	6.16
29	2401	KERA - Kerala Climate Resilient Agri Value Chain Modernization (World Bank Assisted)	0.00	90.28	32.79	57.49	0.00
25	2225	Janani-Janma Raksha	17.00	2.50	1.14	0.00	18.36
25	2225	'Margadeepam' Pre-matric Scholarship for minority students from Ist to VIIIth Std	20.00	0.00	1.75	0.00	18.25
46	2235	Kerala Social Security Mission Snehapoorvam	17.39	0.00	0.00	3.48	13.91
41	5056	Construction of Cruise Vessel	3.00	0.00	0.00	3.00	0.00
25	2225	WINGS (Skill development programme in Aviation field)	2.00	0.00	1.88	0.00	0.13
46	2235	Kerala Social Security Mission Vayomithram	27.50	0.00	0.00	10.22	17.36
25	2225	UNNATHI- Entrepreneurship development programme and start -ups	2.00	0.00	2.00	0.00	0.00
25	2225	Valsalyanidhi	10.00	0.00	10.00	0.00	0.00
33	4405	Setting up a common effluent treatment plant in the fishing industry sector in Aroor-Chandiroor area	0.00	0.00	0.00	0.00	0.00

Appendix 2.12

(Reference: Paragraph 2.5.7; Page No 94)

Sub-heads where entire expenditure was incurred in March 2025

₹ in crore)

Sl.No	Grant No and Name of Department	Head of Account	Name of Scheme	Total Budget	Actual Expenditure during March 2025
1	4-Elections	2015-00-111-99	Purchase and Maintenance of Electronic Voting Machines	0.00	18.7
2	7-Stamps and Regsitation	2030-02-101-99	Cost of Stamps	51.00	1.75
3	17-Education,Sports,Arts and Culture	2202-02-109-59	Financial assistance to institutions providing care for intellectually disabled children	50.00	49.19
4	18-Medical and Public Health	2210-01-110-14	Setting up of Dialysis Units in Major Hospitals	9.88	3.95
5	18-Medical and Public Health	2210-05-105-07	New Nursing Colleges under the Aegis of SIMET	4.00	4
6	21-Housing	2216-05-001-99	Direction and Administration Establishment Charges Transferred on Pro-rata basis from '2059 Public Works'	5.00	4.82
7	25-Welfare os SC,ST,OBC and other Minorities	2225-03-277-84	PM YASASVI Post-matric Scholarships for OBC, EBC and DNT Students (60:40)	145.00	42.57
8	25-Welfare os SC,ST,OBC and other Minorities	2225-04-277-86	'Margadeepam' Pre-matric Scholarship for minority students from Ist to VIII th std	20.00	18.25
9	46-Social Security & Welfare	2235-02-190-99	Kerala State Women's Development Corporation	14.50	7.25
10	46-Social Security & Welfare	2235-60-200-95	Family Benefit Fund Scheme	2.00	1.2
11	34-Forest	2406-01-797-30	Inter Account Transfers	15.80	12.54
12	27-Co-operation	2425-00-107-60	Formulation of Farmer Producer Organisations (FPOs) through Kerala Bank	0.00	1.08
13	29-Agriculture	2435-01-101-73	Green Cocounut Procurement through VFPCCK	10.00	1.38
14	35-Panchayat	2515-00-101-65	Swachh Bharat Mission (Gramin) - Nirmal Bharat Abhiyan (60% CSS)	15.38	19.45
15	38-Irrigation	2700-01-001-99	Direction and Administration - Establishment Expenses	1.33	1.11
16	38-Irrigation	2700-01-800-99	Interest and Pension on Capital Expenditure	9.02	8.62
17	38-Irrigation	2700-02-800-99	Interest and Pension on Capital Expenditure	1.89	1.8
18	37-Industries	2851-00-105-95	Kerala Khadi Workers Welfare Fund	0.00	1.15
19	43-Compensation and Assignments	3604-00-200-90	Expansion and Development under XIV Finance Commission Recommendations	0.00	719.17
20	15-Public Works	4059-80-001-96	Establishment Charges Transferred on Percentage Basis (60%CSS)	6.15	17.63

Appendix 2.12 Contd

(₹ in crore)

Sl.No	Grant No and Name of Department	Head of Account	Name of Scheme	Total Budget	Actual Expenditure during March 2025
21	15-Public Works	4059-80-001-99	Establishment Charges Transferred on Percentage Basis from '2059-Public Works'	8.37	24.88
22	15-Public Works	4059-80-052-96	Tools and Plant charges Transferred on Percentage Basis (60%CSS)	0.43	1.23
23	15-Public Works	4059-80-052-99	Tools and Plant Charges Transferred on Percentage Basis from '2059-Public Works'	0.59	1.74
24	17-Education,Sports,Arts and Culture	4202-01-203-68	Public University Campus Construction and Development (New Campus and Infrastructural facilities for Sree Narayana Guru Open University)	0.01	25.84
25	18-Medical and Public Health	4210-03-105-27	Providing modern imaging facilities including interventional radiology in Medical Colleges	10.00	6.64
26	18-Medical and Public Health	4210-03-105-28	Oncology and tertiary care centre in all Medical Colleges	14.00	1.45
27	18-Medical and Public Health	4210-03-105-68	Nursing College, Thrissur - Land Acquisition and Buildings	4.00	1.15
28	25-Welfare os SC,ST,OBC and other Minorities	4225-01-190-99	Share Capital Contribution to Kerala State Development Corporation for SCs/STs (51% State Share)	19.60	5
29	46-Social Security & Welfare	4235-02-103-90	Special Assistance to States for Capital Investment - Construction of Working Women Hostels	79.20	79.2
30	46-Social Security & Welfare	4235-02-190-95	Investment in Kerala State Welfare Corporation for Forward Communities	1.00	8.28
31	38-Irrigation	4701-21-800-96	Spillway	5.00	1.1
32	37-Industries	4851-00-102-86	Scheme for Special Assistance as loan from GoI for Capital Expenditure	0.00	60
33	37-Industries	4859-02-190-94	Kerala State Information Technology Infrastructure (KSITIL)	97.51	33.7
34	37-Industries	4885-01-190-98	The Kerala Financial Corporation - Investments	0.00	200
35	37-Industries	4885-60-800-86	KINFRA - Kochi Palakkad Hi-tech Industrial Corridor	200.00	67.5
36	40-Ports	5051-01-001-96	Implementation of projects with NABARD Assistance (RIDF) for the development of Vizhinjam International Seaport project	0.00	1.84

Appendix 2.12 Concl'd

(*₹ in crore*)

Sl.No	Grant No and Name of Department	Head of Account	Name of Scheme	Total Budget	Actual Expenditure during March 2025
37	15-Public Works	5054-80-001-97	NABARD Assisted Schemes- Establishment Charges transferred on percentage basis from 3054-Roads and Bridges	46.13	28.11
38	15-Public Works	5054-80-001-99	Establishment Charges Transferred on Percentage Basis from '3054-Roads and Bridges'	101.81	208.05
39	15-Public Works	5054-80-052-96	NABARD Assisted Schemes - Tools and Plants charges transferred on percentage basis from 3054-Roads and Bridges	3.23	1.97
40	15-Public Works	5054-80-052-99	Tools and Plants Charges Transferred on Percentage Basis from '3054 Roads and Bridges'	7.13	14.56
41	41-Transport	5055-00-800-77	Projects under Legislative Assembly Constituency Asset Development Scheme (LAC ADS)	0.00	1.47
42	41-Transport	5075-60-190-96	Kochi Metro Rail Limited	0.00	190.22
43	33-Fisheries	6405-00-195-99	Loans to Matsyafed for Integrated Pilot Project for Fisheries Development (NCDC assisted)	12.00	12
44	37-Industries	6859-02-190-90	Kerala Spacepark (K Space)	0.00	9.02
45	41-Transport	7053-02-190-97	Loans for Land Acquisition for Kannur Airport (KIAL)	0.00	5.38
Total					1925.94

Appendix 2.13
(Reference: Paragraph 2.5.7; Page No 95)
Quarter wise expenditure of plan funds and percentage of each against budget provision in 2024-25⁶²

(₹ in crore)

Grant No.	Grant name	Total budget	1 st Qtr expenditure	1 st Qtr (per cent)	Cumulative 2 nd Qtr expenditure	2 nd Qtr (per cent)	Cumulative 3 rd Qtr expenditure	3 rd Qtr (per cent)	Cumulative 4 th Qtr expenditure	4 th Qtr (per cent)
01	State Legislature	3.43	0.31	9.04	0.95	27.60	2.74	79.67	3.38	98.48
02	Heads Of States, Ministers And Headquarters Staff	74.52	15.32	20.56	31.38	42.12	45.28	60.76	78.57	105.44
03	Administration Of Justice	31.10	2.42	7.79	3.78	12.15	5.91	19.00	12.41	39.90
05	Goods And Service Tax, Agricultural Income Tax And Sales Tax	8.00	0.43	5.37	2.90	36.24	5.75	71.89	8.57	107.16
06	Land Revenue	7.50	0.00	0.00	0.27	3.55	1.27	16.90	3.46	46.08
07	Stamps And Registration	21.16	0.00	0.00	6.41	30.28	6.96	32.87	20.47	96.72
08	Excise	12.41	0.80	6.47	1.09	8.80	1.31	10.57	2.07	16.69
10	Treasury And Accounts	20.42	1.55	7.58	8.24	40.34	11.00	53.86	25.29	123.86
11	District Administration And Miscellaneous	9.50	0.82	8.65	2.60	27.39	4.72	49.65	8.55	89.97
12	Police	171.36	0.86	0.50	30.28	17.67	50.23	29.31	151.88	88.63
13	Jails	11.50	0.00	0.00	2.32	20.19	2.32	20.19	5.03	43.73

⁶² Excludes items such as salaries, wages, pension, interest payments, scholarships & stipends, water charges, electricity charges, telephone charges, rent rate and taxes, insurance of vehicles, CSS/SNA-SPARSH schemes and EAP schemes

Appendix 2.13 – Contd.

(₹ in crore)

Grant No.	Grant name	Total Budget	1 st Qtr expenditure	1st Qtr (per cent)	Cumulative 2 nd Qtr expenditure	2 nd Qtr (per cent)	Cumulative 3 rd Qtr expenditure	3 rd Qtr (per cent)	Cumulative 4 th Qtr expenditure	4 th Qtr (per cent)
14	Stationery And Printing and Other Administrative Services	61.00	2.66	4.36	10.42	17.09	16.39	26.86	20.97	34.38
15	Public Works	902.56	262.35	29.07	526.16	58.30	931.32	103.19	1558.41	172.67
16	Pensions And Miscellaneous	2933.95	2930.90	99.90	2932.78	99.96	2933.88	100.00	2938.76	100.16
17	Education, Sports, Art and Culture	2419.29	254.43	10.52	727.22	30.06	1050.31	43.41	1965.23	81.23
18	Medical And Public Health	2118.96	546.59	25.80	975.56	46.04	1430.10	67.49	2221.51	104.84
19	Family Welfare	0.02	0.00	0.70	0.00	2.88	0.00	2.88	0.00	12.46
20	Water Supply and Sanitation	1732.98	290.08	16.74	650.64	37.54	1045.82	60.35	1608.56	92.82
21	Housing	39.40	0.04	0.10	13.97	35.46	15.07	38.25	23.18	58.83
22	Urban Development	941.15	318.83	33.88	482.42	51.26	560.79	59.59	725.81	77.12
23	Information And Publicity	33.39	0.21	0.62	5.32	15.93	8.42	25.22	19.80	59.31
24	Labour, Labour Welfare And Welfare Of Non-Residents	472.51	12.38	2.62	122.05	25.83	193.27	40.90	314.56	66.57

Appendix 2.13 - Concl.d.

(₹ in crore)

Grant no.	Grant name	Total budget	1 st Qtr expenditure	1st Qtr (per cent)	Cumulative 2 nd Qtr expenditure	2 nd Qtr per cent	Cumulative 3 rd Qtr expenditure	3 rd Qtr Per cent	Cumulative 4 th Qtr expenditure	4 th Qtr per cent
25	Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes And Minorities	1907.71	229.94	12.05	478.14	25.06	702.68	36.83	1148.75	60.22
27	Co-Operation	101.98	2.85	2.80	9.36	9.18	15.92	15.61	35.67	34.98
28	Miscellaneous Economic Services	1670.19	1465.93	87.77	2772.57	166.00	3979.65	238.28	4821.26	288.66
29	Agriculture	1301.26	101.73	7.82	336.99	25.90	541.37	41.60	861.34	66.19
30	Food	73.51	72.95	99.23	180.07	244.95	182.44	248.16	368.76	501.61
31	Animal Husbandry	249.77	17.79	7.12	53.82	21.55	74.83	29.96	154.43	61.83
32	Dairy	106.96	9.61	8.98	14.39	13.45	26.65	24.91	52.03	48.64
33	Fisheries	430.19	109.04	25.35	172.12	40.01	229.66	53.39	362.53	84.27
34	Forest	227.18	40.90	18.01	79.23	34.88	111.18	48.94	186.04	81.89
37	Industries	1206.93	57.45	4.76	236.83	19.62	313.79	26.00	868.70	71.98
38	Irrigation	318.97	37.24	11.67	86.35	27.07	127.54	39.98	190.22	59.64
39	Power	124.67	0.53	0.43	16.37	13.13	18.91	15.17	108.87	87.32
40	Ports	899.42	37.28	4.15	47.47	5.28	576.16	64.06	1203.35	133.79
41	Transport	1624.30	91.46	5.63	291.21	17.93	405.07	24.94	920.88	56.69
42	Tourism	411.72	47.74	11.60	103.52	25.14	140.87	34.22	267.21	64.90
46	Social Security And Welfare	717.83	81.95	11.42	224.54	31.28	398.21	55.47	593.49	82.68

Appendix 2.14
(Reference: Paragraph 2.5.7; Page No 95)
Quarter-wise expenditure for all major heads during 2024-2025

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
2011	Parliament/State/Union Territory Legislatures	753.83	35.20	35.75	35.43	35.62	142.00	10.93	25.08	7.70
2012	President/Vice-President/Governor/Administrator of Union Territories	58.03	2.96	2.90	3.15	3.20	12.22	1.07	26.21	8.79
2013	Council of Ministers	71.24	4.91	3.25	3.47	3.63	15.27	1.27	23.80	8.34
2014	Administration of Justice	6105.11	319.14	336.34	326.24	354.89	1336.61	131.78	26.55	9.86
2015	Elections	1305.58	222.41	138.31	75.93	(-41.62)	395.04	(-85.36)	(-10.53)	(-21.61)
2020	Collection of Taxes on Income and Expenditure	0.03	0	0	0	0	0	0	100	100
2029	Land Revenue	4085.93	191.82	203.70	191.91	200.14	787.56	69.65	25.41	8.84
2030	Stamps and Registration	1521.92	59.58	64.87	57.55	75.05	257.05	25.90	29.20	10.08
2035	Collection of Other Taxes on Property and Capital Transactions	2.01	0.10	0.09	0.11	0.10	0.40	0.04	24.93	9.78
2039	State Excise	1808.15	89.95	94.15	88.87	90.54	363.51	32.10	24.91	8.83
2040	Taxes on Sales, Trade Etc.	107.01	2.54	2.87	2.90	3.69	12.01	1.81	30.76	15.10
2041	Taxes on Vehicles	1081.89	56.66	51.17	53.21	52.14	213.18	18.13	24.46	8.50
2043	Collection Charges Under State Goods and Services Tax	1734.88	79.99	93.49	79.81	96.68	349.97	36.74	27.63	10.50
2045	Other Taxes and Duties on Commodities and Services	178.91	8.59	8.90	8.63	9.29	35.40	3.30	26.23	9.32

Appendix 2.14 - Contd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
2047	Other Fiscal Services	1152.07	62.50	82.58	62.73	43.75	251.56	20.74	17.39	8.24
2048	Appropriation For Reduction or Avoidance of Debt	240.00	0.00	0.00	0.00	120.00	120.00	120.00	100.00	100.00
2049	Interest Payments	126284.20	5523.38	7141.32	5611.10	10862.44	29138.23	6261.80	37.28	21.49
2051	Public Service Commission	1085.11	49.73	52.29	54.92	56.24	213.18	17.59	26.38	8.25
2052	Secretariat-General Services	1551.55	77.60	80.23	74.70	80.11	312.64	28.40	25.62	9.08
2053	District Administration	2951.16	142.92	146.82	140.03	144.57	574.34	51.04	25.17	8.89
2054	Treasury and Accounts Administration	1869.50	88.06	92.78	83.76	103.15	367.75	39.16	28.05	10.65
2055	Police	22660.83	1080.21	1140.64	1074.78	1214.11	4509.75	477.08	26.92	10.58
2056	Jails	990.24	56.31	56.92	49.13	52.03	214.39	17.52	24.27	8.17
2058	Stationery and Printing	847.82	36.78	35.71	41.01	40.13	153.62	12.36	26.12	8.04
2059	Public Works	1802.45	76.86	107.29	81.89	-53.62	212.42	-112.97	-25.24	-53.18
2062	Vigilance	591.47	28.87	28.51	28.43	29.92	115.73	10.93	25.86	9.44
2070	Other Administrative Services	2260.62	101.83	107.60	100.73	101.97	412.14	34.91	24.74	8.47
2071	Pensions and Other Retirement Benefits	132331.98	7218.34	8197.90	6088.01	6370.95	27875.21	2024.69	22.86	7.26
2075	Miscellaneous General Services	67817.31	4847.32	2187.36	3930.60	-2160.86	8804.41	-4174.32	-24.54	-47.41
2202	General Education	110233.25	4985.53	5354.16	5408.19	5818.48	21566.35	2182.89	26.98	10.12
2203	Technical Education	6228.93	268.86	311.58	290.30	287.68	1158.42	121.84	24.83	10.52
2204	Sports and Youth Services	1065.86	44.79	37.24	30.36	49.33	161.72	22.00	30.50	13.60
2205	Art and Culture	1548.37	44.80	55.68	44.59	78.95	224.01	35.77	35.24	15.97

Appendix 2.14 – Contd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
2210	Medical and Public Health	49406.09	2142.17	2337.21	2161.37	2990.56	9631.30	1281.41	31.05	13.30
2211	Family Welfare	3035.08	151.80	151.46	145.01	148.97	597.25	50.17	24.94	8.40
2215	Water Supply and Sanitation	2137.09	6.20	16.15	23.51	156.16	202.02	115.61	77.30	57.23
2216	Housing	562.20	22.40	21.22	17.61	21.65	82.88	9.67	26.12	11.67
2217	Urban Development	9335.29	628.70	203.10	130.16	293.53	1255.49	260.87	23.38	20.78
2220	Information and Publicity	554.04	15.92	28.13	27.57	23.55	95.16	10.81	24.75	11.36
2225	Welfare Of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	13957.55	281.37	832.32	358.20	787.88	2259.77	509.01	34.87	22.52
2230	Labour, Employment and Skill Development	5845.96	106.38	177.93	139.49	186.18	609.98	73.69	30.52	12.08
2235	Social Security and Welfare	67877.66	2312.47	5122.99	2849.23	4598.28	14882.97	2229.52	30.90	14.98
2236	Nutrition	4.10	0.18	0.18	0.17	0.19	0.72	0.06	26.38	8.11
2245	Relief on Account of Natural Calamities	6741.57	5.66	297.40	205.51	(-)27.98	480.60	(-)17.00	(-)5.82	(-)3.54
2250	Other Social Services	331.78	1.55	20.19	11.94	17.04	50.71	13.78	33.60	27.17
2251	Secretariat-Social Services	345.84	13.12	13.22	12.52	12.49	51.35	4.17	24.33	8.12
2401	Crop Husbandry	7846.58	192.97	302.20	269.96	355.05	1120.17	157.85	31.70	14.09
2402	Soil And Water Conservation	636.42	24.32	25.09	23.05	28.85	101.32	11.19	28.48	11.05
2403	Animal Husbandry	4243.33	191.72	213.18	188.94	237.78	831.62	89.34	28.59	10.74
2404	Dairy Development	836.96	27.21	23.44	30.05	37.69	118.39	15.53	31.83	13.12
2405	Fisheries	2223.62	87.28	72.97	60.72	87.51	308.48	36.13	28.37	11.71

Appendix 2.14 – Contd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
2406	Forestry and Wildlife	3534.67	142.61	164.44	151.57	173.83	632.45	56.85	27.49	8.99
2407	Plantations	7.34	0.00	0.01	0.12	0.87	0.99	0.69	87.44	69.79
2408	Food, Storage and Warehousing	17151.10	301.20	598.32	260.06	820.36	1979.94	591.18	41.43	29.86
2415	Agricultural Research and Education	2934.24	106.06	145.05	111.89	95.03	458.03	(-)1.57	20.75	-0.34
2425	Co-Operation	2262.24	95.62	93.51	77.96	98.56	365.65	32.05	26.95	8.77
2435	Other Agricultural Programmes	2774.79	2.69	73.10	11.28	8.05	95.12	2.19	8.46	2.31
2501	Special Programmes for Rural Development	1516.61	77.47	12.15	179.96	85.86	355.44	78.92	24.16	22.20
2505	Rural Employment	16360.95	4.79	139.49	43.84	3.96	192.08	0.00	2.06	0.00
2515	Other Rural Development Programmes	8171.90	256.22	292.76	292.42	302.77	1144.17	115.85	26.46	10.13
2551	Hill Areas	308.32	0.17	0.13	0.37	0.13	0.81	0.04	16.69	5.29
2575	Other Special Area Programmes	368.00	0.00	0.79	0.00	0.03	0.82	0.03	3.87	3.87
2700	Major Irrigation	839.96	35.72	37.93	31.30	41.74	146.70	21.91	28.45	14.94
2701	Medium Irrigation	1004.17	44.36	42.15	40.51	29.62	156.65	(-)1.24	18.91	-0.79
2702	Minor Irrigation	1262.78	56.28	61.00	63.13	61.11	241.52	16.35	25.30	6.77
2711	Flood Control and Drainage	423.90	16.74	18.09	19.53	6.39	60.74	(-)2.78	10.52	(-)4.57
2801	Power	3022.31	0.00	7.52	495.12	15.56	518.20	0.10	3.00	0.02
2810	New and Renewable Energy	300.11	0.66	8.90	0.99	14.29	24.83	13.54	57.53	54.50
2851	Village And Small Industries	2598.61	78.60	148.18	90.94	120.86	438.59	53.85	27.56	12.28
2852	Industries	437.23	8.19	37.41	6.86	(-)18.36	34.10	(-)46.80	(-)53.84	(-)137.23
2853	Non-Ferrous Mining and Metallurgical Industries	106.87	4.67	4.99	4.73	6.21	20.61	2.41	30.14	11.69

Appendix 2.14 – Contd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
2885	Other Outlays on Industries and Minerals	243.94	14.22	6.04	6.13	45.07	71.46	23.83	63.07	33.34
3051	Ports and Light Houses	351.65	14.86	15.64	15.42	15.93	61.85	6.06	25.75	9.79
3054	Roads and Bridges	13706.20	191.12	324.32	308.84	195.02	1019.29	(-38.97)	19.13	(-3.82)
3055	Road Transport	482.83	0.30	0.24	3.16	(-1.31)	2.38	(-3.70)	(-55.03)	(-155.13)
3056	Inland Water Transport	356.97	20.26	20.53	19.25	19.01	79.06	7.39	24.05	9.35
3075	Other Transport Services	33.35	0.71	0.75	2.36	2.26	6.08	1.83	37.20	30.18
3425	Other Scientific Research	972.97	46.21	15.91	28.09	38.82	129.02	4.75	30.09	3.68
3435	Ecology and Environment	259.99	2.11	3.93	3.91	4.13	14.09	0.90	29.30	6.38
3451	Secretariat-Economic Services	1675.12	51.30	50.67	47.76	65.43	215.16	26.52	30.41	12.32
3452	Tourism	1106.28	42.41	43.31	40.54	56.18	182.44	35.36	30.79	19.38
3454	Census Surveys and Statistics	726.11	29.22	31.43	29.59	32.63	122.87	11.76	26.56	9.57
3456	Civil Supplies	369.46	14.24	15.38	16.25	15.97	61.84	6.13	25.82	9.92
3475	Other General Economic Services	477.50	22.68	23.36	22.53	22.95	91.52	7.97	25.08	8.71
3604	Compensation And Assignments to Local Bodies and Panchayati Raj Institutions	61671.98	1589.24	3193.55	2459.38	6767.88	14010.05	4247.13	48.31	30.31
4055	Capital Outlay on Police	318.83	0.00	6.83	7.89	23.11	37.82	10.05	61.12	26.57
4058	Capital Outlay on Stationery and Printing	44.73	1.42	0.93	1.11	1.50	4.95	1.16	30.18	23.47
4059	Capital Outlay on Public Works	778.32	31.37	51.75	24.18	172.09	279.38	69.70	61.60	24.95

Appendix 2.14 - Contd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
4202	Capital Outlay on Education, Sports, Art and Culture	3008.93	58.26	110.74	152.74	280.61	602.36	205.93	46.59	34.19
4210	Capital Outlay on Medical and Public Health	2029.67	61.04	61.50	61.47	131.49	315.50	90.18	41.68	28.58
4215	Capital Outlay on Water Supply and Sanitation	11425.02	288.87	350.09	391.54	551.00	1581.51	526.14	34.84	33.27
4216	Capital Outlay on Housing	245.26	0.04	13.25	0.83	1.72	15.84	1.43	10.85	9.02
4217	Capital Outlay on Urban Development	1080.97	0.75	35.16	11.22	15.51	62.65	12.80	24.76	20.42
4220	Capital Outlay on Information and Publicity	17.40	0.00	0.22	0.18	0.50	0.91	0.48	55.54	53.22
4225	Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes, Other Backward Classes and Minorities	2428.95	87.63	73.67	81.28	71.47	314.05	(-)11.22	22.76	(-)3.57
4235	Capital Outlay on Social Security and Welfare	394.50	(-)2.36	4.08	1.87	88.48	92.07	86.53	96.10	93.98
4250	Capital Outlay on Other Social Services	845.54	4.71	49.71	26.70	47.79	128.91	24.11	37.07	18.70
4401	Capital Outlay on Crop Husbandry	55.68	0.20	0.59	2.14	3.52	6.45	2.02	54.62	31.35
4402	Capital Outlay on Soil and Water Conservation	304.84	0.69	16.69	13.44	12.44	43.25	11.21	28.76	25.92
4403	Capital Outlay on Animal Husbandry	58.35	0.30	1.73	0.84	4.45	7.31	3.62	60.80	49.44

Appendix 2.14 – Contd

₹ in crore

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
4404	Capital Outlay on Dairy Development	108.56	1.41	0.18	0.91	4.54	7.04	0.28	64.57	3.94
4405	Capital Outlay on Fisheries	1440.94	97.16	63.61	47.49	87.48	295.74	33.47	29.58	11.32
4406	Capital Outlay on Forestry and Wild Life	475.56	25.22	11.06	13.57	40.87	90.72	33.91	45.05	37.38
4407	Capital Outlay on Plantations	0	0	0	0	0.81	0.81	0.81	100.00	100.00
4408	Capital Outlay on Food, Storage and Warehousing	401.70	(-)0.01	1.32	0.42	5.16	6.89	(-)1.15	74.87	-16.73
4425	Capital Outlay on Co-Operation	435.57	0.16	2.46	1.63	3.50	7.75	2.16	45.18	27.88
4435	Capital Outlay on Other Agricultural Programmes	168.71	22.84	10.61	40.00	12.16	85.62	8.00	14.21	9.35
4515	Capital Outlay on Other Rural Development Programmes	9521.14	17.31	495.46	653.73	212.59	1379.09	23.30	15.42	1.69
4551	Capital Outlay on Hill Areas	215.50	1.95	20.09	17.55	36.56	76.16	14.03	48.01	18.42
4575	Capital Outlay on Other Special Areas Programmes	137.00	0	0	6.13	1.78	7.91	0.18	22.52	2.33
4700	Capital Outlay on Major Irrigation	625.32	23.22	27.07	20.03	24.50	94.82	12.12	25.84	12.78
4701	Capital Outlay on Medium Irrigation	526.70	6.48	9.11	10.39	18.48	44.46	10.60	41.57	23.85
4702	Capital Outlay on Minor Irrigation	864.09	42.87	37.82	37.02	46.75	164.47	31.73	28.43	19.30
4711	Capital Outlay on Flood Control Projects	992.44	20.48	20.00	23.26	51.94	115.68	27.07	44.90	23.40

Appendix 2.14 - Contd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
4801	Capital Outlay on Power Project	16.36	0	0	1.50	4.62	6.12	0.00	75.48	0
4810	Capital Outlay On New and Renewable Energy	18.10	0.08	0.30	0.13	0.32	0.83	0.14	38.82	16.87
4851	Capital Outlay on Village And Small Industries	347.78	0.31	4.41	3.80	70.06	78.58	62.96	89.16	80.12
4858	Capital Outlay on Engineering Industries	48.71	0	1.50	0.00	1.05	2.55	1.05	41.18	41.18
4859	Capital Outlay on Telecommunication And Electronic Industries	1685.66	7.22	35.63	21.37	75.98	140.21	48.47	54.19	34.57
4860	Capital Outlay on Consumer Industries	168.50	4.20	3.10	0.00	4.12	11.42	0.47	36.07	4.10
4885	Other Capital Outlay on Industries and Minerals	1606.20	2.32	11.75	9.90	278.63	302.61	271.82	92.08	89.83
5051	Capital Outlay on Ports and Light Houses	1401.30	36.94	9.94	527.91	337.48	912.26	336.18	36.99	36.85
5053	Capital Outlay on Civil Aviation	392.19	0	0	2.29	2.98	5.27	0.05	56.50	0.94
5054	Capital Outlay on Roads and Bridges	16254.15	372.40	213.19	485.77	787.99	1859.35	365.55	42.38	19.66
5055	Capital Outlay on Road Transport	727.74	5.18	5.96	(-)0.14	28.18	39.18	5.16	71.91	13.17
5056	Capital Outlay on Inland Water Transport	1297.19	3.87	4.22	3.51	56.20	67.79	0.53	82.90	0.78

Appendix 2.14 - Contd

(*₹ in crore*)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
5075	Capital Outlay on Other Transport Services	4487.64	82.05	189.69	103.01	408.99	783.73	373.11	52.18	47.61
5452	Capital Outlay on Tourism	1052.07	25.64	26.69	16.30	125.97	194.60	8.43	64.73	4.33
5475	Capital Outlay on Other General Economic Services	23749.83	1466.66	1330.04	1206.61	804.49	4807.80	135.75	16.73	2.82
6003	Internal Debt of the State Government	335675.41	20551.60	28584.51	27256.94	34358.17	110751.22	13036.46	31.02	11.77
6004	Loans And Advances from the Central Government	4195.63	125.51	410.26	310.57	320.86	1167.20	188.02	27.49	16.11
6202	Loans For Education, Sports, Art and Culture	78.50	1.50	0.00	10.00	20.00	31.50	10.00	63.49	31.75
6250	Loans For Other Social Services	68.10	0.37	2.85	1.17	2.04	6.43	0.53	31.75	8.23
6404	Loans For Dairy Development	62.26	1.19	0.00	0.00	1.99	3.18	0.00	62.61	0
6405	Loans For Fisheries	113.35	0.00	0.00	0.00	12.00	12.00	12.00	100.00	100.00
6408	Loans For Food, Storage And Warehousing	12.36	0.00	0.13	0.49	1.40	2.02	(-1.10)	69.14	(-54.29)
6425	Loans For Co-Operation	301.12	0.06	0.26	5.72	1.85	7.89	1.14	23.49	14.47
6801	Loans For Power Projects	193.24	1.22	2.49	0.00	0.00	3.72	0	0	0
6810	Loans for New and Renewable Energy	89.47	0	0	8.91	12.95	21.86	7.58	59.25	34.66

Appendix 2.14 - Concl'd

(₹ in crore)

Major Head code	Description	Sum (Total Budget)	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Total Expenditure	March Expenditure	Expenditure in 4th Quarter as % of total expenditure	Expenditure in March 2025 as % of total expenditure
6851	Loans For Village and Small Industries	246.44	0.31	10.36	2.71	14.34	27.73	11.36	51.73	40.95
6853	Loans For Non-Ferrous Mining and Metallurgical Industries	100.51	0	0	0	0.25	0.25	(-)4.75	100.00	(-)1928.40
6854	Loans For Cement and Non-Metallic Mineral Industries	110.00	0	1.20	0.30	2.25	3.75	0.00	60.00	
6857	Loans For Chemical and Pharmaceutical Industries	56.00	0.51	1.13	0.00	1.10	2.74	1.10	40.07	40.07
6858	Loans For Engineering Industries	339.99	4.14	13.70	2.34	20.91	41.08	7.27	50.90	17.70
6859	Loans For Telecommunication and Electronic Industries	298.24	0.75	3.87	0	5.05	9.67	0.05	52.26	0.55
6860	Loans For Consumer Industries	459.97	0	31.17	130.77	38.89	200.83	35.49	19.36	17.67
6885	Other Loans to Industries and Minerals	394.26	0	0	0.06	20.62	20.68	2.12	99.73	10.25
7051	Loans For Ports and Light Houses	18.81	0	0	18.81	14.44	33.25	14.44	43.42	43.42
7053	Loans For Civil Aviation	297.30	9.50	17.24	13.64	11.42	51.81	11.17	22.05	21.56
7055	Loans For Road Transport	7693.58	516.90	368.98	441.42	275.11	1602.41	101.51	17.17	6.34
7056	Loans For Inland Water Transport	195.58	15.49	17.89	13.80	13.69	60.87	3.87	22.49	6.37
7610	Loans To Government Servants etc.	2009.52	164.27	165.23	164.10	166.71	660.31	165.72	25.25	25.10
7615	Miscellaneous Loans	16.00	0.10	0.30	0	0	0.40	0	0	0

Appendix 2.15
(Reference: Paragraph 2.6.4; Page No 105)

Unspent balance in SNA Accounts

GoI scheme	State Schemes	Linked	Unspent amount retained in SNA accounts as on 31st March (₹ in crore)			
			2021-22	2022-23	2023-24	2024-25
Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission (Code 4063)	2210-06-101-19 - National Health Mission (CSS 60:40) (SLS Code 2898)		0	86.68	4.86	4.62
Mahatma Gandhi National Rural Employment Guarantee Programme (MGNREGP) (Code 9219)	4515-00-103-97 Mahatma Gandhi National Rural Employment Guarantee Programme (Material Cost) (90% CSS) (SLS code-2876)		13.1	164.16	104.6	9.33
Pradhan Mantri Poshan Shakti Nirman (Code 9165)	2202-01-112-90 Pradhan Mantri Poshan Shakti Nirman (60% CSS)-(SLS code 2819)		84.46	37.34	1.99	97.98
Saksham Anganwadi and Poshan 2.0	Social Security and Welfare – 2235-02-102-18 Anganwadi Services (General) (60% CSS)		0	2.33	40.16	9.28
Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA (Code-4048)	Food, Storage and Warehousing – 2408-01-101-92 - Assistance to State Agencies for Intra-state movement of food grains under NFSA (50% CSS) SLS code- KL200	No SLS KL 200		50.00	24.96	1.57
Total			97.56	340.51	176.57	122.78

Source:- PFMS Report- SNA 01

Appendix 2.16
(Reference: Paragraph 2.6.4; Page No 106)

Accumulation of interest in the Bank Accounts of SNAs.

State Linked Schemes	Name of SNA	Bank A/c	Interest credited to Bank Account (₹ in crore)
			2024-25
2210-06-101-19 - National Health Mission (CSS 60:40)- (code 2898)	State Health & Family welfare Society	ICICI bank Ltd	0.75
4515-00-103-97 Mahatma Gandhi National Rural Employment Guarantee Programme (Code 2876) (Material Cost) (90% CSS)	Mahatma Gandhi National Rural Employment Guarantee Fund Society, Kerala	SBI	3.80
2202-01-112-90 Pradhan Mantri Poshan Shakti Nirman (60% CSS)- (Mid-day meal Kerala-code 2819)	Director of General Education	Canara Bank	0.97
Social Security and Welfare – 2235-02-102-18 Anganwadi Services (General) (60% CSS) - (KL247)	Directorate of WCD, Tvpm	Kerala Gramin Bank	0.89
Food, Storage and Warehousing – 2408-01-101-92 - Assistance to State Agencies for Intra-state movement of food grains under NFSA (50% CSS)-(Code KL 200)	Director of Civil supplies	Bank of Baroda	1.61
Total			8.02

Source: PFMS Report- SNA 04 Report

Appendix 2.17
(Reference: Paragraph 2.6.4; Page No 106)

Penal interest imposed on State Government for delayed transfer of funds to SNA account

(₹ in crore)

GoI scheme	State Linked Schemes	Penal interest due (As per SNA 15 report)	Total Delay interest due till date (September 2025)
Flexible Pool for RCH & Health System Strengthening, National Health Programme and National Urban Health Mission (Code 4063)	2210-06-101-19 - National Health Mission (CSS 60:40) (SLS Code 2898)	0.12	0.12
Mahatma Gandhi National Rural Employment Guarantee Programme (MGNREGP) (Code 9219)	4515-00-103-97 Mahatma Gandhi National Rural Employment Guarantee Programme (Material Cost) (90% CSS) (SLS code-2876)	3.27	3.79
Pradhan Mantri Poshan Shakti Nirman (Code 9165)	2202-01-112-90 Pradhan Mantri Poshan Shakti Nirman (60% CSS) (SLS code 2819)	3.09	3.36
Saksham Anganwadi and Poshan 2.0	Social Security and Welfare – 2235-02-102-18 Anganwadi Services (General) (60% CSS)	0.00	0.00
Assistance to States Agencies for Intra-State Movement of Foodgrains and FPS Dealers Margin under NFSA (Code-4048)	Food, Storage and Warehousing – 2408-01-101-92 - Assistance to State Agencies for Intra-state movement of food grains under NFSA (50% CSS) SLS code- KL200	0.00	0.00
	Total	6.48	7.27

Source: PFMS Portal-SNA 11 & 15 Reports

Appendix 3.1

(Reference Paragraph No 3.1; Page No 116)

Details of repayment of borrowings of KIIFB and KSSPL during FY2024-25 based on the financial year in which it was availed

Financial Year	Repayments (₹ in crore)	Year in which borrowing was raised	Repayment Component (₹ in crore)
Kerala Infrastructure Investment Fund Board			
2024-25	2,241.67	2017-18	10.25
		2018-19	99.08
		2019-20	212.52
		2020-21	35.62
		2021-22	1,064.43
		2022-23	652.76
		2023-24	167.02
Total			2,241.67
Kerala Social Security Pension limited			
2024-25	5123.15	2020-21	400
		2021-22	30
		2022-23	300
		2023-24	2,343.15
		2024-25	2050
Total			5,123.15

Appendix 3.2

(Reference Paragraph No 3.1; Page No 118)
Details of disbursements towards Revenue Generating Projects by KIIFB*

Sl. No	Sub project Code	SPV	Sub Project Name	Disbursements made (₹ in crore)								
				2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	Total
1	CAD002-01	KSFDC	Alagappanagar Theatre Complex	-	0.50	1.53	1.67	1.17	-	-	-	4.87
2	CAD002-02	KSFDC	Perambra Theatre Complex	-	-	-	-	-	-	-	-	-
3	CAD002-03	KSFDC	Kayamkulam Theatre Complex	0.62	1.20	1.39	2.48	1.27	-	-	-	6.96
4	CAD002-05	KSFDC	Payyanur Theatre Complex	0.01	0.67	2.65	2.32	1.03	-	-	-	6.68
5	CAD002-08	KSFDC	Tanur Theatre Complex	-	-	-	-	-	-	-	-	-
6	CAD002-13	KSFDC	Vaikkom Theatre Complex	3.10	4.79	-	-	-	-	-	-	7.89
7	CAD002-14	KSFDC	Payam Theatre Complex	-	-	-	-	-	-	-	-	-
8	CAD002-15	KSFDC	Kakkanad Theatre Complex	-	-	-	-	-	-	-	-	-
9	CAD003-01	KSFDC	Modernisation of Chitranjali Film City	2.92	2.73	-	-	-	-	-	-	5.65
10	IND001-01	KINFRA	Land for Industrial Infra at Kannur & Palakkad and Land for Kochi Bangalore Industrial Corridor - Phase 1	804.22	10.95	82.48	1,189.47	399.00	3.00	-	-	2,489.12
11	IND002-01	KINFRA	Petrochemical Park, Kochi	-	-	-	-	-	977.47	-	-	977.47
12	IND003-01	KINFRA	Kochi-Bengaluru Industrial Corridor Project-Land Acquisition	144.67	94.76	-	827.85	1.00	-	-	-	1,068.28
13	IND003-02	KINFRA	Development of Gift City as part of KBIC-Land acquisition	840.00	-	-	-	-	-	-	-	840.00
14	IND004-01	KCL	Setting up of Carbon Neutral Coffee Park at Wayanad	9.81	-	-	-	-	-	-	-	9.81
15	IND005-01	KSDPL	Construction of Oncology Park	-	-	-	-	-	-	-	-	-
16	IND006-01	KSIDC	Life Science Park Phase-II	-	-	-	-	-	-	-	301.17	301.17
17	IND007-01	KINFRA	Development of Industrial park by takeover of land from M/s Hindustan Newsprint Ltd	-	-	-	-	145.60	-	-	-	145.60
18	ITD001-02	KSITIL	Kochi Innovation Zone	24.07	6.28	9.43	44.06	18.70	15.94	-	-	118.47
19	ITD001-03	KSITIL	First Building at Technocity	-	-	12.19	7.54	13.95	12.41	20.46	10.49	77.04
20	ITD002-01	KSITIL	Kerala Fibre Optic Network	191.35	132.55	89.99	137.12	74.85	53.94	-	-	679.79
21	ITD003-01	IIITMK	Construction of Executive International Hostel block for KUDSIT (DUK)	-	-	-	-	-	-	-	-	-

Appendix 3.2 - Contd

Sl. No	Sub project Code	SPV	Sub Project Name	Disbursements made (₹ in crore)								
				2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	Total
22	ITD004-01	IIITMK	Construction of Digital Science Park at Technopark Phase VI, Thiruvananthapuram, Kerala	-	-	-	-	-	-	-	-	-
23	ITD005-01	KSITIL	Construction of 5 Lakh sqft IT building for proposed IT park at Kannur	-	-	-	-	-	-	-	-	-
24	LSG003-01	IMPACT	Thiruvalla Abattoir	-	-	-	-	-	-	-	-	-
25	LSG003-02	IMPACT	Kannur DP Abattoir	-	-	-	-	-	-	-	-	-
26	LSG003-03	IMPACT	Punalur Municipality Abattoir	-	-	-	-	-	-	-	-	-
27	LSG003-03	IMPACT	Palakkad Municipality Abattoir	-	-	-	-	-	-	-	-	-
28	LSG003-04	IMPACT	Perinthalmanna Municipality Abattoir	-	-	-	-	-	-	-	-	-
29	LSG003-05	IMPACT	Attingal Municipality Abattoir	-	-	-	-	-	-	-	-	-
30	LSG003-05	IMPACT	Kozhikkode Corporation Abattoir	-	-	-	-	-	-	-	-	-
31	LSG003-07	IMPACT	Kochi Corporation Abattoir	-	-	-	-	-	-	-	-	-
32	LSG003-08	IMPACT	Modern Abattoir in Thrissur	-	-	-	-	-	-	-	-	-
33	LSG006-01	IMPACT	Modernization of Market in Kottakkal Municipality	-	-	-	-	-	-	-	-	-
34	LSG006-03	IMPACT	Modernization in Kalady GP	-	-	-	-	-	-	-	-	-
35	LSG006-04	IMPACT	Modernisation of Markets at Wadakkancherry Municipality	-	-	-	-	-	-	-	-	-
36	LSG006-05	IMPACT	Modernization of Markets in Nedumangad Municipality	-	-	-	-	-	-	-	-	-
37	LSG006-07	IMPACT	Modernization of Market in Aluva Municipality	-	-	-	-	-	-	-	-	-
38	LSG006-07	IMPACT	Modernization of Market in Vatakara Municipality	-	-	-	-	-	-	-	-	-
39	LSG007-01	KSEBL	Nilav Project	-	2.38	32.92	44.04	-	-	-	-	79.35
40	PEA001-01	KSITIL	Work Near Home Phase I	-	-	-	-	-	-	-	-	-
41	POW002-01	KSEBL	Transgrid 2.0: Sabari project	80.05	43.85	28.19	16.67	-	-	-	-	168.75
42	POW002-02	KSEBL	Transgrid 2.0: Vengallur GIS & Thrissivaperur Lines	27.98	-	-	1.29	-	-	-	-	29.27
43	POW002-03	KSEBL	Transgrid 2.0: Substation at Kothamangalam, Chitrapuram	-	-	8.46	37.38	50.80	35.01	-	-	131.66

Appendix 3.2 - Concl'd

Sl. No	Sub project Code	SPV	Sub Project Name	Disbursements made (₹ in crore)								
				2024-25	2023-24	2022-23	2021-22	2020-21	2019-20	2018-19	2017-18	Total
44	POW002-04	KSEBL	Transgrid 2.0: Kochi Lines Package	-	-	4.97	57.69	121.00	130.30	39.70	-	353.65
45	POW002-05	KSEBL	Transgrid 2.0: Quilon Package	-	-	-	-	-	-	-	-	-
46	POW002-06	KSEBL	Transgrid 2.0: Kottayam Lines package	34.13	23.98	8.15	35.18	68.39	5.30	-	-	175.13
47	POW002-07	KSEBL	Transgrid 2.0: Kolathunadu Line strengthening	36.15	39.88	56.74	28.20	26.14	9.61	-	-	196.72
48	POW002-08	KSEBL	Transgrid 2.0: GIS Kottayam	4.55	30.71	75.18	18.55	1.82	20.72	-	-	151.53
49	POW002-09	KSEBL	Transgrid 2.0: Thrissivaperur Lines Strengthening	0.71	-	12.91	40.85	18.70	2.45	-	-	75.62
50	POW002-10	KSEBL	Transgrid 2.0: GIS Thalassery	1.51	5.79	35.72	14.80	0.60	-	-	-	58.42
51	POW002-11	KSEBL	Transgrid 2.0: North Malabar Lines strengthening	2.29	8.51	13.84	29.83	38.25	1.10	-	-	93.82
52	POW002-13	KSEBL	Transgrid 2.0: North South Interlinking package	-	0.28	8.62	38.72	56.30	8.94	-	-	112.86
53	POW002-14	KSEBL	Transgrid 2.0: Ettumanoor GIS	2.38	7.99	62.94	59.56	26.06	-	-	-	158.93
54	POW002-15	KSEBL	Transgrid 2.0: Aluva Kaloore GIS	-	-	4.04	19.49	90.26	49.04	1.37	-	164.20
55	POW002-16	KSEBL	Transgrid 2.0: Travancore Lines Package	-	-	-	-	-	-	-	-	-
56	POW002-19	KSEBL	Transgrid 2.0: North South Interlink Package Phase 2	-	-	-	-	-	-	-	-	-
57	POW002-20	KSEBL	Transgrid 2.0: Travancore Lines Package 2	-	-	-	-	-	-	-	-	-
58	SCTD001-03	KSCSTE	Establishment of Science park at Kannur	-	-	-	-	-	-	-	-	-
59	TRA008-01	KSRTC	Procurement of Buses for KSRTC	-	9.24	36.98	-	-	-	-	-	46.22
60	TSM001-08	KTDC	3 star beach resort at Muzhuppilangad	3.26	3.32	8.00	-	-	-	-	-	14.58
Total				2,213.77	430.35	597.31	2,654.77	1,154.90	1,325.22	61.52	311.66	8,749.49

* Audit could not verify the veracity of the figures furnished by KIIFB as the reply was received belatedly. The correctness of the figures would be examined during subsequent audits.

Appendix 3.3

(Reference: Paragraph 3.2.2; Page No 122)

Details of contribution and investment under Defined Contributory Pension Scheme

(₹ in crore)

Year	Receipts				Disbursement (Transferred to NSDL)	Short transfer (-) /Excess transfer (+)
	Opening balance	Employee share	Government Contribution	Total		
1	2	3	4	5	6	7 = (6-5)
2013-14	0.11	0.13	0.02	0.15	0.03	(-)0.23
2014-15	0.23	22.02	21.99	44.01	43.92	(-)0.32
2015-16	0.32	68.13	68.21	136.34	136.17	(-)0.49
2016-17	0.49	126.75	126.25	253	251.6	(-)1.88
2017-18	1.88	215.73	216.40	432.14	433.46	(-)0.56
2018-19	0.56	293.28	293.35	586.63	586.93	(-)0.26
2019-20	0.26	417.69	417.69	835.38	835.31	(-)0.34
2020-21	0.34	472.77	472.45	945.22	945.39	(-)0.17
2021-22	0.17	833.42	834.98	1668.41	1668.23	(-)0.35
2022-23	0.35	881.38	882.28	1763.66	1763.81	(-)0.19
2023-24	0.19	986.68	987.74	1974.43	1974.48	(-)0.14
2024-25	0.14	1131.10	1133.24	2264.34	2263.41	(-)1.07
Total		5449.08	5454.60	10903.71	10902.74	(-)1.07

Appendix 3.4

(Reference: Paragraph 3.15.2; Page No 136)

Targets and Achievements of KSEBL during UDAY period envisaged in the MoU signed by KSEBL

SI No	Targets	Achievements reported in Report No 5 of 2022	Latest position of achievements
1.	Gap Between Average cost of Supply and Average Revenue realised to be eliminated by 2018-19.	Gap increased from (-)₹0.31 per unit in 2015-16 to (-) ₹0.72 per unit in 2020-21.	Gap improved to (+)0.08 in 2023-24
2	Reduce AT&C loss to 11 <i>per cent</i> and transmission loss to 4.40 <i>per cent</i> by 2018-19.	AT&C loss fell to below 11 <i>per cent</i> during 2018-19 to 2019-20 and it increased to 11.18 <i>per cent</i> in 2020-21. Transmission losses fell to 3.63 <i>per cent</i> by 2020-21.	ATC loss fell to 6.61 <i>per cent</i> during 2024-25. Transmission loss fell to 2.90 <i>per cent</i> in 2024-25
3	Implementation of Smart metering for consumers having monthly usage of more than 200 units and implementation of ERP (Enterprise Resource Planning) software for improving efficiencies	Not implemented	Not implemented
4	Distribution of LED bulbs and replacement of at least 10 <i>per cent</i> of estimated five lakh inefficient agricultural pumpsets.	1.41 crore LED bulbs were distributed. However, it did not implement replacement of pumpsets.	Replacement of pumps not implemented
5	Report profits for 2017-18 and 2018-19.	Losses were reported during these years. KSEBL could not improve its financial performance because it was unable to curtail employee and power purchase costs.	Reported profit of ₹ 571.22 crore during 2024-25

The efforts taken by KSEBL in improving the gap between average cost of supply and average revenue realized, reducing the AT&C loss and transmission loss are commendable.