

Appendix-I
Extent of devolution of Funds
(Reference to Paragraph 1.9.9)

(1) Grama Panchayat

(Rupees in crore)

Year	Budget provisions			Amount Disbursed		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2002-03	735.34	225.45	960.79	605.63	239.90	845.53
2003-04	758.90	220.43	979.33	766.58	208.57	975.15
2004-05	785.33	710.50	1495.83	601.37	550.65	1152.02
2005-06	804.48	780.87	1585.35	622.90	701.25	1324.15
Total	3084.05	1937.25	5021.30	2596.48	1700.37	4296.85

(2) Block Panchayat

(Rupees in crore)

Year	Budget provisions			Amount Disbursed		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2002-03	196.74	19.67	216.41	169.40	14.05	183.45
2003-04	211.50	15.74	227.24	246.40	15.03	261.43
2004-05	221.25	9.16	230.41	182.54	6.80	189.34
2005-06	230.24	35.70	265.94	178.69	26.52	205.21
Total	859.73	80.27	940.00	777.03	62.40	839.43

(3) District Panchayat

(Rupees in crore)

Year	Budget provisions			Amount Disbursed		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2002-03	180.25	55.31	235.56	134.97	54.25	189.22
2003-04	192.90	56.54	249.44	174.74	56.76	231.50
2004-05	198.87	19.16	218.03	138.57	16.27	154.84
2005-06	210.30	88.53	298.83	125.64	64.52	190.16
Total	782.32	219.54	1001.86	573.92	191.80	765.72

(4) Municipalities

(Rupees in crore)

Year	Budget provisions			Amount Disbursed		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2002-03	154.60	27.11	181.71	114.74	21.41	136.15
2003-04	167.94	25.91	193.85	121.30	22.71	144.01
2004-05	125.23	29.22	154.45	102.20	22.84	125.04
2005-06	116.86	111.73	228.59	96.45	100.20	196.65
Total	564.63	193.97	758.60	434.69	167.16	601.85

(5) Municipal Corporations

(Rupees in crore)

Year	Budget provisions			Amount Disbursed		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2002-03	109.66	24.35	134.01	93.97	9.35	103.32
2003-04	103.30	7.93	111.23	75.96	10.94	86.90
2004-05	70.88	82.95	153.83	68.06	93.85	161.91
2005-06	114.24	39.35	153.59	86.09	36.21	122.30
Total	398.08	154.58	552.66	324.08	150.35	474.43

(6) Total of all Local Self Government Institutions (1 to 5)

(Rupees in crore)

Year	Budget provisions			Amount Disbursed		
	Plan	Non Plan	Total	Plan	Non Plan	Total
2002-03	1376.59	351.89	1728.48	1118.71	338.96	1457.67
2003-04	1434.54	326.55	1761.09	1384.98	314.01	1698.99
2004-05	1401.56	850.99	2252.55	1092.74	690.41	1783.15
2005-06	1476.12	1056.18	2532.30	1109.77	928.70	2038.47
Grand Total	5688.81	2585.61	8274.42	4706.20	2272.08	6978.28

Appendix-II
Utilisation of Centrally Sponsored Scheme Funds
(Reference to Paragraph 1.9.10)

(Rupees in crore)

Name of Scheme	Opening balance	Distribution to LSGIs			Total available fund	Funds utilised by LSGIs	Balance	Percentage of utilisation
		Central Share	State share	Total				
<u>Funds distributed by District Rural Development Agencies</u>								
Swarnajayanthi Grama Swarozgar Yojana (SGSY)	0.94	17.98	5.99	23.97	24.91	24.20	0.71	97.14
Indira Awas Yojana (IAY)	8.34	51.69	17.62	69.31	77.65	71.50	6.15	92.08
Swarna Jayanti Grama Swarozgar Yojana (Special Project)	2.98	2.42	0.81	3.23	6.21	2.66	3.55	42.83
Sampoorna Grameen Rozgar Yojana (SGRY)	44.63	90.76	30.25	121.01	165.64	155.33	10.31	93.77
Total Sanitation Campaign(TSC)	2.29	8.38	3.46	11.84	14.13	8.74	5.39	61.85
Integrated Wasteland Development Programme (IWDP)	4.13	1.56	0.15	1.71	5.84	2.88	2.96	49.32
Extension Training Centres	---	---	0.36	0.36	0.36	0.36	---	100
DRDA Administration	5.58	4.68	1.56	6.24	11.82	8.65	3.17	73.18
State Institute of Rural Development	1.92	0.48	0.37	0.85	2.77	1.55	1.22	55.96
Block Information Centers	---	---	0.20	0.20	0.20	0.20	---	100
Attapady Wasteland Environmental Conservation	5.06	---	20.00	20.00	25.06	22.78	2.28	90.90
Prime Minister's Gram Sadak Yojana (PMGSY)	1.01	121.97	---	121.97	122.98	76.95	46.03	62.57
Total	76.88	299.92	80.77	380.69	457.57	375.80	81.77	82.12
<u>Funds distributed by Director of Urban Affairs</u>								
IDSMT	---	3.65	2.43	6.08	6.08	6.08	---	100
MSH	---	0.51	0.51	1.02	1.02	1.02	---	100
Total	---	4.16	2.94	7.10	7.10	7.10	---	100
<u>Funds distributed by Kudumbasree – the State Poverty Eradication Mission</u>								
Swarnajayanthi Shahari Rozgar Yojana (SJSRY)	11.28	6.81	2.27	9.08	20.36	6.90	13.46	33.89
National Slum Development Programme (NSDP)	16.08	10.33	---	10.33	26.41	14.48	11.93	54.82
Valmiki Ambedkar Awas Yojana (VAMBAY)	22.27	10.27	15.14	25.41	47.68	9.32	38.36	19.55
Total	49.63	27.41	17.41	44.82	94.45	30.70	63.75	32.50
Grand Total	126.51	331.49	101.12	432.61	559.12	413.60	145.52	73.97

Appendix-III
List of Local Self Government Institutions audited under Supplementary
Audit during 2005-06
(Reference to Paragraph 2.8.1)

Name of LSGIs	Year of Audit
Grama Panchayats	
1. Aikaranadu	2002-2003
2. Alagappa Nagar	1998-1999
3. Amballur	2002-2003
4. Anad	2000-2001
5. Chathannur	2001-2002
6. Chelakara	2001-2002
7. Chempakulam	2000-2001
8. Cherthala (South)	1998-1999
9. Chirayinkeezhu	2001-2002
10. Dharmadom	2001-2002
11. Edapatta	2001-2002
12. Edavanakad	2000-2001
13. Elamad	1999-2000
14. Ezhukone	2001-2002
15. Kadakkarapally	2001-2002
16. Kadampanad	2001-2002
17. Kadappuram	2001-2002
18. Kainakari	2000-2001
19. Kanjiramkulam	2001-2002
20. Kanjirappally	1999-2000
21. Kattur	2001-2002
22. Kavalangad	2001-2002
23. Kodumon	2002-2003
24. Koodali	2001-2002
25. Koothattukulam	2001-2002
26. Kootickal	2001-2002
27. Kottackal	2002-2003
28. Kottamkara	2000-2001
29. Kottopadam	2001-2002
30. Krishapuram	2001-2002
31. Kundara	2001-2002
32. Kunnathur	2001-2002
33. Kuttoor	2000-2001
34. Kuzhoor	2002-2003
35. Maneed	2002-2003
36. Mangalapuram	2001-2002
37. Mararikulam	2000-2001
38. Mokeri	1999-2000
39. Mulamkunathkavu	2000-2001
40. Muriyad	2001-2002
41. Muthuthala	1999-2000
42. Mylam	2002-2003
43. Nagaroor	2000-2001
44. Nediyyirip	2001-2002
45. Nedumpuram	2002-2003
46. Nenmara	2001-2002
47. Nilamel	2000-2001
48. Othukkungal	2001-2002

49. Palakuzha	2002-2003
50. Pampady	2000-2001
51. Parasala	2001-2002
52. Pathanapuram	2000-2001
53. Pattambi	2000-2001
54. Punnayurkulam	1999-2000
55. Puthige	2000-2001
56. Thiruvamkulam	2001-2002
57. Valavannur	2000-2001
58. Vattiyoorkavu	2001-2002
59. Vechoor	1999-2000
60. Veliyam	2002-2003
61. Vettoor	2001-2002
62. Vilakudy	2000-2001
63. Vizhinjam	2001-2002
Block Panchayats	
1. Anchal	2001-2002
2. Chalakudy	2001-2002
3. Chengannur	1999-2000
4. Vaikom	2001-2002
5. Vettikavala	2001-2002

Appendix-IV
List of LSGIs which did not close cash book daily
(Reference to Paragraph 2.9.1)

- 1) Amballor GP
- 2) Chathannur GP
- 3) Chengannur BP
- 4) Dharmadom GP
- 5) Edavanakkad GP
- 6) Ezhukone GP
- 7) Kadakarapally GP
- 8) Kadappuram GP
- 9) Kavalangad GP
- 10) Kadampanad GP
- 11) Koodali GP
- 12) Koothatukulam GP
- 13) Kottapadam GP
- 14) Kundara GP
- 15) Kuzhoor GP
- 16) Maneed GP
- 17) Mokeri GP
- 18) Nagaroor GP
- 19) Nenmara GP
- 20) Nilamael GP
- 21) Parasala GP
- 22) Punnayurkulam GP
- 23) Puthige GP
- 24) Vechoor GP

Appendix-V
List of LSGIs which prepared unrealistic Budget
(Reference to Paragraph 2.10.2)

- 1) Chathannur GP
- 2) Chempakulam GP
- 3) Cherthala (South) GP
- 4) Chirayinkeezhu GP
- 5) Dharmadom GP
- 6) Elamad GP
- 7) Ezhukone GP
- 8) Kadakarapally GP
- 9) Kadampanad GP
- 10) Kadappuram GP
- 11) Kainakari GP
- 12) Kanjiramkulam G.P
- 13) Koothali GP
- 14) Kootickal GP
- 15) Kottamkara GP
- 16) Krishnapuram GP
- 17) Kundara GP
- 18) Kunnathur GP
- 19) Kuttoor GP
- 20) Mangalapuram GP
- 21) Mararikulam (North) GP
- 22) Mylam GP
- 23) Nagaroor GP
- 24) Nenmara GP
- 25) Nilamel GP
- 26) Puthige GP
- 27) Thiruvamkulam GP
- 28) Vattiyoorkavu GP
- 29) Vettoor GP

Appendix-VI
Activity Mapping of LSGIs
(Reference to Paragraph 3.3.6.1)

Sl. No.	Activity	Distribution of functions			
		Grama Panchayat	Block Panchayat	District Panchayat	Urban Local Bodies
1	Agriculture	i. Waste land cultivation ii. Land utilization iii. Soil Protection iv. Production of Organic manure v. Establishment of Nurseries vi. Group farming vii. Organising Self help groups among farmers viii. Vegetable cultivation ix. Fodder development. x. Plant protection xi. Seed protection xii. Farm mechanization xiii. Management of Krishi Bhavan	i. Farmers training ii. Arranging agricultural inputs. iii. Agricultural exhibitions iv. Management of watersheds v. Mobilisation of agricultural loans vi. Encouragement of sericulture.	i. Agriculture farms ii. Integrated watershed management iii. Providing agricultural inputs iv. Soil testing v. Pest control vi. Marketing of agri products vii. Cultivation of ornamental plants viii. Agricultural Co-operatives ix. Promotion of Commercial crops x. Application of bio-technology xi. Popularisation of Innovative field trails and Pilot projects xii. Conduct of locally appropriate research and development.	i. Barren land cultivation ii. Land utilization iii. Soil conservation iv. Production of Organic manure v. Establishment of nurseries vi. Group farming vii. Organising self help groups among farmers viii. Vegetable cultivation ix. Fodder development x. Plant protection xi. Seed production xii. Farm mechanization xiii. Running of Krishi Bhavan xiv. Agricultural Exhibitions
2	Animal Husbandry and Dairy farming	i. Cattle Development ii. Dairy farming iii. Poultry farming, Bee keeping, goat rearing, etc. iv. Running of Veterinary Hospitals v. Running of ICDP Sub Centres vi. Preventive Health Programmes for animals vii. Prevention of cruelty to animals viii. Fertility improvement programmes ix. Control of diseases of animal origin.	i. Running of veterinary Polyclinics and Zonal artificial insemination Centres ii. Speciality services in animal husbandry iii. Cattle and poultry shows	i. Running of district level veterinary hospitals and laboratories ii. Running of dairy extension units iii. Milk Co-operatives iv. Running of farms v. District level training vi. Disease prevention programmes vii. Field trials and pilot projects viii. Locally relevant research and development	i. Cattle Development ii. Production of milk iii. Poultry farming, Bee keeping, goat rearing etc. iv. Running of Veterinary Hospitals v. Running of ICDS sub-Centres vi. Preventive health programme of animals vii. Prevention of cruelty to animals viii. Fertility improvement ix. Control of animal origin disease x. Veterinary poly clinics and Regional Artificial insemination Centres xi. Providing speciality services in animal husbandry xii. Cattle & Poultry shows
3	Minor Irrigation	i. Minor irrigation projects within the area of Grama Panchayat ii. Micro irrigation projects iii. Water Conservation	i. Lift Irrigation Schemes and Minor Irrigation Schemes covering more than one G.P.	i. Development of ground Water resources ii. Minor irrigation schemes covering more than one B.P iii. Command Area Development	i. Minor and lift irrigation projects within the Municipal areas ii. Micro- Irrigation Projects iii. Water Conservation iv. Ground water resources development

4	Fisheries	<ul style="list-style-type: none"> i. Fish seed production and distribution of offsprings ii. Distribution of fishing implements iii. Assistance for fish marketing iv. Basic facilities for fishermen families v. Fishermen welfare schemes 	Development of Traditional landing Centres	<ul style="list-style-type: none"> i. Fish marketing ii. Management of fish farm development agency iii. Management of district level pisciculture Centres net making units, fish markets, feed mills, ice plants and cold storage iv. Fisheries schools v. Introduction of new technologies vi. Provide implements required for fishermen vii. Fishermen's Co-operatives. 	<ul style="list-style-type: none"> i. Implementation of Pisci-culture in ponds, fresh water and brackish in water and development of marine Products ii. Fish seed production and distribution. iii. Distribution of fishing implements iv. Assistance for fish marketing v. Basic services for fishermen families vi. Fishermen welfare scheme vii. Development of traditional landing centres viii. Administrative control of fisheries schools
5	Social Forestry	<ul style="list-style-type: none"> i. Growing fruit trees and other trees ii. Campaigns for planting of trees and environmental awareness iii. Afforestation of waste land. 	Nil	Nil	<ul style="list-style-type: none"> i. Growing fruit trees and other trees ii. Campaign for planting of trees and environmental awareness iii. Afforestation of waste lands
6	Small Scale Industries	<ul style="list-style-type: none"> i. Cottage-village Industries ii. Handicrafts iii. Traditional and mini industries 	<ul style="list-style-type: none"> i. Mini Industrial Estates ii. Industries with investment limit of 1/3rd of SSI limit. iii. Self employment schemes in Industrial sector 	<ul style="list-style-type: none"> i. Management of District Industries Centre ii. Small Scale Industries iii. Industrial Estates iv. Exhibitions for sale of products v. Entrepreneur development programme vi. Marketing of products vii. Imparting training viii. Create input source and common facility Centres ix. Implementation of Industries development credit Schemes 	<ul style="list-style-type: none"> i. Cottage- village Industries ii. Handicrafts iii. Traditional and mini Industries iv. Mini Industrial estates v. Industries with investment of 1/3rd of SSI limit. vi. Self employment scheme in Industrial sector vii. Small scale industries viii. Entrepreneur development programme
7	Housing	<ul style="list-style-type: none"> i. House sites and houses for house less people. ii. Rural housing programme iii. Shelter upgradation programme 	<ul style="list-style-type: none"> i. Popularisation of low cost housing ii. Promotion of housing Co-operatives 	<ul style="list-style-type: none"> i. Housing complex and infrastructure development ii. Mobilisation of housing finance 	<ul style="list-style-type: none"> i. House site and houses for homeless people. ii. Housing programmes iii. Shelter rejuvenation programmes iv. Popularising the low cost housing v. Housing Co-operatives vi. Development of housing complex and infrastructure vii. Mobilise housing finance
8	Water supply	<ul style="list-style-type: none"> i. Management of Water supply schemes with in a G.P. ii. Setting up of water supply schemes within a G.P 	Nil	<ul style="list-style-type: none"> i. Implementation of water supply schemes covering more than one G.P ii. Taking over of water supply schemes covering more than one G.P 	<ul style="list-style-type: none"> i. Maintain water supply schemes within the Municipal area ii. Arrange water supply schemes within the respective Municipalities

9	Electricity and Energy	<ul style="list-style-type: none"> i. Installation and maintenance of street lights ii. Encourage the consumption of Bio-gas 	<ul style="list-style-type: none"> i. Development of Conventional energy sources 	<ul style="list-style-type: none"> i. Taking over micro-hydel projects ii. Determining priority areas for extension of electricity 	<ul style="list-style-type: none"> i. Install street lights ii. Encourage the consumption of bio-gas iii. Promote the non-conventional energy sources
10	Education	<ul style="list-style-type: none"> i. Management of Govt. Pre-Primary schools and Primary Schools ii. Implementation of literacy programmes iii. Management and promotion of reading rooms and libraries 	<ul style="list-style-type: none"> i. Management of Govt. Industrial Training Institutions 	<ul style="list-style-type: none"> Management of <ul style="list-style-type: none"> i. Govt. High Schools ii. Govt Higher Secondary Schools iii. Govt. Technical Schools iv. Govt. Vocational Training Centres and Polytechnics v. Govt Vocational Higher Secondary Schools vi. District Institutions of Education and Training vii. Co-ordination of centrally and State sponsored programmes related to education 	<ul style="list-style-type: none"> Run <ul style="list-style-type: none"> i. the Govt Pre-Primary, Primary schools and High schools ii. the Govt. Higher Secondary schools in Municipal area iii. the Govt Industrial Training Centres in Municipal Area iv. the Govt. Technical schools in the Municipal area v. the Govt. Vocational Training Centres and Polytechnics in the Municipal area vi. Implement Literary Programmes
11	Public Works	<ul style="list-style-type: none"> i. Village roads in a G.P ii. Construction of buildings for institutions including those transferred from the Govt. 	<ul style="list-style-type: none"> i. Village roads connecting more than one G.P within the Block Panchayat and other roads vested in B.P ii. Construction of buildings for transferred institutions. 	<ul style="list-style-type: none"> i. All district roads vested with the District Panchayat other than major district roads ii. Construction of building for institutions transferred 	<ul style="list-style-type: none"> i. Construct and maintain the roads except National Highways state Highways and Major district roads within the Municipality ii. Construction of building for institutions including those were transferred from Govt.
12	Public Health and Sanitation	<ul style="list-style-type: none"> i. Dispensaries Primary Health Centres and sub Centres. ii. Maternity and child welfare centres iii. Immunization and other preventive measures iv. Family welfare programme v. Sanitation programme 	<ul style="list-style-type: none"> Community Health Centre and Taluk Hospitals medicine with in B.P 	<ul style="list-style-type: none"> i. Management of district hospitals ii. Setting up of centres for care of special categories of handicapped and mentally disabled people iii. Co-ordination of centrally and state sponsored programmes at district level 	<ul style="list-style-type: none"> i. Dispensaries Primary Health Centres and Sub Centres ii. Child welfare centres and mother care homes iii. Remedial and other preventive measures against diseases iv. Family welfare programmes v. Sanitation programme vi. Public Health Centres and Taluk hospitals under all system of medicine in Municipal area
13	Social welfare	<ul style="list-style-type: none"> i. Anganwadis ii. Pension to destitutes, widows, handicapped and Agricultural labourers iii. Unemployment wages iv. Financial assistance for the marriage of the daughters of widows v. Group insurance scheme for the poor 	<ul style="list-style-type: none"> i. Management of ICDS 	<ul style="list-style-type: none"> i. Provide grants to orphanages ii. Welfare centres for the handicapped and destitutes 	<ul style="list-style-type: none"> i. Anganwadis ii. Pension to destitutes, widows handicapped and agricultural labourers iii. Unemployment wages iv. Financial assistance for the marriage of the daughters of widows v. Group Insurance scheme to the poor.

					<ul style="list-style-type: none"> vi. Provide grant to orphanage vii. Start institutions for the welfare of handicapped, destitutes etc.
14	Poverty alleviation	<ul style="list-style-type: none"> i. Identifying the poor ii. Self employment and group Employment schemes for the poor. iii. Providing community assets of continuing benefits to the poor 	<ul style="list-style-type: none"> i. Planning and implementation of employment assurance schemes in Co-ordination with G.P ii. Skill up gradation of poor for self employment and giving wage employment for people below poverty line 	<ul style="list-style-type: none"> i. Providing infrastructure facilities for self employment programme 	<ul style="list-style-type: none"> i. Identify the poor ii. Self employment and group employment schemes for the poor especially for women iii. Create Community assets to get continuing benefit to the poor iv. Develop the skills of those below poverty line to do self employment and for remunerative employment v. Basic facilities for self employment schemes.
15	Scheduled Caste-Scheduled Tribe Development	<ul style="list-style-type: none"> i. Beneficiary oriented scheme under SCP/TSP ii. Nursery schools for SCs and STs iii. Arrange basic facilities in SC/ST colonies iv. Assistance to SC/ST students v. Discretionary assistance to SC/ST when necessary 	<ul style="list-style-type: none"> i. Management of Pre-matric hostels ii. Promotion of Co-operatives meant for SC/STs 	<ul style="list-style-type: none"> i. Management of Post metric hostels ii. Promotion of Vocational training centres for SC/ST. 	<ul style="list-style-type: none"> i. Beneficiary oriented schemes under SCP/TSP ii. Nursery schools for SC/STs iii. Provide basic facilities in SC/ST colonies. iv. Assistance for the SC/ST students v. Discretionary assistance to the SC/STs. vi. Run Pre metric hostels. vii. Develop SC/ST Co-operatives. viii. Run Post metric hostels. ix. Run Vocational Training Centres for the SC/ST.
16	Sports and Cultural Affairs	<ul style="list-style-type: none"> i. Construction of play grounds ii. Establishment of Cultural centres 	Nil	<ul style="list-style-type: none"> i. Construction of stadia 	<ul style="list-style-type: none"> i. (1) Construct play grounds and studios
17	Public Distribution system	<ul style="list-style-type: none"> i. Examining the complaints against Public Distribution system and find out and implement remedial measures ii. Campaign against offences relating to weights and measures iii. General supervision and guidance of Ration shops and other public distribution systems and start new public distribution centres, if necessary 	Nil	Nil	<ul style="list-style-type: none"> i. Examine complaints against PDS and to find out and implement remedial measures ii. Campaign against offences relating to weights and measures iii. General supervision of Ration shops and other public distribution systems and to provide guidance and start new PD centres if necessary

18	Natural Calamities Relief	<ul style="list-style-type: none"> i. Protection of Relief Centres ii. Conduct works relating to natural calamity. 	Nil	Nil	<ul style="list-style-type: none"> (1) Maintain relief centres (2) Organise relief activities
19	Co-operation	<ul style="list-style-type: none"> i. Organise Co-operatives within the boundaries of GP. ii. Strengthen the existing Co-operative Institutions 	<ul style="list-style-type: none"> i. Organise Co-operatives with in the jurisdiction of B.P ii. Strengthening of Co-operative institutions. 	<ul style="list-style-type: none"> (1) Organisation of Co-operatives within the limits of DP (2) Strengthening of the Co-operative institutions 	<ul style="list-style-type: none"> (1) Organise Co-operatives within the Municipal area (2) Distribute government grant and subsidies

Appendix-VII
Details of Institutions transferred to LSGIs
(Reference to Paragraph 3.3.7)

Sl. No.	Name of Department	Institutions Transferred			
		Grama Panchayat	Block Panchayat	District Panchayat	Municipality/Corporation
1	Agriculture	Krishi Bhavan	Office of the Assistant Director, Agriculture.	i. Soil testing Lab ii. District Marketing Office iii. District farms	Krishi Bhavan
2	Animal Husbandry	i. Veterinary Dispensary ii. ICDP Sub Centre.	i. Veterinary Poly Clinic ii. Zonal Artificial Insemination Centre	i. District Veterinary Hospital and Training Centres ii. Mobile Veterinary Dispensary/farm unit iii. Clinical Lab not attached with District Veterinary Hospital iv. ICDP Area Office	i. Veterinary Sub Centre ii. Veterinary Dispensary/Hospital iii. Veterinary Poly Clinic
3	Public Health	i. Primary Health Centre/ Rural Dispensary ii. Maternity and Child Welfare Centre iii. Sub Centre	i. Block level Primary Health Centres. ii. Community Health Centre iii. Taluk Hospital/Govt. Hospital	District Hospitals except at Trivandrum, Ernakulam and Kozhikode	i. Community Health Centre ii. Taluk Hospital iii. Govt. Hospital
4	Indian System of Medicine (Ayurveda)	Ayurveda Hospital/ Dispensary	Taluk Ayurveda Hospital	District Ayurveda Hospital	i. Ayurveda Dispensary/Hospital ii. Taluk Ayurveda Hospital
5	Homeopathy	Homeo Dispensary/Hospital	Taluk Homeo Hospital	District Homeo Hospital	Homeo Dispensary/Hospital/Taluk Hospital
6	General Education	Govt. Pre Primary School, Lower Primary School, Upper Primary School	---	High School, LP/UP School attached with High School Higher Secondary School, Teachers Training Centre and Special School.	i. Govt. Pre Primary School ii. Lower/Upper Primary School iii. High School iv. Higher Secondary school
7	Scheduled Caste/ Scheduled Tribe Development	Balavadi, Balavadi Feeding Centres, Nursery School, Seasonal Day Care Centre Midwifery Centres, Dormetry, Ayurveda Dispensary	i. Block level Scheduled Caste Development Office ii. Tribal Extension Office iii. Pre matric hostel	---	i. Nursery School ii. Pre matric Hostel
8	Rural Development	Rural Development Office	Block Development Office	---	---
9	Social Welfare	Aganawadi	Care Homes and Old age Homes	---	i. Aganawadi ii. Day care Centres
10	Fisheries	Matsya Bhavan	---	Fisheries School	Matsya Bhavan
11	Industries	---	---	District Industries Centre	---

Appendix-VIII
Details of functionaries transferred to LSGIs
(Reference to Paragraph 3.3.10.2)

Sl. No.	Name of Department	Officers Transferred			
		Grama Panchayat	Block Panchayat	District Panchayat	Urban Local Bodies
1	Agriculture	Staff of Krishi Bhavan including Agriculture Officer.	Assistant Director of Agriculture and staff.	i. District Principal Agriculture officer and staff. ii. Deputy Director of Agriculture and his staff iii. Assistant Executive Engineer (Agriculture) and staff.	i. Agriculture Officer & Staff ii. Agriculture field officer and staff iii. Deputy Director of Agriculture and staff.
2	Animal Husbandry	Staff of Veterinary Dispensary and ICDP Sub Centre including veterinary surgeon.	Assistant Director/ Senior Veterinary Surgeon and staff of Veterinary Poly Clinic and Zonal Artificial Insemination Centre	Deputy Director of Animal Husbandry and Staff of District Veterinary Hospital and Training Centres, Mobile Veterinary Dispensary farm unit, Clinical Lab not attached with District Veterinary Hospital and ICDP Area Office.	Veterinary Surgeon and Staff of Veterinary Sub Centre, Veterinary Dispensary/Hospital and Veterinary Poly Clinic
3	Public Health	Medical officer and staff of Primary Health Centre/ Rural Dispensary, Maternity and Child Welfare Centre and Sub Centre	Medical officer and staff of Block level Primary Health Centres, Community Health Centers and Taluk Hospital/Govt. Hospital	District medical officer and staff of District Hospitals except at Trivandrum, Ernakulam and Kozhikode	Medical officer and staff of Community Health Centre, Taluk Hospital and Govt. Hospital
4	Indian System of Medicine (Ayurveda)	Medical officer and staff of Ayurveda Hospital/ Dispensary	Medical officer and staff of Taluk Ayurveda Hospital	District medical officer and staff of District Ayurveda Hospital	Medical officer and staff of Ayurveda Dispensary/Hospital and Taluk Ayurveda Hospital
5	Homeopathy	Medical officer and staff of Homeo Dispensary/Hospital	Medical officer and staff of Taluk Homeo Hospital	District medical officer and staff of District Homeo Hospital	Medical officer and staff of Homeo Dispensary/Hospital/Taluk Hospital
6	General Education	Head master and staff of Govt. Pre Primary, Lower Primary and Upper Primary schools	Nil	Head master and staff of High School, LP/UP School attached with High School Higher Secondary School, Teachers Training Centre, Special School and Deputy Director of Education Officer and staff, Assistant Educational Officer and staff.	Head master and staff of Govt. Pre Primary School, Lower/Upper Primary School and High School and Higher Secondary School
7	Scheduled Caste/ Scheduled Tribe Development	Staff of Balavadi, Balavadi Feeding Centre, Nursery School, Seasonal Day Care Centre Midwifery Centres, Dormitory, Ayurveda Dispensary	Block level Scheduled Caste Development Officer and staff, Tribal extension Officer	District Scheduled Caste Development Officer and Staff	Staff of Nursery School , Pre matric Hostel and Scheduled Caste Development Officer and Tribal Development Officer.
8	Rural Development	Village Extension Officer and Lady Village Extension Officer and their staff.	Block Development Officer and his staff.	i. Staff of Poverty alleviation unit ii. District Functional Literacy Officer & Staff iii. Women Welfare Officer & Staff iv. Assistant Development Commissioner (General) and Staff	Nil
9	Social Welfare	ICDS Supervisor, Aganawadi worker and Helper	ICDS Project Officer and staff	District Social Welfare Officer and Staff / District Programme Officer (ICDS) and staff.	Aganawadi worker and Helpers, Child Development Assistant Project Officer, Child Development Project Officer (Corporation)

10	Fisheries	Fisheries Sub Inspector and staff	Nil	Deputy Director of fisheries and staff and entire staff of fisheries School	Fisheries Sub Inspector & Staff
11	Public Works	Assistant Engineer & Staff	Assistant Executive Engineer & Staff	One Executive Engineer and connected staff	Nil
12	Industries	Nil	Industries Extension Officer	Manager and staff of District Industries Centre	Industries Extension Officer
13	Dairy Development	Dairy Extension Officer	Dairy Extension Officer and staff	District Level Deputy Director of Dairy Development and staff	Deputy Director of Dairy Development and staff
14	Minor Irrigation	Nil	Nil	Assistant Executive Engineer & Staff	Nil
15	Technical Education	Nil	Nil	Staff of Tailoring and garment making centres/Training Centres and Commercial institute	Nil
16	Co-operation	Nil	Nil	Assistant Registrar and one clerk	Nil
17	Khadi & Village Industries Board	Nil	Nil	District Project Officer and Staff.	

APPENDIX-IX
Lack of internal control in LSGIs
(Reference to Paragraph 4.4)

(Rupees in lakh)

Sl No	Nature of misappropriation	Amount	Year	Lapse in internal control	Name of LSGI
1	When tax was collected, duplicate copy of receipts issued to the tax payer contained the actual amount collected whereas the original copy retained by the LSGI contained a lesser amount.	3.64	1999-2000 to 2003-04	Non-maintenance of demand register.	Akathethara GP
2	Instead of issuing receipts prepared in duplicate in the prescribed form hand receipts in white paper were given for money received which were not taken in the accounts.	1.88	2001-02	Non-issue of receipt as prescribed.	Anchal GP
3	Non-accounting of receipts	0.14	2004-05 2005-06	Non-checking of receipts with entries in cash book	Chengalai GP
		0.15	2003-04		Kanhangad BP
		1.35	1997-98 to 2003-04		Palakkad Municipality
4	Amount drawn by self cheque not accounted.	0.59	2000-01	Non-checking of cash book entries and absence of bank/treasury reconciliation	Kozhuvanal GP
		0.26	1998-99		Ponnani Municipality
		3.55	1998-99 to 2000-01		Kozhinjampara GP
5	Embezzlement and Manipulation of vouchers.	2.25	1990-93	Non-scrutiny of vouchers with reference to sanction.	Thiruvananthapuram Corporation
		0.83	1996-2001		Keezhallur GP
		3.00	2003-04		Meenangadi GP
		1.61	2004-05		Piravom GP
		8.22	2004-05		Kochi Corporation
		0.56	2005-06		Pallikunnu GP
		0.09	2005-06		Thrikkalangode GP
6	Double drawal of funds for pension payments.	3.36	2004-05	Non-comparison of entries in cash book and pension payment register with reference to sanction.	Vallappuzha GP
7	Placing supply order with a non-existing society.	2.30	2003-04	Sanction without verifying credentials of supplier.	Kottayam DP
8	Excess/double drawal of allowances	0.09	2002-03	Payment without verification of sanction.	Thikkodi GP
	Total	33.87			

APPENDIX – X
Avoidable payment of surcharge and penal interest on water charges
(Reference to Paragraph 4.6)

Period			Water charges		Penal charges					Total	Remarks
From	To	Months	Rate	Amount	Surcharge	Fine on			Total penal charges		
						Delayed payment of water charges	Delayed payment of surcharge	Total			
October 1993	September 1995	24	16680	400320	---	230	---	230	230	400550	Hospital was under the Department
October 1995	May 1996	08	16680	133440	---	80	---	80	80	133520	Hospital was under the District Panchayat.
June 1996	May 1998	24	20850	500400	---	240	---	240	240	500640	
June 1998	November 1998	06	20850	125100	---	78003	---	78003	78003	203103	
December 1998	January 1999	02	20850	41700	20850	31543	209	31752	52602	94302	
February 1999	March 1999	02	20850	41700	41700	34502	1268	35770	77470	119170	
April 1999	May 2006	86	32037	2755182	2755182	2501932	2912214	5414146	8169328	10924510	
Total		152		3997842	2817732	2646530	2913691	5560221	8377953	12375795	

APPENDIX-XI
Statement showing expenditure on providing private water connections
(Reference to Paragraph 4.9)

Sl No	Item	Kollam			Kasaragod		
		Quantity	Rate (Rs)	Amount (Rs)	Quantity	Rate (Rs)	Amount (Rs)
1	Earthwork excavation in hard and ordinary soil for trenches to lay pipes.	2.25 m3	10.48/m3	23.58	---	---	---
2	Earthwork excavation in all classes of soil for trenches to lay pipes.	---	---	---	2.25 m3	30.50/m3	68.63
3	Cost of 20 mm PVC pipes	15 m	8.65/m	129.75	15 m	8.65/m	129.75
4	Laying pipes	15 m	5.97/m	89.55	15 m	5.97/m	89.55
5	20 mm SDB Tap	1	187/E	187.00	1	187.00	187.00
	Total Amount			429.88			474.93
6	No of private connections given	15161	429.88	6517411	20292	474.93	9637280

Gross expenditure = Rs.65,17,411 + Rs.96,37,280 = Rs.161,54,691 = Rs.1.62 crore.