

**Appendix I**  
**Functions of Standing Committees**  
(Reference: Paragraph 1.4.1; Page 4)

**(a) Standing Committees in a Grama Panchayat**

*(i) Standing Committee for Finance* shall deal with the subjects of finance, tax, accounts, audit, budget, general administration, appeal relating to tax and subjects not allotted to other Standing Committees.

*(ii) Standing Committee for Development* shall deal with the subjects of development planning, socio-economic planning, spatial planning, agriculture, soil conservation, social forestry, animal husbandry, dairy development, minor irrigation, fisheries, small-scale industry, public works, housing, regulation of building construction, electricity etc.

*(iii) Standing Committee for Welfare* shall deal with the subjects of development of scheduled caste / scheduled tribe, development of women and children, social welfare, social security, slum improvement, poverty alleviation, public distribution system, public health sanitation, education, art and culture and entertainment, water supply (drinking water), sewerage and environment.

*(iv) Standing Committee on Health & Education* shall deal with subjects like public health and education.

**(b) Standing Committees in a Block Panchayat**

*(i) Standing Committee for Finance* shall deal with the subjects like finance, accounts, audit, budget, general administration and subjects not allotted to other Standing Committees.

*(ii) Standing Committee for Development* shall deal with the subjects like development planning, socio-economic planning, agriculture, animal husbandry, minor irrigation, fisheries, small scale industry, public works, housing, electricity and maintenance of water shed.

*(iii) Standing Committee for Welfare* shall deal with the subjects like development of scheduled caste/scheduled tribe, development of women and children, social welfare, poverty alleviation, public health, education, art, culture and entertainment and environment.

*(iv) Standing Committee on Health & Education* shall deal with subjects like public health and education.

## Appendix I (Contd...)

### (c) Standing Committees in a District Panchayat

*(i) Standing Committee for Finance* shall deal with the subjects like finance, accounts, audit, budget, general administration and subjects not allotted to other Standing Committees.

*(ii) Standing Committee for Development* shall deal with the subjects like development planning, socio-economic planning, agriculture, soil conservation, animal husbandry, minor irrigation, fisheries, small scale industry, electricity etc.

*(iii) Standing Committee for Welfare* shall deal with the subjects like social welfare, development of women and children, development of scheduled caste/scheduled tribe and eradication of poverty.

*(iv) Standing Committee for Public Works* shall deal with the subjects like public works, housing, spatial planning and environment.

*(v) Standing Committee for Health* shall deal with subjects like public health.

The Standing Committees of Panchayats may perform such other powers and functions of Panchayat as may be entrusted to it by the Panchayat in addition to the powers and duties conferred on it by rules made in this behalf.

### (d) Standing Committees in a Municipality

#### *(i) Standing Committee for Finance*

- shall supervise the utilisation of the budget grants and watch carefully the timely assessment and collection of taxes, fees, rents and other sums due to the Municipal Council;
- shall inspect frequently the accounts of the Municipal Council;
- shall watch carefully the release of grants by the Government and its proper utilisation;
- shall conduct monthly audit of accounts and check the monthly demand, collection and balance and abstract of receipts and expenditure of the preceding month as furnished by the Secretary;
- shall scrutinise the annual accounts, demands, collection and balance;
- shall prepare and present the budget estimate before the council under Section 286;

**Appendix I (Contd...)**

- shall verify whether any amount proposed to be expended by the Municipal Council is within the budget provisions approved by the Council and whether there is sufficient fund for this purpose;
- may, subject to such rules as may be prescribed, write off such sums due to the Council as appear to the Committee as irrecoverable.

**(ii) Standing Committee for Development** shall deal with matters of agriculture, soil conservation, social forestry, animal husbandry, dairy development, minor irrigation, fisheries, small scale industry, co-operation and institutional finance and shall prepare the development plans for the Municipal Council integrating the proposals of other Standing Committees.

**(iii) Standing Committee for Welfare** shall deal with matters relating to the welfare of women and children, development of scheduled castes / scheduled tribes, social welfare, social security pension and financial assistance, poverty alleviation, slum improvement and public distribution system.

**(iv) Standing Committee for Public Works** shall deal with the subjects like public works, housing, town planning including regulation of building constructions, environment, electricity, water supply, drainage and sewerage.

**(v) Standing Committee for Health** shall deal with the matters of public health and health services, sanitation and control of dangerous and offensive trade.

**(vi) Standing Committee for Education, Arts & Sports** shall deal with matters of education, arts and sports.

**(e) Standing Committees in a Municipal Corporation****(i) Standing Committee for Finance**

- shall supervise the utilisation of the budget grants and watch carefully the timely assessment and collection of taxes, fees, rents and other sums due to the Municipal Corporation;
- shall inspect frequently the accounts of the Municipal Corporation;
- shall watch carefully the release of grants by the Government and its proper utilisation;
- shall conduct monthly audit of accounts and check the monthly demand, collection and balance and abstract of receipts and expenditure of the preceding month as furnished by the Secretary;

### Appendix I (Concl...)

- shall scrutinise the annual accounts, demands, collection and balance;
- shall prepare and present the budget estimate before the Council under Section 286;
- shall verify whether any amount proposed to be expended by the Municipal Corporation is within the budget provisions approved by the Council and whether there is sufficient fund for this purpose;
- shall enquire into the allegations against the employees of the Municipal Corporation if directed by the Council and bring the result of it to the notice of the Council;
- may, subject to such rules as may be prescribed, write off the sums due to the Council as appears to the Committee as irrecoverable.

*(ii) Standing Committee for Development* shall deal with matters of agriculture, soil conservation, social forestry, animal husbandry, dairy development, minor irrigation, fisheries, small scale industry, co-operation and institutional finance and shall prepare the development plans for the Municipal Corporation integrating the proposals of other Standing Committees.

*(iii) Standing Committee for Welfare* shall deal with the matters of welfare of women and children, development of scheduled castes/scheduled tribes, social welfare, social security pension and financial assistance, slum improvement, poverty eradication and public distribution system.

*(iv) Standing Committee for Public Works* shall deal with matters of public works, housing, electricity, water supply, drainage and sewerage.

*(v) Standing Committee for Health* shall deal with the matters of public health and health services and sanitation.

*(vi) Standing Committee for Town planning* shall deal with matters of town planning including regulation of building constructions, environment, urban beautification, promotion of art and culture and preservation of monuments and places and buildings of archaic importance, heritage value and natural beauty.

*(vii) Standing Committee for Appeal relating to Tax* shall dispose of appeals on taxation and give directions to the Secretary to levy tax in respect of cases which escaped assessment and to reassess under-valued cases.

*(viii) Standing Committee on Education and Sports* shall deal with matters connected with education and sports.



**Appendix II**  
**Rules and policies relating to finance, budget, personnel matters**  
*(Reference: Paragraph 1.6.1; Page 6)*

Provision	Authority	Applicability to LSGI	Gist of the provision
Accounts	Section 215 of KPR Act Sections 294 & 295 of KM Act	PRI ULB	The Panchayats and the Municipalities shall maintain such books of accounts and other books in relation to its accounts and prepare an annual statement of accounts.
Reporting of loss due to fraud, theft or negligence	Article 297 of Kerala Financial Code	PRI & ULB	When any fact indicating that defalcation or loss of public moneys, stamps, stores or other property has occurred come to the notice of the Government servant he should inform the head of office immediately. The head of office should send a preliminary report immediately to the Accountant General and to the Head of the Department.
Asset register	Kerala Panchayat Accounts Rules, 1965 and Government order issued in December 2005 Kerala Municipal Accounts Manual	PRI ULB	A record shall be maintained for the movable and immovable fixed assets. The Panchayat and the Municipality shall have a system of conducting physical verification of fixed assets at least once in a year.
Works manual	KPR (Execution of Public Works) Rules, 1997 KM (Execution of Public Works and purchase of materials) Rules, 1997	PRI ULB	<ul style="list-style-type: none"> <li>● Procedure for execution of public works</li> <li>● Power of various authorities to give administrative sanction</li> <li>● Fixing of rates for preparation of estimates</li> <li>● Preparation of plan and estimates</li> <li>● Invitation of tender</li> <li>● Execution of works directly by LSGIs and through beneficiary committees</li> <li>● Control and supervision</li> <li>● Purchase of materials</li> </ul>
Budget	Section 214 of KPR Act, 1994 Section 293 of KM Act, 1994	PRI ULB	Budget proposals shall be prepared by the respective standing committees before 15 January every year and shall be submitted to the Standing Committee for Finance (SCF). The SCF shall prepare a budget for the ensuing year and present the same not later than the first week of March before the Panchayat/ Municipality for approval.
Internal audit	Rule 3 of KPR (Manner of Inspection and Audit System) Act, 1997 Rule 3 of KM (Manner of Inspection and Audit System) Act, 1997	PRI ULB	There shall be a Performance Audit Authority at the State Level for conducting performance audit. State Performance Audit Officer shall assist the Performance Audit Authority. The Regional Performance Audit Officers shall conduct performance audit once in three months in the LSGIs.

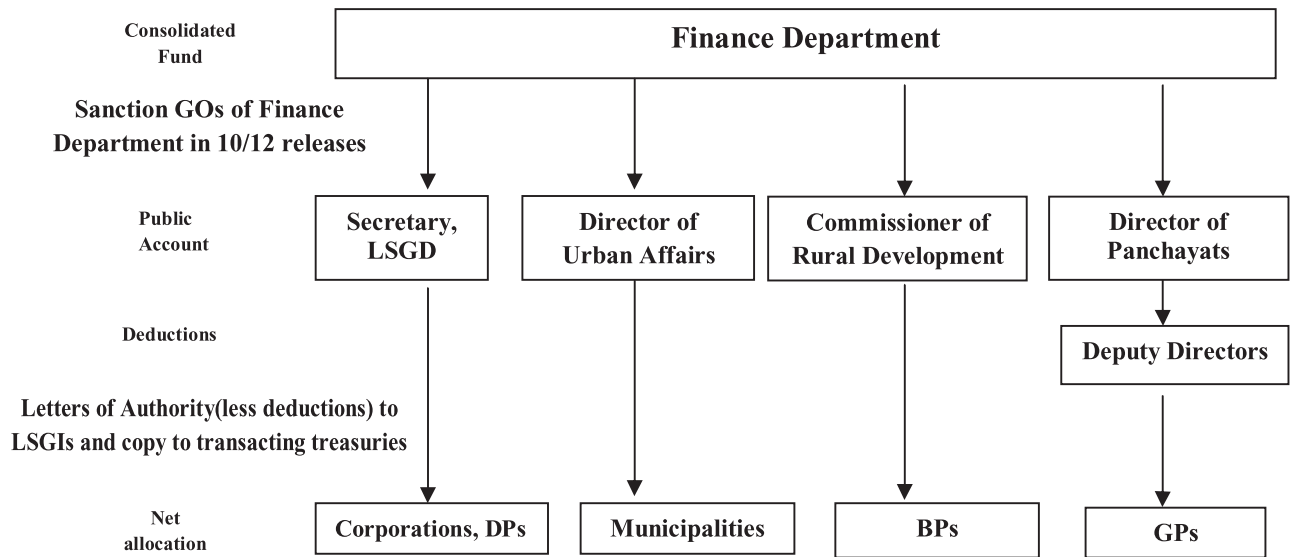
**Appendix II (Concl...)**

Provision	Authority	Applicability to LSGI	Gist of the provision
Inspection	Section 188A of KPR Act, 1994 Section 56(i) of KM Act, 1994	PRIs ULBs	Government or any officer empowered by Government may inspect any office under the control of any Panchayat/ Municipality.
External Audit	Section 215(3) of KPR Act, 1994 Section 295(3) of KM Act, 1994	PRIs ULBs	Director of Local Fund Audit shall be the auditor of Panchayats/ Municipalities.
Ombudsman	Section 271F to R of KPR Act	PRIs and ULBs	There shall be an authority for LSGIs at State Level known as 'Ombudsman' for making investigations and enquiries in respect of charges on any action involving corruption or maladministration or irregularities in the discharge of administrative functions by LSGIs and public servants working under them.
Citizen charter	Section 272A of KPR Act, KPR (Preparation of citizen charter) Rules, 2004 Section 256A of KM Act, KM (Preparation of citizen charter) Rules, 2000	PRIs ULBs	Every Panchayat/ Municipality shall formulate and publish citizen charter regarding the different categories of services rendered to the citizens by the Panchayat/Municipality. Citizen charter shall be renewed and updated periodically at least once in a year.
Right to Information	Section 271A to E of KPR Act Section 517 A to E of KM Act	PRIs ULBs	Every person bona fide requiring any information shall have the right to get such information from the Panchayat/ Municipality in accordance with the procedure prescribed.

**Appendix III**  
**Powers of State Government over LSGIs**  
*(Reference: Paragraph 1.6.2; Page 6)*

Act/Rule/Authority	Powers exercised by Government
Section 254 of KPR Act & Section 565 of KM Act	<p><b>Power to frame rules</b>            Government may, by notification in Gazette, make rules to carry out all or any purpose of KPR Act and KM Act subject to approval by the State Legislature.</p>
Section 193 of KPR Act & Section 64 of KM Act	<p><b>Power to dissolve LSGIs</b>            Government shall by notification in the gazette dissolve the LSGIs, if the LSGIs fail to pass the budget of the LSGIs for the succeeding financial year before the end of the financial year which causes financial crisis.            Government may dissolve LSGIs if the Government is of the opinion that the LSGIs persistently make default in performing the duties imposed on it by law.</p>
Section 191 of KPR Act & Section 57 of KM Act	<p><b>Power to cancel and suspend a resolution or decision taken by LSGIs</b>            Government may cancel a resolution or decision taken by LSGIs if Government is of the opinion that it is not legally passed or in excess of the power conferred by KPR Act /KM Act / any other law or likely to endanger human life, health, public safety or communal harmony or in violation of directions issued by Government.</p>
Sections 179,180 & 181 of KPR Act and Sections 48 & 227 of KM Act	<p><b>Power of appointment, cadre control, transfer etc.</b>            The Secretaries of LSGIs and the employees of the PRIs are Government servants. The Government shall regulate the classification, method of recruitment, conditions of service, pay and allowance, discipline and conduct of the Secretaries of the LSGIs. Government may at any time transfer the Secretary from an LSGI. The Government shall lend the service of Government officers and employees of the Panchayats as may be necessary for the implementation of any scheme, project or plan assigned to the Panchayat. An appeal against any order of the Panchayat imposing any minor penalty on any officer or employee shall lie with Government.</p>
Sections 189 of KPR Act & 58 of KM Act	<p><b>Power to issue guidelines and to conduct enquiry</b>            Government shall have the power to issue general guidelines to the LSGIs in matters such as finance, maintenance of accounts, formulation of schemes, proper functioning of Grama Sabha, selection of sites and beneficiaries, etc. If there is any default in the implementation of the schemes or maintenance of accounts or complaint is received in the matter, Government may arrange enquiry into the matter and the Panchayat shall co-operate with such enquiry.</p>

**Appendix IV**  
**Fund flow chart of LSGIs**  
*(Reference: Paragraph 2.1.1 ; Page 11)*



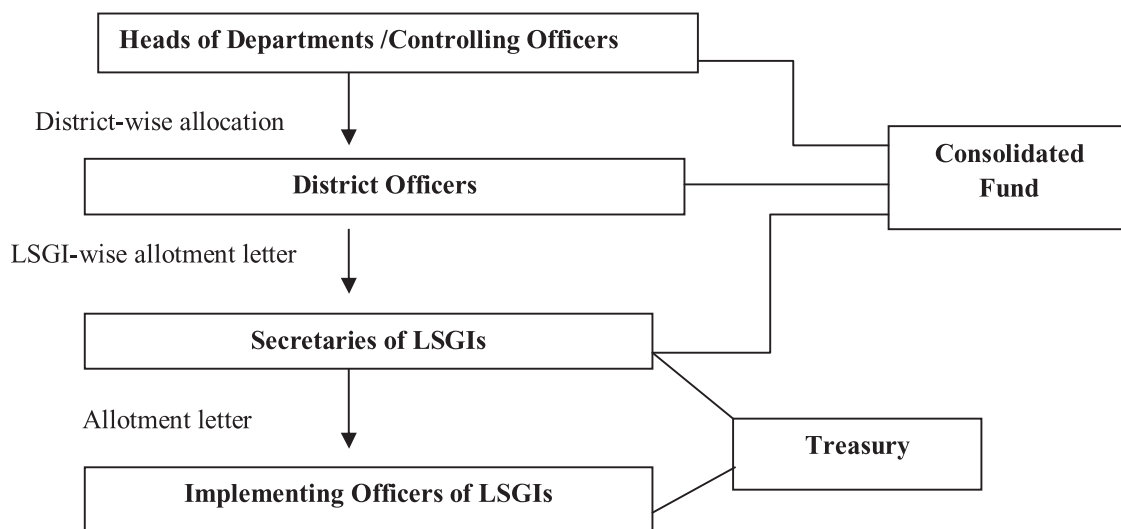
Appendix IV (Contd...)

CATEGORY A (DEVELOPMENT FUND)					
	Corporations	Municipalities	DPs	BPs	GPs
SFC devolution 12 <sup>th</sup> Central FC 13 <sup>th</sup> Central FC Road Renovation	3604-00-200-97-01	3604-00-200-97-02	3604-00-200-97-03	3604-00-200-97-04	3604-00-200-97-05
	3604-00-200-96-01	3604-00-200-96-02	3604-00-200-96-03	3604-00-200-96-04	Nil
	3604-00-200-95-01	3604-00-200-95-02	Nil	Nil	3604-00-200-95-05
	5054-80-800-72	5054-80-800-72	5054-80-800-72	5054-80-800-72	Nil
	↓	↓	↓	↓	↓
Public Account	8448-00-102-94-01	8448-00-102-94-02	8448-00-109-93-01	8448-00-109-93-02	8448-00-109-93-03

CATEGORY C (MAINTENANCE FUND (Road & Non road))					
	Corporations	Municipalities	DPs	BPs	GPs
Consolidated Fund	3604-00-200-98-01 (NR)	3604-00-200-98-02 (NR)	3604-00-200-98-03 (NR)	3604-00-200-98-04 (NR)	3604-00-200-98-05 (NR)
	3054-80-191-40 (R)	3054-80-192-40 (R)	3054-80-196-40 (R)	Nil (R)	3054-80-198-40 (R)
	↓	↓	↓	↓	↓
Public Account	8448-00-102-94-01	8448-00-102-94-02	8448-00-109-93-01	8448-00-109-93-02	8448-00-109-93-03

CATEGORY D (GENERAL PURPOSE FUND)					
	Corporations	Municipalities	DPs	BPs	GPs
Consolidated Fund	3604-00-200-99-01	3604-00-200-99-02	3604-00-200-99-03	3604-00-200-99-04	3604-00-200-99-05
	↓	↓	↓	↓	↓
Public Account	8448-00-102-94-01	8448-00-102-94-02	8448-00-109-93-01	8448-00-109-93-02	8448-00-109-93-03

**Appendix IV (Concl...)**  
**Fund flow State Sponsored Schemes**

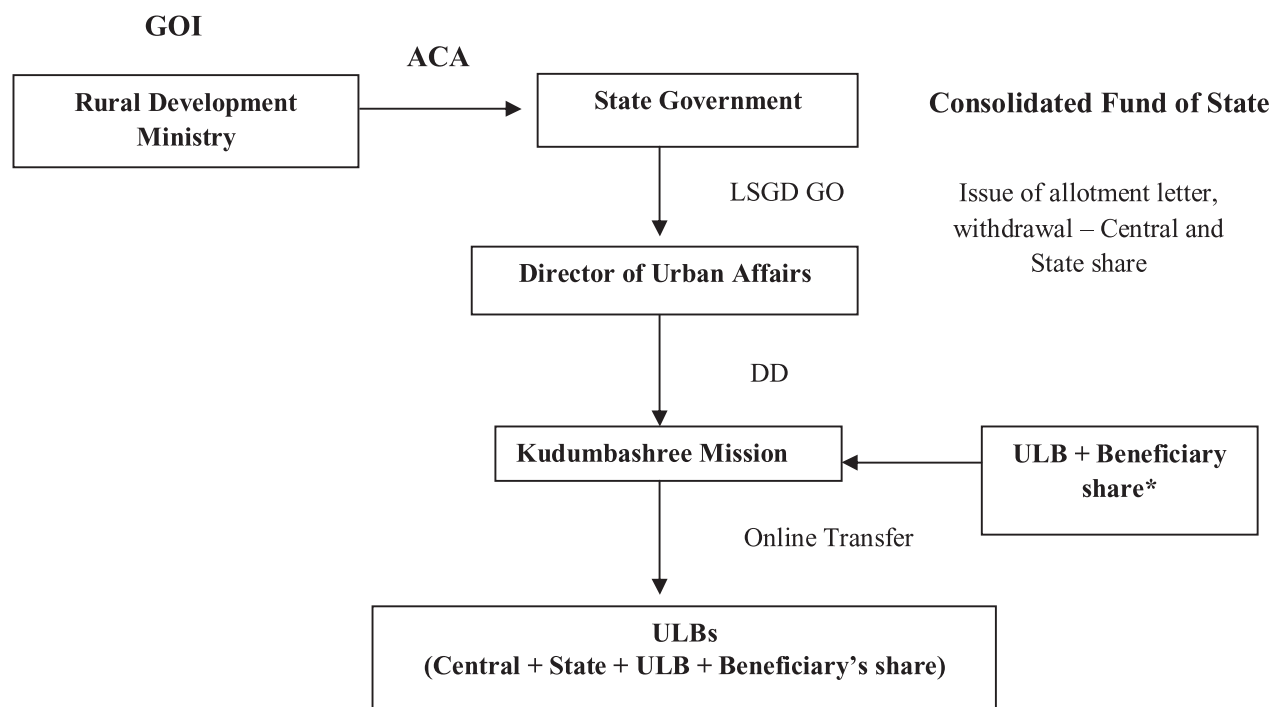


Sl. No.	Function	Grant No.	Major Head
1	General Education	17	2202
2	Medical & Public Health	18	2210
3	Urban Development	22	2217
4	Labour & Employment	24	2230
5	Welfare of SC/ST	25	2225
6	Crop Husbandry	29	2401
7	Soil & Water conservation	29	2402
8	Agriculture Research & Education	29	2415
9	Animal Husbandry	31	2403
10	Dairy Development	32	2404
11	Special Programmes for Rural Development	36	2501
12	Rural Development	36	2505
13	Village & Small Industries	37	2851
14	Social Security and Welfare	56	2235

**Appendix V**  
**Fund flow of Centrally Sponsored Schemes**  
*(Reference: Paragraph 2.1.1.2 ; Page 13 )*

**Method 1**

**Through Kudumbashree Mission; Schemes: IHSDP & BSUP**



\*IHSDP – ULB share and beneficiary share are deposited in Bank account and the supporting statement is furnished along with the requirement of fund, head of account being 2217-05-191 (Corporation) and 2217-05-192 (Municipality)

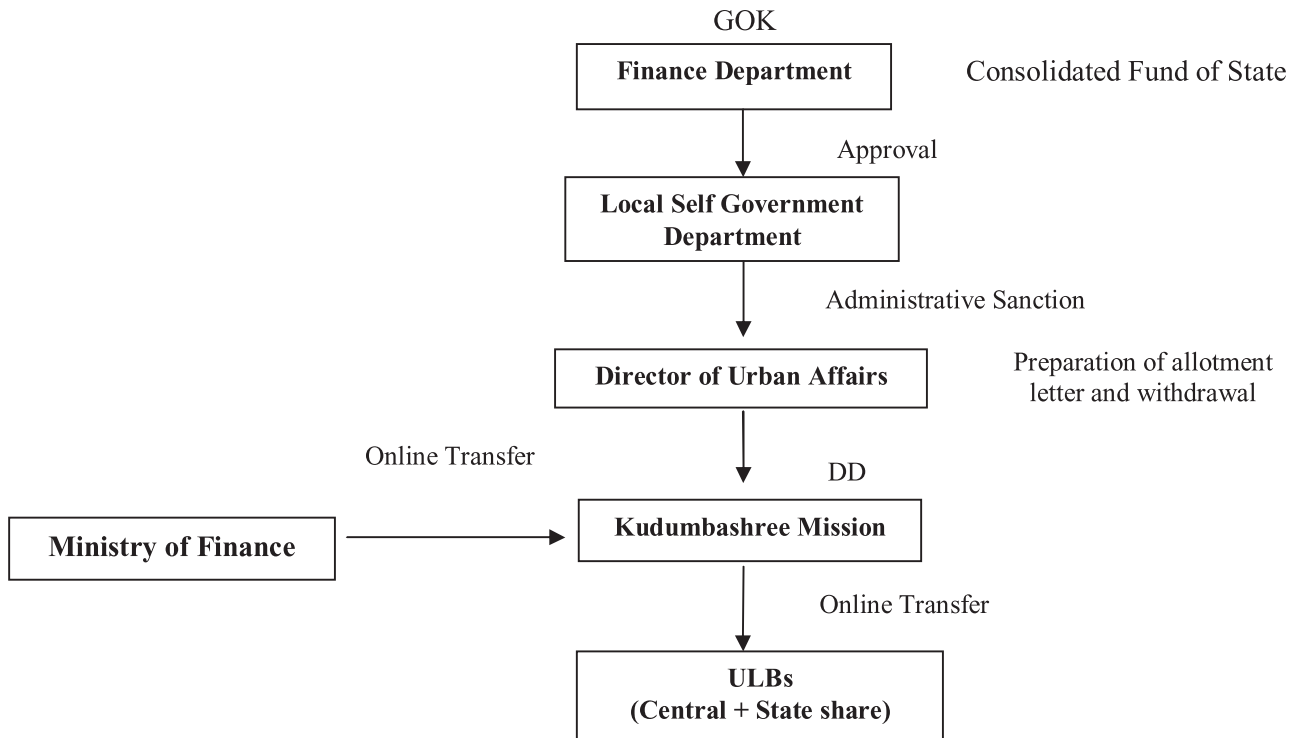
\* BSUP – ULB share and beneficiary share are given in the form of DD, head of account being 2217-05-191 (Corporation)



**Appendix V (Contd...)**

**Method 2**

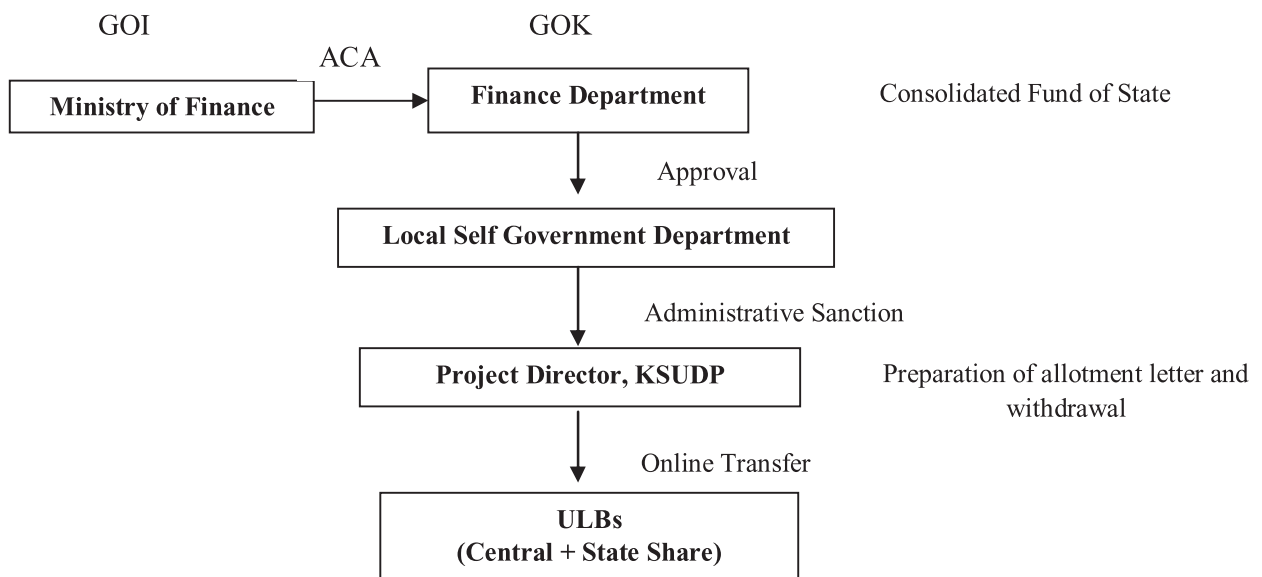
**Through Kudumbashree Mission; Scheme: SJSRY**



**Method 3**

**Through KSUDP; Schemes : JNNURM, UIDSSMT**

Head of account: 2217-05-191 (JNNURM), 2217-05-192 (UIDSSMT)

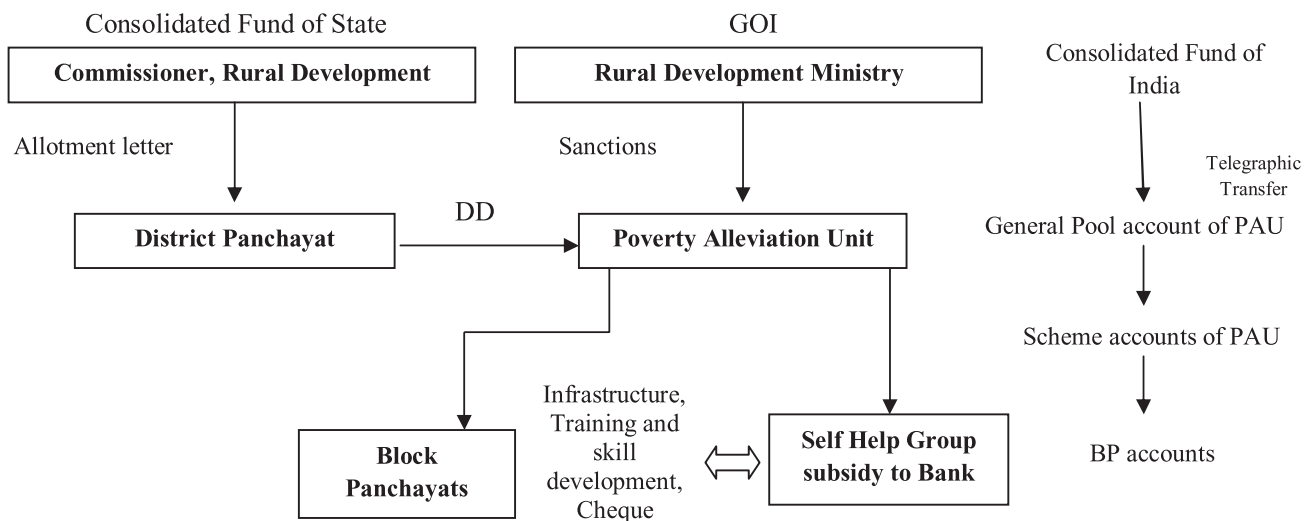


Appendix V (Contd...)

**Method 4**

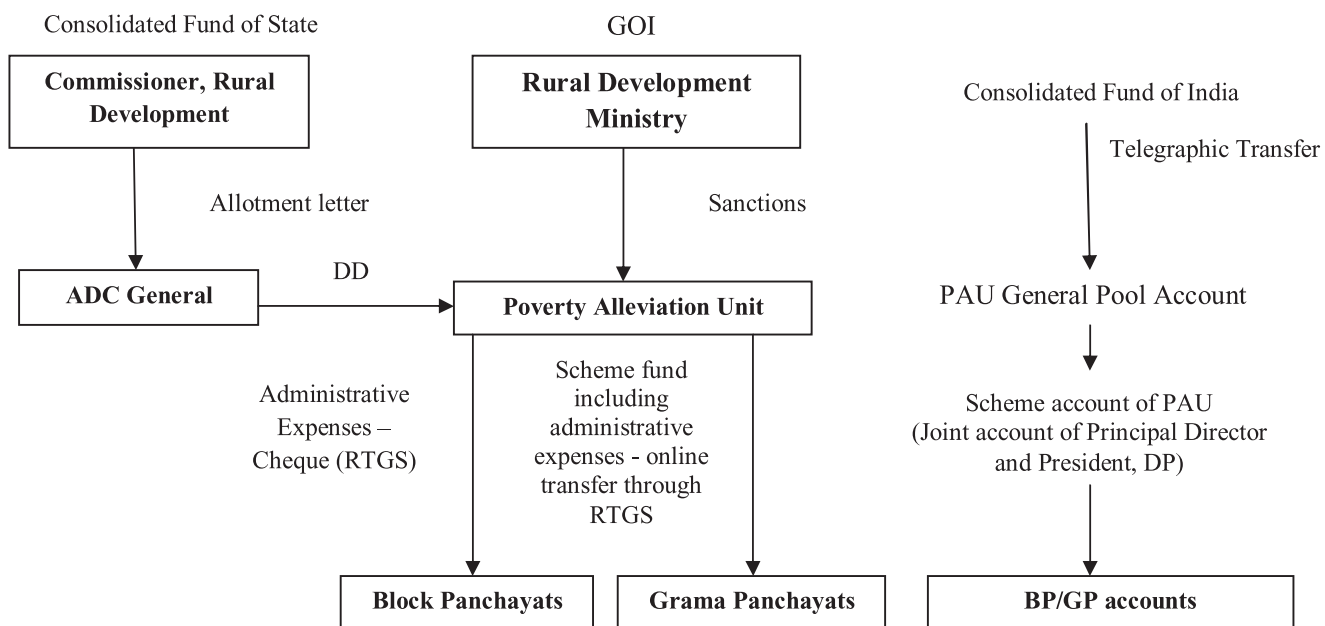
**Through PAU; Scheme : SGSY**

**Head of account (State Share): 2501-06-197-48(gl) , 2225-01-197-50 (SCP), 2225-02-197-50 (TSP)**



**Method 5**

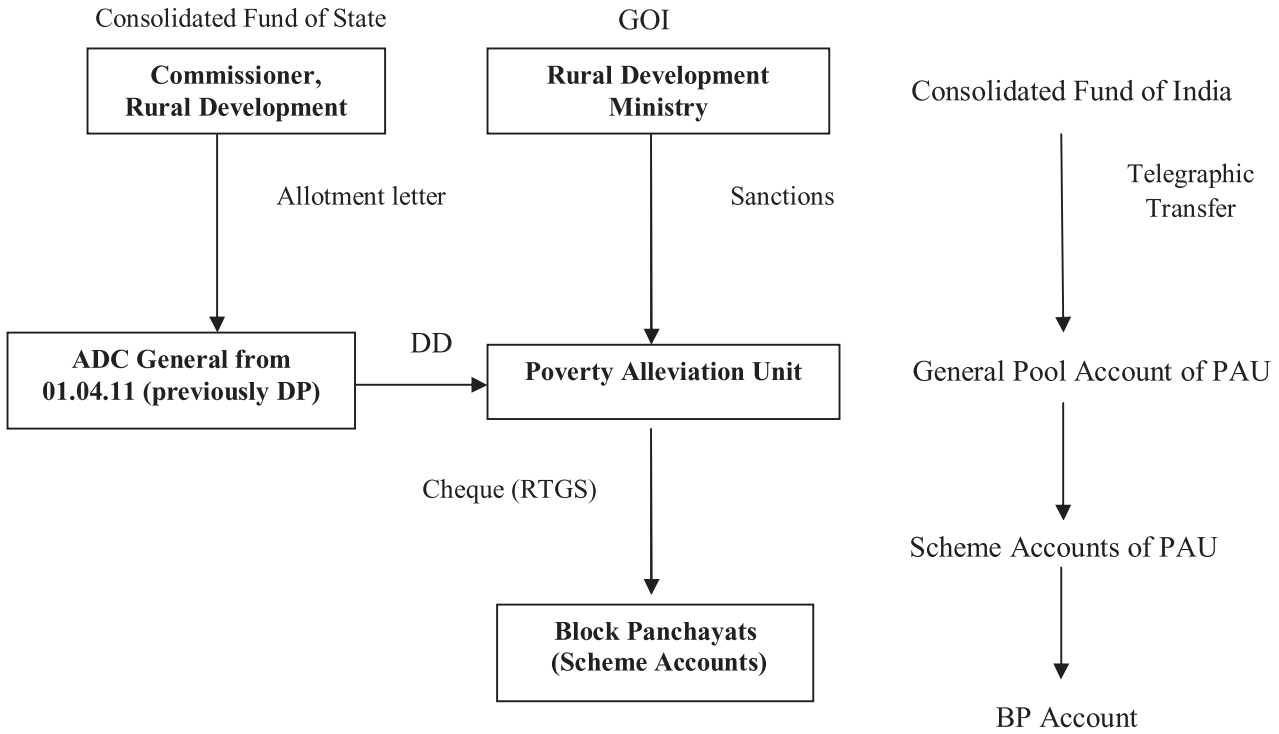
**Scheme : MGNREGS**  
**Head of account: 2505-01-800-99**



**Appendix V (Concl..)**

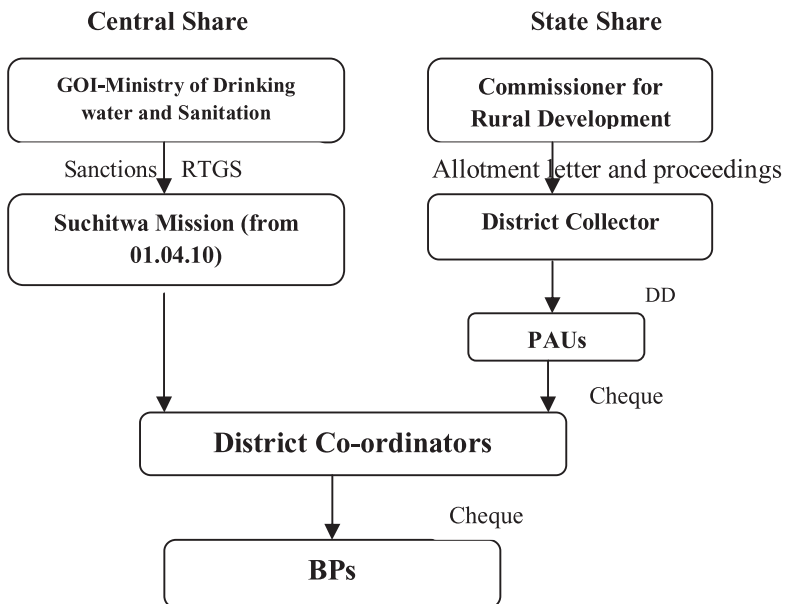
**Method 6**

**Through PAU; Scheme: IAY  
Head of account (state share): 2501-06-197-48**



**Method 7**

**Through Suchitwa Mission; Scheme: TSC  
Head of account (state share): 2515-00-102-61 CRSP plan**



**Appendix VI**  
**Expenditure incurred on socially relevant projects**  
*(Reference: Paragraph 2.1.2; Page 18 )*

Sub sector	No. of projects			Amount (₹ in crore)		
	Formulated	Taken up	Percentage	Outlay	Expenditure	Percentage
Solid Waste Management	1090	392	35.96	63.82	11.59	18.16
Welfare of women	1396	951	68.12	54.02	18.05	33.41
Welfare of children	588	400	68.03	7.53	3.13	41.57
Poverty alleviation projects	438	340	77.63	27.21	12.17	44.73
Drinking Water schemes	10313	6396	62.02	229.31	129.01	56.26
SC schemes	9248	6894	74.55	322.12	124.25	38.57
Sanitation	2434	1569	64.46	79.23	13.61	17.18
Welfare of Elderly	787	500	63.53	21.23	7.15	33.68
<b>Total</b>	<b>26294</b>	<b>17442</b>	<b>66.33</b>	<b>804.47</b>	<b>318.96</b>	<b>39.65</b>

**Appendix VII**  
**List of LSGIs which delayed sending of AFS to DLFA**  
*(Reference: Paragraph 2.3.2.1 ; Page 21 )*

Sl.No.	Name of LSGI & year of Audit	Due date	Date of sending	Delay in months
<b>Grama Panchayats</b>				
1	Thariod 2005-06	31/7/2006	1/9/2008	25
2	Engandiyoor 2004-05	31/7/2005	August 2007	24
3	Puthukkad 2004-05	31/7/2005	31/7/2007	24
4	Thiruvalli 2004-05	31/7/2005	25/7/2007	24
5	Nannamukku 2004-05	31/7/2005	28/7/2007	23
6	Edathiruthy 2004-05	31/7/2005	20/6/2007	22
7	Kadukutty 2004-05	31/7/2005	30/5/2007	22
8	Mangalam 2004-05	31/7/2005	11/6/2007	22
9	Mathilakom 2004-05	31/7/2005	8/6/2007	22
10	Pothukal 2004-05	31/7/2005	23/5/2007	22
11	Sreekantapuram 2004-05	31/7/2005	5/6/2007	22
12	Sreenarayanapuram 2004-05	31/7/2005	29/6/2007	23
13	Thanalur 2004-05	31/7/2005	31/5/2007	22
14	Nenmanikkara 2004-05	31/7/2005	29/3/2007	20
15	Kulukkallur 2004-05	31/7/2005	15/2/2007	19
16	Oorakam 2004-05	31/7/2005	8/2/2007	18
17	Poyya 2004-05	31/7/2005	15/2/2007	19
18	Keezhuparamba 2004-05	31/7/2005	29/11/2006	16
19	Mannar 2005-06	31/7/2006	28/11/2007	16
20	Kayanna 2006-07	31/7/2007	12/11/2008	15
21	Muttill 2005-06	31/7/2006	2/11/2007	15
22	Methala 2004-05	31/7/2005	9/10/2006	13
23	Puthunagaram 2008-09	31/7/2009	26/9/2009	2
24	Velukkara 2005-06	31/7/2006	October 2007	14
25	Ambalavayal 2005-06	31/7/2006	21/8/2007	13
26	Thalakkulathur 2005-06	31/7/2006	6/8/2007	12
27	Mullankolly 2005-06	31/7/2006	29/6/2007	11
28	Nenmeni 2006-07	31/7/2007	20/7/2008	12
29	Pookkottukavu 2005-06	31/7/2006	25/5/2007	10
30	Chapparappadavu 2005-06	31/7/2006	17/5/2007	10
31	Pulppally 2005-06	31/7/2006	18/5/2007	10
32	Karulai 2006-07	31/7/2007	29/3/2008	8
33	Muppainad 2006-07	31/7/2007	2/4/2008	8
34	Kakkur 2006-07	31/7/2007	27/2/2008	7
35	Kokkayar 2005-06	31/7/2006	14/2/2007	6
36	Thodiyoor 2005-06	31/7/2006	2/3/2007	7
37	Kodanchery 2006-07	31/7/2007	13/2/2008	6
38	Panamaram 2007-08	31/7/2008	2/2/2009	6
39	A.R.Nagar 2006-07	31/7/2007	10/1/2008	5
40	Cherupuzha 2006-07	31/7/2007	17/12/2007	5
41	Kunnamangalam 2007-08	31/7/2008	29/11/2008	4
42	Narikkuni 2006-07	31/7/2007	5/1/2008	5
43	Panoor 2005-06	31/7/2006	22/1/2007	6
44	Vazhikkadavu 2005-06	31/7/2006	5/1/2007	5
45	Muthuvalloor 2005-06	31/7/2006	1/12/2006	4
46	Padanna 2007-08	31/7/2008	30/12/2008	5
47	Udumbannoor 2006-07	31/7/2007	29/11/2007	4
48	Kizhakkoth 2006-07	31/7/2007	2/11/2007	3
49	Puthuppady 2007-08	31/7/2008	22/10/2008	3
<b>Block Panchayat</b>				
1	Edakkad 2006-07	31/7/2007	12/11/2007	3
<b>Corporation</b>				
1	Kollam 2007-08	31/5/2008	30/7/2009	14

**Appendix VIII**  
**List of LSGIs which did not prepare budget in prescribed format/  
 delayed presentation of budget**

(Reference: Paragraph 2.3.2.1 ; Page 21)

Sl.No.	Name of LSGI & year of Audit	Nature of defect	
		Budget not in prescribed format	Delay in presentation of Budget
<b>Grama Panchayats</b>			
1	Kulukkallur 2004-05		
2	Puthukkad 2004-05		
3	Thiruvalli 2004-05		
4	Oorakam 2004-05		
5	Mannar 2005-06		
6	Ezhikkara 2007-08		
7	Edappatta 2006-07		
8	Kanjirappuzha 2006-07		
9	Thodiyoor 2005-06		
10	Kumily 2005-06		
11	Muppainad 2006-07		
12	Pookkottukavu 2005-06		
13	Kumaramputhur 2006-07		
14	Thiruvambadi 2006-07		
15	Thariod 2005-06		
16	Muttill 2005-06		
17	Udumbannoor 2006-07		
18	Pulppally 2005-06		
19	Kizhakkoth 2006-07		
20	Kokkayar 2005-06		
21	Kayanna 2006-07		
22	Chengottukavu 2007-08		
23	Kakkur 2006-07		
24	Mangalam 2004-05		
25	Kottur 2005-06		
26	Kadukutty 2004-05		
27	Valavannur 2004-05		
28	Adat 2005-06		
29	Ozhur 2004-05		
30	Mathilakom 2004-05		
31	Thavannoor 2004-05		
32	Perumanna 2005-06		
33	Keezhuparamba 2004-05		
34	Mullankolly 2005-06		
35	Kodanchery 2006-07		
36	Pothukal 2004-05		
37	Koorachundu 2006-07		
38	Ambalavayal 2005-06		
39	Nenmanikkara 2004-05		
40	Nenmeni 2006-07		
41	Padanna 2007-08		

**Appendix VIII (Concl'd....)**

Sl.No.	Name of LSGI & year of Audit	Nature of defect	
		Budget not in prescribed format	Delay in presentation of Budget
42	Chittaripparambu 2006-07		
43	Elavally 2004-05		
44	Puthupariyaram 2007-08		
45	Vazhakulam 2007-08		
46	Poyya 2004-05		
47	Peruvemba 2007-08		
48	Chapparappadavu 2005-06		
49	Karulai 2006-07		
50	Kondazhy 2004-05		
51	Pavaratty 2006-07		
52	Sreenarayanapuram 2004-05		
53	Vazhikkadavu 2005-06		
54	Moothedam 2005-06		
55	Chembilode 2007-08		
56	Tholoor 2004-05		
57	Kunnamangalam 2007-08		
58	Cheruvannur Nallalam 2008-09		
59	Methala 2004-05		
60	Panoor 2005-06		
61	Edathiruthy 2004-05		
62	Kattippara 2007-08		
63	Mangattidom 2006-07		
64	Vadavannur 2007-08		
65	Panamaram 2007-08		
66	Puthunagaram 2008-09		
67	Payam 2007-08		
<b>Block Panchayats</b>			
1	Mukhathala 2006-07		
2	Champakkulam 2006-07		
3	Parakkode 2007-08		
4	Edakkad 2006-07		
<b>Municipalities</b>			
1	Attingal 2006-07		
2	Aluva 2006-07		
3	Kalpetta 2006-07		
4	Thripunithura 2007-08		

Note: Shaded portion indicates occurrence of corresponding defect



**Appendix IX**  
**List of LSGIs in which deficiencies were observed**  
*(Reference: Paragraph 2.3.2.1, 2.3.2.3; Pages 22, 23)*

Sl. No.	Name of LSGI & year of Audit	Appending statement of AFS not prepared and submitted	Non-conducting of annual physical verification of Stock	Non-preparation of monthly accounts	Non-conducting of physical verification of cash at the end of every month	Lapsed deposits not credited to the General Account of the LSGI
<b>Grama Panchayats</b>						
1	Kulukkallur 2004-05					
2	Thiruvalli 2004-05					
3	Oorakam 2004-05					
4	Mannar 2005-06					
5	Ezhikkara 2007-08					
6	Edappatta 2006-07					
7	Kanjirappuzha 2006-07					
8	Thodiyoor 2005-06					
9	Kumily 2005-06					
10	Thalakkulathur 2005-06					
11	Pookkottukavu 2005-06					
12	Kumaramputhur 2006-07					
13	Thiruvambadi 2006-07					
14	Thariod 2005-06					
15	Muttill 2005-06					
16	Udumbannoor 2006-07					
17	Pulppally 2005-06					
18	Kizhakkoth 2006-07					
19	Peruvalloor 2004-05					
20	Kayanna 2006-07					
21	Ponmundam 2005-06					
22	Muthuvalloor 2005-06					
23	Chengottukavu 2007-08					
24	Kakkur 2006-07					
25	Mangalam 2004-05					
26	Narikkuni 2006-07					
27	Kadukutty 2004-05					
28	Valavannur 2004-05					
29	Adat 2005-06					
30	Ozhur 2004-05					
31	Thanalur 2004-05					
32	Mathilakom 2004-05					
33	Thavanoor 2004-05					
34	Perumanna 2005-06					

Appendix IX (Contd....)

Sl. No	Name of LSGI & year of Audit	Appending statement of AFS not prepared and submitted	Non-conducting of annual physical verification of Stock	Non-preparation of monthly accounts	Non-conducting of physical verification of cash at the end of every month	Lapsed deposits not credited to the General Account of the LSGI
35	Keezhuparamba 2004-05					
36	Mullankolly 2005-06					
37	Kodanchery 2006-07					
38	Pothukal 2004-05					
39	Koorachundu 2006-07					
40	Sreekantapuram 2004-05					
41	A.R.Nagar 2006-07					
42	Ambalavayal 2005-06					
43	Vattavada 2006-07					
44	Nenmanikkara 2004-05					
45	Ulikkal 2004-05					
46	Nenmeni 2006-07					
47	Puthige 2006-07					
48	Aikaranadu 2006-07					
49	Chittarippambu 2006-07					
50	Elavally 2004-05					
51	Engandiyoor 2004-05					
52	Puthupariyaram 2007-08					
53	Vazhakulam 2007-08					
54	Poyya 2004-05					
55	Peruvemba 2007-08					
56	Chapparappadavu 2005-06					
57	Karulai 2006-07					
58	Kondazhy 2004-05					
59	Pavaratty 2006-07					
60	Sreenarayanapuram 2004-05					
61	Vazhikkadavu 2005-06					
62	Mannur 2006-07					
63	Moothedam 2005-06					
64	Chembilode 2007-08					
65	Tholloor 2004-05					
66	Kunnamangalam 2007-08					
67	Cheruvannur Nallalam 2008-09					
68	Methala 2004-05					

## Appendix IX (Concl...)

Sl. No	Name of LSGI & year of Audit	Appending statement of AFS not prepared and submitted	Non-conducting of annual physical verification of Stock	Non-preparation of monthly accounts	Non-conducting of physical verification of cash at the end of every month	Lapsed deposits not credited to the General Account of the LSGI
69	Edathiruthy 2004-05					
70	Velukkara 2005-06					
71	Kodiyathoor 2007-08					
72	Kattippara 2007-08					
73	Cherupuzha 2006-07					
74	Mangattidom 2006-07					
75	Vadavannur 2007-08					
76	Panamaram 2007-08					
77	Puthunagaram 2008-09					
78	Vandazhy 2004-05					
79	Udayagiri 2004-05					
80	Payam 2007-08					
81	Pattuvam 2006-07					
<b>Block Panchayats</b>						
1	Mukhathala 2006-07					
2	Champakkulam 2006-07					
3	Parakkode 2007-08					
<b>Municipalities</b>						
1	Attingal 2006-07					
2	Aluva 2006-07					
3	Kalpetta 2006-07					
4	Thripunithura 2007-08					
<b>Corporations</b>						
1	Kollam 2007-08					

Note : Shaded portion indicates occurrence of corresponding defect

**Appendix X**  
**List of LSGIs in which OB/ CB of AFS differed with that of cashbook**  
*(Reference: Paragraph 2.3.2.1; Page 22)*

(in ₹)

Sl.No.	Name of LSGI & year of Audit	Opening balance			Closing balance		
		AFS	Cash book	Difference	AF S	Cash book	Difference
<b>Grama Panchayats</b>							
1	Oorakam 2004-05	2347864.01	2328764.51	19099.50	2080848.66	1905464.41	175384.25
2	Ezhikkara 2007-08			0.00	8873079.10	8521136.10	351943.00
3	Ozhur 2004-05	3708439.00	3955495.00	-247056.00			0.00
4	Keezhuparamba 2004-05	4685921.22	4659197.97	26723.25	6324334.32	6354963.07	-30628.75
5	Sreekantapuram 2004-05	5157260.87	5157560.87	-300.00			0.00
6	Ulikkal 2004-05			0.00	1258385.67	1251355.67	7030.00
7	Aikaranadu 2006-07	8233313.54	8233013.54	300.00	9353505.54	9353205.54	300.00
8	Chittaripparambu 2006-07	3864314.06	3747988.96	116325.10	3926043.25	3848545.40	77497.85
9	Karulai 2006-07	200.00	11701.00	-11501.00			0.00
10	Pavaratty 2006-07	4518958.00	4693545.00	-174587.00			0.00
11	Tholloor 2004-05	2045450.00	2464396.00	-418946.00	2276487.00	2275762.00	725.00
12	Cheruvannur Nallalam 2008-09	5458401.00	5079831.40	378569.60			0.00
<b>Block Panchayats</b>							
1	Champakkulam 2006-07	829027.00	5257232.00	-4428205.00			0.00
<b>Total</b>		<b>40849148.70</b>	<b>45588726.25</b>	<b>-4739577.55</b>	<b>34092683.54</b>	<b>33510432.19</b>	<b>582251.35</b>

**Appendix XI**  
**List of LSGIs in which various deficiencies were observed in maintenance of cashbook**

(Reference: Paragraph 2.3.2.3; Page 22)

Sl.No	Name of LSGI & year of Audit	Erasure & overwriting in cash book	Absence of daily closing of cash book	Absence of monthly /Annual closing of cash book	Non reconciliation of cash book balance with pass book balance
<b>Grama Panchayats</b>					
1	Kulukkallur 2004-05				
2	Puthukkad 2004-05				
3	Thiruvalli 2004-05				
4	Mannar 2005-06				
5	Ezhikkara 2007-08				
6	Edappatta 2006-07				
7	Kanjirappuzha 2006-07				
8	Thodiyoor 2005-06				
9	Kumily 2005-06				
10	Thalakkulathur 2005-06				
11	Pookkottukavu 2005-06				
12	Kumaramputhur 2006-07				
13	Thiruvambadi 2006-07				
14	Thariod 2005-06				
15	Muttil 2005-06				
16	Udumbannoor 2006-07				
17	Pulppally 2005-06				
18	Kizhakkoth 2006-07				
19	Peruvalloor 2004-05				
20	Nannamukku 2004-05				
21	Kayanna 2006-07				
22	Ponmundam 2005-06				
23	Muthuvalloor 2005-06				
24	Chengottukavu 2007-08				
25	Kakkur 2006-07				
26	Mangalam 2004-05				
27	Narikkuni 2006-07				
28	Kadukutty 2004-05				
29	Valavannur 2004-05				
30	Adat 2005-06				
31	Thanalur 2004-05				
32	Mathilakom 2004-05				
33	Thavanoor 2004-05				
34	Perumanna 2005-06				
35	Keezhuparamba 2004-05				
36	Mullankolly 2005-06				
37	Kodanchery 2006-07				
38	Pothukal 2004-05				
39	Koorachundu 2006-07				
40	Sreekantapuram 2004-05				
41	A.R.Nagar 2006-07				
42	Ambalavayal 2005-06				

**Appendix XI (Concl.d.)**

Sl.No	Name of LSGI & year of Audit	Erasure & overwriting in cash book	Absence of daily closing of cash book	Absence of monthly /Annual closing of cash book	Non reconciliation of cash book balance with pass book balance
43	Vattavada 2006-07				
44	Nenmanikkara 2004-05				
45	Ulikkal 2004-05				
46	Nenmeni 2006-07				
47	Puthige 2006-07				
48	Aikaranadu 2006-07				
49	Padanna 2007-08				
50	Chittaripparambu 2006-07				
51	Elavally 2004-05				
52	Engandiyoor 2004-05				
53	Puthupariyaram 2007-08				
54	Vazhakulam 2007-08				
55	Poyya 2004-05				
56	Peruvemba 2007-08				
57	Chapparappadavu 2005-06				
58	Karulai 2006-07				
59	Kondazhy 2004-05				
60	Pavaratty 2006-07				
61	Vazhikkadavu 2005-06				
62	Mannur 2006-07				
63	Moothedam 2005-06				
64	Chembilode 2007-08				
65	Tholloor 2004-05				
66	Kunnamangalam 2007-08				
67	Cheruvannur Nallalam 2008-09				
68	Methala 2004-05				
69	Edathiruthy 2004-05				
70	Kodiyathoor 2007-08				
71	Cherupuzha 2006-07				
72	Mangattidom 2006-07				
73	Vadavannur 2007-08				
74	Panamaram 2007-08				
75	Puthunagaram 2008-09				
76	Vandazhy 2004-05				
77	Udayagiri 2004-05				
78	Payam 2007-08				
79	Pattuvam 2006-07				
<b>Block Panchayats</b>					
1	Mukhathala 2006-07				
2	Champakkulam 2006-07				
<b>Municipalities</b>					
1	Attingal 2006-07				
2	Aluva 2006-07				
3	Kalpetta 2006-07				
4	Thripunithura 2007-08				

Note : Shaded portion indicates occurrence of corresponding defect

**Appendix XII**  
**List of LSGIs which did not maintain Advance Register (period in brackets)**  
*(Reference: Paragraph 2.3.2.2, 2.3.2.3; Pages 22)*

<b>Grama Panchayats</b>	
1.	Kulukkallur (2004-05)
2.	Thiruvali (2004-05)
3.	Mannar (2005-06)
4.	Ezhikkara( 2007-08)
5.	Edappatta (2006-07)
6.	Kanjirappuzha (2006-07)
7.	Muppainad ( 2006-07)
8.	Pulppally ( 2005-06)
9.	Nannamukku ( 2004-05)
10.	Kakkur ( 2006-07)
11.	Thavanoor ( 2004-05)
12.	Perumanna ( 2005-06)
13.	Koorachundu ( 2006-07)
14.	Vattavada ( 2006-07)
15.	Puthuppady ( 2007-08)
16.	Poyya ( 2004-05)
17.	Sreenarayanapuram ( 2004-05)
18.	Vazhikkadavu ( 2005-06 )
19.	Moothedam ( 2005-06 )
20.	Tholloor ( 2004-05)
21.	Kunnamangalam ( 2007-08)
<b>Block Panchayats</b>	
1.	Champakkulam (2006-07)
2.	Edakkad ( 2006-07)



**Appendix XIII**  
**List of LSGIs which did not maintain various registers properly**  
*(Reference: Paragraph 2.3.2.3; Page 23)*

Sl.No.	Name of LSGI & year of Audit	Name of registers			
		Asset	Cashbook	Deposit	Advance
<b>Grama Panchayats</b>					
1	Kulukkallur 2004-05				
2	Puthukkad 2004-05				
3	Thiruvai 2004-05				
4	Mannar 2005-06				
5	Edappatta 2006-07				
6	Thodiyoor 2005-06				
7	Kumily 2005-06				
8	Muppainad 2006-07				
9	Kumaramputhur 2006-07				
10	Thariod 2005-06				
11	Muttil 2005-06				
12	Kizhakkoth 2006-07				
13	Kayanna 2006-07				
14	Muthuvalloor 2005-06				
15	Chengottukavu 2007-08				
16	Kakkur 2006-07				
17	Mangalam 2004-05				
18	Narikkuni 2006-07				
19	Valavannur 2004-05				
20	Ozhur 2004-05				
21	Perumanna 2005-06				
22	Mullankolly 2005-06				
23	Pothukal 2004-05				
24	Ambalavayal 2005-06				
25	Nenmanikkara 2004-05				
26	Nenmeni 2006-07				
27	Puthige 2006-07				
28	Chittarippambu 2006-07				
29	Elavally 2004-05				
30	Puthupariyaram 2007-08				
31	Poyya 2004-05				
32	Peruvemba 2007-08				
33	Chapparappadavu 2005-06				
34	Karulai 2006-07				
35	Sreenarayanapuram 2004-05				
36	Vazhikkadavu 2005-06				
37	Moothedam 2005-06				
38	Tholoor 2004-05				
39	Kunnamangalam 2007-08				
40	Cheruvannur Nallalam 2008-09				
41	Methala 2004-05				
42	Edathiruthy 2004-05				
43	Kodiyathoor 2007-08				
44	Kattippara 2007-08				
45	Vadavannur 2007-08				
46	Panamaram 2007-08				
47	Udayagiri 2004-05				

### Appendix XIII (Concl.)

Sl.No.	Name of LSGI & year of Audit	Name of registers			
		Asset	Cashbook	Deposit	Advance
48	Payam 2007-08				
<b>Municipalities</b>					
1	Attingal 2006-07				
2	Kalpetta 2006-07				
3	Thripunithura 2007-08				

*Note: Shaded portion indicates occurrence of corresponding defect*

### Appendix XIV

#### Share of major tax items in tax revenue of the Corporation (Reference: Paragraph 3.1.1; Page 25)

(₹ in lakh)

Year	Property tax	Profession tax	Entertainment tax	Advertisement tax
2006-07	2410.04 (62)	816.53 (21)	365.27(9)	17.76 (1)
2007-08	2708.37 (61)	1288.39 (29)	384.19 (9)	35.66 (1)
2008-09	2956.90 (61)	1464.53 (30)	340.46 (7)	35.39 (1)
2009-10	3058.13 (67)	1000.77 (22)	418.95 (9)	69.51 (2)
2010-11	4822.38 (77)	834.01 (13)	528.33 (8)	46.55 (1)

*Figures in bracket represent the percentage of each item of revenue to total tax*

**Appendix XV**  
**Summary of the nature, incidence, periodicity, authority etc., relating to various**  
**taxes levied by Kochi Corporation**  
*(Reference: Paragraph 3.1.1; Page 25)*

Item	Property Tax	Profession Tax	Entertainment Tax	Advertisement tax
Significance ( <i>per cent</i> to total tax revenue)*	67	22	9	1.50
Nature	Tax on buildings and land attached to it	Tax on income of a person working/staying for not less than 60 days in the municipal area	Tax on ticket price of entertainments including cinemas, exhibitions, amusements, sports, games, etc.	Tax on advertisements displayed on boards, hoardings, banners, etc. in the municipal area
Taxable unit	Each building with attached land	Employees, traders, professionals and institutions	Tickets issued for admission	Each advertisement
Periodicity	Annual tax payable half-yearly	Half-yearly	In advance before each show	Annually
Tax base	Annual Value	Half-yearly income	Price for admission to the show	Variable – mainly, area covered by advertisement
Tax rate/slab	15 <i>per cent</i> of Annual Value <sup>#</sup>	₹ 120 to ₹ 1,250 per half year, based on half yearly income	25 <i>per cent</i> of ticket price <sup>#</sup>	Variable
Who fixes the rate?	Municipal Council within the range specified in the Act	State Government	Municipal Council within the range specified in the Act	Municipal Council with the approval of State Government
Who has the liability to pay?	Individual	Individual/ Employer/Head of Office	The person who conducts show	Person who displays advertisement
Who assesses the tax?	Revenue Officer	Head of office/employer/self assessment	Self assessment	Auctioned to private individuals

\* As per the accounts for the year 2009-10

<sup>#</sup> In Kochi Corporation

**Appendix XVI**  
**Arrears of Property tax**  
*(Reference: Paragraph 3.1.3.3; Page 31)*

Door No./ Name of lessee	Date of surrender	Annual tax (₹)	Tax (₹) payable by Port Trust (30 per cent)	Period of Pendency	Amount pending (₹)
462 to 470/Central Warehousing Corporation	12.08.02	44,164	13,249	2002-03 to 2010-11	1,19,241
435/Sidharth Spices	06.08.05	25,500	7,650	2005-06 to 2010-11	45,900
422/Sri Jai Narayanan Traders	12.09.06	5,610	1,683	2006-07 to 2010-11	8,415
407/Tara Agencies	22.04.04	3,442	1,033	2004-05 to 2010-11	7,231
448/Mahavir Plantations	03.04.04	5,866	1,760	2004-05 to 2010-11	12,320
1551/Mahavir Plantations	22.03.05	11,476	3,443	2004-05 2 <sup>nd</sup> half to 2010-11	22,380
1405 to 1408/Pilment Agents (P) Ltd.	20.04.05	11,108	3,332	2005-06 to 2010-11	19,992
1569/R.M. Parekh	25.05.04	5,356	1,607	2004-05 to 2010-11	11,249
1575/Coffee Board Ware House	31.05.06	14,662	4,399	2005-06 to 2010-11	26,394
1612 to 1616/Ram Bahadur Takur Kerala (P) Ltd.	23.02.05	10,198	3,059	2004-05 2 <sup>nd</sup> half to 2010-11	19,884
1355/Bombay Tyres International Ltd.	27.02.04	9,754	2,926	2003-04 2 <sup>nd</sup> half to 2010-11	21,945
1570/King Fisheries	03.12.04	7,650	2,295	2004-05 2 <sup>nd</sup> half to 2010-11	14,918
<b>TOTAL</b>					<b>3,29,869</b>

**Appendix XVII**  
**Road Restoration charges received from KWA**  
*(Reference: Paragraph 4.2; Page 47)*

	Name of LSGI	Type of Road (BT/WBM)	Area as per JBIC (in m <sup>2</sup> )	Amount remitted by KWA	Amount receivable as per PWD rates	Short levy (₹)
1	Adichanallur GP	BT	2104	862640	1826272	963632
		Concrete	0	0	0	0
2	Chathannoor GP	BT	11787	4468691	10231116	5762425
3	Nedumpana GP	BT	23243	8411428	20174924	11763496
4	Anchal GP	BT	20210	7819788	17542280	9722492
5	Chirakkara GP	BT	11034	4148643	9577512	5428869
6	Paravoor Mun	BT	26011	10664510	22577548	11913038
7	Mayyanad GP	BT	17303	6332238	15019004	8686766
8	Poothakkulam GP	BT	12991	5019234	11276188	6256954
9	Veliyam GP	BT	7432	2474856	6450976	3976120
10	Poovappally GP	BT	7595	2647638	6592460	3944822
11	Edamulakkal GP	BT	5498	1830668	4772264	2941596
12	Karavallur GP	BT	6403	2160730	5557804	3397074
13	Kollam DP	BT	15900	6519000	13801200	7282200
14	Elathur GP	BT+WBM	7971	4623470	6919262	2295792
		BT	2626	779922	877084	97162
		WBM	616	174398	329076	154678
15	Thalakkulathur GP	BT + WBM	1556	902450	1350608	448158
		BT	6518	1935840	2177012	241172
		WBM	3238	916354	1729092	812738
16	Kakkodi GP	BT+ WBM	2792	1619592	2423803	804211
		BT	3014	895217	1006742	111525
		WBM	5528	1564514	2952122	1387608
17	Chelannur GP	BT + WBM	2708	1570930	2350978	780048
		BT	4997	1484227	1669130	184903
		WBM	655	185421	349876	164455
18	Balussery GP	BT + WBM	4932	2860705	4281193	1420488
		WBM	5368	1519166	2866554	1347388
19	Olavanna GP	BT + WBM	18486	10722344	16046542	5324198
		WBM	1732	490170	924914	434744
20	Perumanna GP	BT	2698	1564840	2341864	777024
21	Peruvayal GP	BT + WBM	2556	1482480	2218608	736128
		WBM	547	154942	292364	137422
22	Kunnamangalam GP	BT	5402	3133160	4688936	1555776
		WBM	4260	1205580	2274840	1069260
23	Beypore	BT + WBM	5533	3209488	4803164	1593676
		BT	999	296792	333766	36974

## Appendix XVII (Concl.)

	Name of LSGI	Type of Road (BT/WBM)	Area as per JBIC (in m <sup>2</sup> )	Amount remitted by KWA	Amount receivable as per PWD rates	Short levy (₹)
24	Narikkuni GP	BT + WBM	7483	4340314	6495504	2155190
		BT	1743	517760	582262	64502
		WBM	4261	1206061	2275747	1069686
25	Kuruvattur GP	BT + WBM	5335	3094822	4631561	1536739
		WBM	7078	2003074	3779652	1776578
26	Cheruvannur Nallalam	BT + WBM	13739	7968939	11925929	3956990
27	Kadalundi GP	BT + WBM	6438	3734446	5588791	1854345
		BT	180	53460	60120	6660
		WBM	3720	1052859	1986666	933807
28	Nanminda GP	BT + WBM	13548	7858188	11760184	3901996
		BT	52	15681	17634	1953
		WBM	3553	1005725	1897568	891843
29	Kakkur GP	BT + WBM	4457	2585164	3868831	1283667
		BT	2777	824884	2410773	1585889
		WBM	2297	650070	1226635	576565
30	Pappinissery GP	BT + WBM	3202	1457092	2779683	1322591
31	Cherukunu GP	BT + WBM	3974	1808397	3449865	1641468
		BT	1608	260617	537322	276705
32	Thaliparamba GP	BT + WBM	6880	3130582	5972187	2841605
33	Pariyaram/Kuttieri	BT + WBM	1370	623395	1189246	565851
34	Pattuvam	BT + WBM	2305	1048775	2000740	951965
		BT	696	112752	232464	119712
35	Mattool	BT + WBM	1474	670897	1279865	608968
36	Ezhome	BT + WBM	6281	2858150	5452471	2594321
		BT	1064	172497	355642	183145
37	Kannapuram GP	BT + WBM	8131	3699969	7058402	3358433
		BT	1489	241355	497609	256254
38	Kalliassery GP	BT + WBM	6550	2980363	5685616	2705253
		BT	952	154305	318135	163830
		WBM	574	169134	306516	137382
39	Maravanthuruthu GP	BT + WBM	4210	660000	1406140	746140
		WBM	3300	1025000	1762200	737200
40	Velloor GP	BT + WBM	16877.25	6175000	14649453	8474453
<b>Total</b>			<b>409841.25</b>	<b>1708117931</b>	<b>324048491</b>	<b>153236698</b>