

**Report of the Comptroller and Auditor General of India  
(Local Self Government Institutions)**

**for the year ended March 2011**

**Government of Kerala  
Report No. 2**

**TABLE OF CONTENTS**

<i>Sl. No.</i>	<i>Title</i>	<i>Reference to</i>	
		<i>Paragraph</i>	<i>Pages</i>
1	Preface		iii
2	Overview		v
<b>CHAPTER I</b>			
3	Organisation, devolution and accountability framework of Local Self Government Institutions	1	1-9
<b>CHAPTER II</b>			
4	Finances and financial reporting issues of Local Self Government Institutions	2	10-24
<b>CHAPTER III – THEMATIC REVIEWS</b>			
5	Collection of Taxes in Kochi Corporation	3.1	25-39
6	Waste Management in Thiruvananthapuram Corporation	3.2	40-45
<b>CHAPTER IV – TRANSACTION AUDIT</b>			
7	Nugatory expenditure on an irrigation project	4.1	46
8	Short levy of road restoration charges	4.2	47
9	Delay in completion of a bus-stand-cum-shopping complex	4.3	48-49
10	Idle investment on a market building	4.4	49-50
11	Improper payment of advance to service provider without ensuring feasibility of project	4.5	50-52
12	Implementation of a project without proper planning	4.6	52-54

## APPENDICES

No.	Title	Pages
I	Functions of Standing Committees	55-58
II	Rules and policies relating to finance, budget, personnel matters	59-60
III	Powers of State Government over LSGIs	61
IV	Fund flow chart of LSGIs	62-64
V	Fund flow of Centrally Sponsored Schemes	65-68
VI	Expenditure incurred on socially relevant projects	69
VII	List of LSGIs which delayed sending of AFS to DLFA	70
VIII	List of LSGIs which did not prepare budget in prescribed format/ delayed presentation of budget	71-72
IX	List of LSGIs in which deficiencies were observed	73-75
X	List of LSGIs in which OB/ CB of AFS differed with that of cashbook	76
XI	List of LSGIs in which various deficiencies were observed in maintenance of cashbook	77-78
XII	List of LSGIs which did not maintain Advance Register	79
XIII	List of LSGIs which did not maintain various registers properly	80-81
XIV	Share of major tax items in tax revenue of Corporation	81
XV	Summary of the nature, incidence, periodicity, authority etc. relating to various taxes levied by Kochi Corporation	82
XVI	Arrears of Property Tax	83
XVII	Road restoration charges received from KWA	84-85