

Appendix 1
Profile of audited entities
(Referred to in Paragraph 1.2)

Sl. No.	Name of the Department	Objective/ Functions of the Department
1	Environment and Climate Change	The main objective of the Directorate of Environment and Climate Change (DoECC) under Environment Department is placing the environmental concerns at the forefront of sustainable development for maintaining the quality of life of the people of the State by strengthening environmental governance for maintaining environmental sustainability of the State; Integrating environmental aspects in the development processes; Investment in environmental management programmes in the State at community level and create a civic movement on upkeep of environmental sustainability.
2	Forests and Wildlife	The objectives are to conserve and expand unique and complex natural forests of Kerala for posterity, in particular with regard to water; biodiversity; extent; productivity; soil, environmental, historical, cultural and aesthetic values, without affecting their ecological processes, to conserve, maintain and enhance the existing gene pool of the State for posterity, to reduce pressure on forest through appropriate interventions, to sustainably conserve and manage biodiversity-rich and sensitive ecosystems such as mangroves, sacred groves, coastal areas, wetlands, homesteads, private plantations <i>etc.</i> , which are outside the control of the Forest Department, to meet the livelihood needs of tribals and other forest dependent communities, to improve the standard of living of the forest dependent tribals and village communities <i>etc.</i>
3	Public Works	The Public Works Department is the Statutory Authority for designing, planning, monitoring, constructing and undertaking maintenance of public works of the State Government such as Government Buildings, Roads, Bridges <i>etc.</i> , irrespective of the source of funds for the same
4	Science and Technology	The objectives are to promote new areas of Science and Technology and to play the role of a nodal Department for organising, coordinating and promoting Science & Technology activities in the country.

Sl. No.	Name of the Department	Objective/ Functions of the Department
5	Industries and Commerce	The objectives are to create necessary industrial infrastructure and provide adequate logistical support to facilitate industrial growth in the state.
6	Power	The objective is to increase power generation to ensure availability of power in tune with increased demand.
7	Cultural Affairs	The Department of Culture is formed to preserve and promote Kerala's unique culture, art, literature and rituals.
8	Electronics and Information Technology	The Department aims to promote digital innovations and make Kerala No.1 digital state.
9	Port	The Department aims to enhance the productivity of the ports through innovation and implementation of latest technology solutions in various areas of Port operations and functions.
10	Tourism	The Department formulates policies and programs for the co-ordination of activities for the development and promotion of tourism in the State.
11	Transport	Aims to have a sustainable, efficient, safe and internationally comparable quality of road infrastructure in general and State Highways infrastructure in particular to achieve enhanced connectivity, quick mobility to a level which accelerate socio-economic development.

Appendix 2

Statement showing age-wise analysis of Inspection Reports and paragraphs outstanding in Departments

(Referred to in Paragraph 1.6.1)

Sl. No.	Name of Department	Number of Inspection Reports outstanding				Number of paragraphs outstanding			
		Older than five years	Between three to five years	Up to three years	Total	Older than five years	Between three to five years	Up to three years	Total
1	Industries and Commerce	50	12	14	76	140	73	151	364
2	Power	19	8	3	30	68	44	21	133
3	Cultural affairs	62	25	13	100	236	175	130	541
4	Electronics and Information technology	15	4	3	22	122	58	22	202
5	Port	12	5	0	17	29	18	0	47
6	Tourism	12	3	3	18	61	21	31	113
7	Transport	80	144	55	279	259	1,365	639	2,263
8	Environment and Climate Change	6	1	2	9	35	8	22	65
9	Public Works	237	38	34	309	1,015	311	315	1,641
10	Forests and Wildlife	83	3	68	154	298	5	404	707
11	Science and Technology	22	2	3	27	69	16	16	101
Total		598	245	198	1,041	2,332	2,094	1,751	6,177

Appendix 3
Details of Digital Asset Management System and Zoo Management System
projects implemented by Directorate of Museums and Zoos
(Referred to in Paragraph 2.1)

Particulars	DAMS	ZMS
Administrative Sanction	January 2013 - ₹63.21 lakh ⁶¹ .	September 2013 - ₹38.79 lakh.
Objectives	Digitisation of assets and inventory management of assets, online sharing of information through web <i>etc.</i>	Keeping records of various aspects of animals, their feeding and food stock, medical history <i>etc.</i>
Work Order issued to SIDCO	Issued in January 2013 for ₹63.21 lakh.	Issued in December 2013 for ₹38.79 lakh.
Date of agreement with SIDCO	February 2013.	December 2013.
Role of SIDCO as per agreement	Undertake System Requirement Study, Design Development and implementation of DAMS within six months.	Undertake System Requirement Study, Design Development, and implementation of Software within four months.
Warranty as per agreement	12 months from the date of implementation.	12 months from the date of implementation.
Annual Maintenance Contract (AMC) as per agreement	On completion of warranty period, SIDCO shall undertake AMC for next two years (Cost of AMC included in the total project cost).	On completion of warranty period, SIDCO shall undertake AMC at agreed rates and conditions.
Status of completion as intimated by SIDCO	SIDCO intimated (February 2014) that the project was satisfactorily completed.	SIDCO intimated (June 2014) the Directorate that the project was completed.
Details of payment made to SIDCO	The Directorate paid the entire amount of ₹63.21 lakh by June 2014.	The Directorate paid the entire amount of ₹38.79 lakh by April 2014.
Status of project as of November 2021	Not operational.	Not operational.

⁶¹ Including additional amount of ₹2.25 lakh sanctioned in June 2014.

Appendix 4
Details of payment of Service Charge and GST by Forest Divisions to
MSTC Limited
(Referred to in Paragraph 2.2)

Name of division	Financial Year	Sale value of timber through MSTC (₹ in lakh)	Service charge paid to MSTC (₹ in lakh)	GST paid to MSTC on service charge (₹ in lakh)
Timber Sales Division, Kottayam	2017-18	830.69	6.65	1.2
	2018-19	2,225.37	17.8	3.2
	2019-20	1,235.24	9.88	1.78
	2020-21	1,492.98	11.94	2.15
	Total	5,784.28	46.27	8.33
Timber Sales Division, Palakkad	2017-18	4,658.86	37.27	6.71
	2018-19	4,436.54	35.49	6.39
	2019-20	4,754.26	38.03	6.85
	2020-21	6,476.4	51.81	9.33
	Total	20,326.06	162.6	29.28
Timber Sales Division, Perumbavoor	2017-18	1,592.62	12.74	2.29
	2018-19	1,803.84	14.39	2.59
	2019-20	2,296.22	18.37	3.31
	2020-21	1,073.71	8.56	1.54
	Total	6,766.39	54.06	9.73
Grand Total		32,876.73	262.93	47.34

Source: Details furnished by the Forest Divisions

Appendix 5

Details of sale value and GST paid thereon by Timber Sales Divisions

(Referred to in Paragraph 2.2)

Name of division	Financial Year	Sale value of timber through MSTC (₹ in lakh)	GST amount remitted to Government Accounts on sale of timber (₹ in lakh)
Timber Sales Division, Kottayam	2017-18	830.69	204.12
	2018-19	2,225.37	396.15
	2019-20	1,235.24	284.86
	2020-21	1,492.98	301.06
	Total	5,784.28	1,186.19
Timber Sales Division, Palakkad	2017-18	4,658.86	920.45
	2018-19	4,436.54	937.20
	2019-20	4,754.26	879.41
	2020-21	6476.40	1,081.35
	Total	20,326.06	3,818.41
Timber Sales Division, Perumbavoor	2017-18	1,592.62	253.58
	2018-19	1,803.84	373.83
	2019-20	2,296.22	492.33
	2020-21	1,073.71	173.82
	Total	6,766.39	1,293.56
Grand Total		32,876.73	6,298.16

Source: Details furnished by the Forest Divisions

Appendix 6
Details of payment of Service Charge and GST to MSTC Limited by
Sandal Division, Marayoor
(Referred to in Paragraph 2.2)

Name of division	Items	Financial Year	Sale value of timber through MSTC (₹ in lakh)	Service charge paid to MSTC (₹ in lakh)	GST paid on service charge (₹ in lakh)
Sandal Division, Marayoor	Sandal Wood	2017-18	3,130.23	25.04	4.51
		2018-19	6,807.53	54.46	9.8
		2019-20	3,813.58	30.51	5.49
		2020-21	6,167.82	49.34	8.88
	Sandal Oil	#	32.69	0.26	0.05
Total			19,951.85	159.61	28.73

Source: Details furnished by the Forest Divisions

Sandal oil sales with respect to 15/01/2019, 26/06/2019 and 20/12/2019 only.

Appendix 7

**Details of sale value of sandal wood and sandal oil and GST paid thereon
by Sandal Division, Marayoor
(Referred to in Paragraph 2.2)**

Name of Division	Items	Financial Year	Sale value of timber through MSTC (₹ in lakh)	GST amount remitted to Government Accounts on sale of timber and sandal oil (₹ in lakh)
Sandal Division, Marayoor	Sandal Wood	2017-18	3,130.23	583.86
		2018-19	6,807.53	1,286.62
		2019-20	3,813.58	720.77
		2020-21	6,167.82	1,165.72
	Sandal Oil	#	32.69	8.68
Total			19,951.85	3,765.65

Source: Details furnished by the Forest Divisions

Sandal oil sales with respect to 15/01/2019, 26/06/2019 and 20/12/2019 only.

Appendix 8
Excess contribution to EPF in respect of KSCSTE and five R & D Centres
(Referred to in Paragraph 2.3)

Sl. No.	Institution	Amount (₹ in lakh)
1	The Kerala State Council for Science, Technology and Environment (KSCSTE), Thiruvananthapuram	84.84
2	Jawaharlal Nehru Tropical Botanical Garden and Research Institute (JNTBGRI), Thiruvananthapuram	421.85
3	Centre for Water Resources Development and Management (CWRDM) , Kozhikode	268.44
4	National Transportation Authority for Planning and Research Centre (NATPAC), Thiruvananthapuram	129.69
5	Sophisticated Test and Instrumentation Centre (STIC), Kochi	62.02
6	Kerala Forest Research Institute (KFRI), Peechi, Thrissur	219.50
Total		1,186.34

Source: Details furnished by the department

Appendix 9

Net GST liability of the 15 PWD Divisions

(Referred to in Paragraph 2.6)

(₹ in lakh)

Division	Date of Registration	Value of Bitumen	Total GST to be paid	Input tax credit utilised			Balance to be paid	Interest due	Total liability	
				2017-18	2018-19	2019-20				Total
Thiruvananthapuram	03/07/2018	2,016.60	362.99	0.00	149.52	23.79	173.31	189.68	109.79	299.47
Kollam	07/06/2018	2,464.14	443.55	0.00	0.00	0.00	0.00	443.55	151.62	595.17
Pathanamthitta	06/09/2018	2,309.81	415.77	8.42	248.25	31.04	287.71	128.06	137.53	265.59
Alappuzha	01/10/2018	1,871.67	336.90	1.62	205.94	29.98	237.54	99.36	91.69	191.05
Kottayam	30/06/2018	3,287.22	591.70	0.00	321.54	59.57	381.11	210.59	161.30	371.89
Muvattupuzha	26/04/2018	1,355.38	243.97	0.00	119.98	43.39	163.37	80.60	64.44	145.04
Idukki	01/08/2019	1,733.87	312.10	0.00	0.00	0.00	0.00	312.10	98.50	410.60
Ernakulam	20/04/2018	1,473.69	265.26	14.32	132.46	46.28	193.06	72.20	68.64	140.84
Thrissur	11/12/2018	2,158.13	388.47	0.00	0.00	53.74	53.74	334.73	121.13	455.86
Palakkad	05/04/2018	1,936.30	348.53	26.88	220.41	23.90	271.19	77.34	78.60	155.94
Malappuram	05/09/2019	1,712.85	308.32	0.00	0.00	0.00	0.00	308.32	97.23	405.55
Kozhikode	16/05/2018	1,300.40	234.07	0.00	137.37	23.68	161.05	73.02	61.00	134.02
Wayanad	01/10/2018	1,151.01	207.18	0.00	0.00	0.00	0.00	207.18	66.01	273.19
Kannur	05/06/2018	1,210.66	217.92	0.00	100.71	43.81	144.52	73.40	54.71	128.11
Kasargod	30/01/2019	1,517.28	273.11	0.00	30.27	20.51	50.78	222.33	83.02	305.35
Total		27,499.01	4,949.84	51.24	1,666.45	399.69	2,117.38	2,832.46	1,445.21	4,277.67

Source: Details furnished by PWD

Appendix 10
Multiple revision of design of the buildings for the PWD Complex, Neriamangalam
(Referred to in Paragraph 2.7)

Phase	Year of finalisation of design	Details of buildings	Year and Amount of A.S. accorded	Construction	Expenditure including Civil Works, Electrical Works, Furniture and other equipment (₹ in lakh)	Remarks
I	2008	Design included the following: Single building with two floors – Training rooms, lecture hall, canteen, kitchen Quality Control Lab on Ground Floor and dormitory, suite etc. on first floor	2009	Phase-I (Training Centre) Work of Cellar, Ground Floor, First Floor and Staircase room in Second Floor included.	342.55	Initial A.S.
	2010		₹448 lakh (revised AS)			Revised A.S.
Phase I Work completed in July 2013						
II	2009	Design modified to include the following: Single building with 3 floors – car parking in Ground floor, Audio-Visual room, kitchen, offices, entrance lobby on first floor, conference hall, library utility to Conference Hall, meeting rooms on second floor, guest rooms on third floor.	2013	Phase II Second Floor and Terrace Floor are included. Work completed in December 2016	811.56	Design was revised from a two-floor building to three floor building
			₹700 lakh			
Phase II Work completed in December 2016						
III	2010	Design modified to include the following three buildings: 1) Training Block Car parking in cellar, dining hall, kitchen, dormitory, VIP dining hall, entertainment/reading room, lounge in ground floor, library, seminar halls (5 Nos.) on first floor, one conference	2015	Phase III Construction of Compound Wall, Rest House and Furniture, PH Works provision for water supply and sanitary arrangements, construction of Septic Tank, etc., At the time of commencement of the work, it was found that by providing access to the	794.44	Design was again revised and three buildings, one each for Training Centre, Hostel and Convention Centre included in the plan.
			₹1,000 lakh			

Composite Compliance Audit Report for the period 2019-21

Phase	Year of finalisation of design	Details of buildings	Year and Amount of A.S. accorded	Construction	Expenditure including Civil Works, Electrical Works, Furniture and other equipment (₹ in lakh)	Remarks
		hall, one mini conference hall and one audio-visual room on second floor 2) Rest House 13 rooms each on Basement 1, Basement 2 and ground floors, 4 suites and 6 rooms on first floor 3) Convention Centre Dining hall on ground floor and auditorium on first floor.		already completed training centre, the architectural plan was not suitable as per site profile. Hence the architectural drawing was revised with four story building with basement-II, Basement-I, Ground Floor, First Floor and second floor. Basement-II, Basement-I and Ground Floorwork completed in December 2018		
	2013	Regional Quality Control Laboratory	2013 ₹67 lakh	Work commenced in March 2014 and completed in March 2015	69.06	Construction of Regional (Quality Control) Laboratory and Quality Control Regional Office
III Balance Work	2017	Balance work of Rest House	2019 ₹434.91 lakh	Construction of first and second floor, Machine room, Head Room, retaining wall, furnishing of basement I and II, electric works, electronic works. Completed in March 2021	404.33	
Total			₹2,649.91 lakh		2,421.94	

Source: Details furnished by PWD

Appendix 11

Details of electrical and electronic equipment, furniture and kitchen equipment and accessories procured and their warranty status - PWD Complex, Neriamangalam

(Referred to in Paragraph 2.7)

Sl. No.	Item	Cost (₹ in lakh)	Date of installation/ commissioning	Warranty period	Remarks
1	Furniture	85.65	30/07/2018	-	
2	Furniture & Kitchen accessories	109.20	10/11/2020	-	Though order was placed for the items costing ₹111.24 lakh only items for ₹109.20 lakh was supplied.
3	Electrical & Electronic items				
	(i) LAN, Voice Server, Smart Classroom	24.55	-	5 years warranty and performance warranty of 10 years only for LAN.	LAN was having a warranty upto five years/performance warranty of 10 years. However, the Voice Server and Smart Classrooms were not covered by warranties. The items could not be commissioned due to non-availability of electric connection.
	(ii) Firefighting equipment	10.69	21/05/2019	3 years	
	(iii) Electrical work of 2 nd floor and installation of power generator	23.64	12/01/2019	3 years	
	(iv) Passenger lift	48.00	09/01/2020	3 years	
	Total cost	301.73			

Source: Details furnished by PWD

Appendix 12

**The present status of the defect liability period of the buildings in PWD
Complex, Neriamangalam**

(Referred to in Paragraph 2.7)

Phase No.	Name of contractor	Date of completion of work	Defect Liability period	Amount incurred (₹ in lakh)	Date of expiry of defect liability period
I	K Ramesh Babu	02/07/2013	2 years	333.95	01/07/2015
II	K Ramesh Babu	01/12/2016	3 years	704.68	30/11/2019
III	K Ramesh Babu	17/12/2018	3 years	591.57	16/12/2021
III Balance Work	K Ramesh Babu	09/03/2021	3 years	404.33	08/03/2024
QC building	Jibi Paul	11/03/2015	3 years	64.67	10/03/2018

Source: Details furnished by PWD

Appendix 13
Details of 44 works under nine PWD Divisions in which undue benefit of ₹4.98 crore
rendered to contractors
(Referred to in Paragraph 2.8)

Division	Sl. No.	Agreement Number and date	EPAC (₹ in lakh)	Original ToC (in months)	Tender closing date	Cost difference allowed (₹)	
						Already paid	Payment pending
Thiruvananthapuram	1	58/SESC/17-18 dt. 25/05/17	249.39	6	05/05/17	6,20,118	0
	2	85/SESC/17-18 dt. 13/07/17	519.29	10	08/05/17	0	22,83,037
	3	40/SESC/18-19 dt. 09/07/18	795.34	12	13/03/18	0	35,02,457
	4	204/SESC/17-18 dt. 05/12/17	226.44	6	04/11/17	0	8,79,820
	5	75/SESC/19-20 dt.15/11/19	2,222.06	2	08/08/19	0	22,40,605
Kottayam	6	213/SESC/17-18 dt. 28/12/17	1,851.87	18	06/11/17	30,55,865	0
	7	41/SESC/17-18 dt 11/07/18	233.36	12	19/06/18	3,13,743	0
	8	175/SESC/18-19 dt 31/12/18	169.99	6	26/05/18	1,76,304	0
	9	211/SESC/17-18 dt 21/12/17	776.27	12	05/08/17	0	17,90,495
	10	18/SESC/18-19 dt 16/05/18	118.74	6	24/04/18	2,47,759	0
	11	126/SESC/17-18 dt 02/08/17	283.99	12	15/07/17	13,32,720	0
	12	120/SESC/17-18 dt 28/07/17	343.79	7	14/06/17	8,26,041	0
	13	191/SESC/17-18 dt 01/11/17	373.33	12	19/09/17	8,77,352	0
Thrissur	14	116/SESC/17-18 dt 26/07/17	148.76	12	09/05/17	3,63,132	0
	15	154/SECCA/17-18 dt 23/02/18	139.70	9	27/12/17	0	2,52,155
	16	63/SECCA/18-19 dt. 08/11/18	391.49	12	11/10/18	14,89,383	0
	17	53/SECCA/18-19 dt. 20/10/18	294.57	12	19/09/18	7,63,867	0
	18	36/SECCA/17-18 dt. 08/08/18	135.74	12	06/07/18	3,39,458	0
	19	97/SECCA/17-18 dt. 16/08/17	144.07	9	26/05/17	61,095	0
	20	127/SECCA/17-18 dt.23/10/17	162.10	9	09/06/17	10,93,595	0
	21	26/SECCA/18-19 dt 04/07/18	107.17	4	12/06/18	4,18,205	0
Palakkad	22	160/SECCA/17-18 dt.26/03/18	139.96	6	06/02/18	2,70,858	0
	23	SE(K)10/18-19 dt 03/05/18	144.81	6	16/03/18	0	1,27,749
	24	SE(K)28/18-19 dt. 08/06/18	148.15	8	27/04/18	5,17,498	0
Kozhikode	25	SE(K)95/17-18 dt 19/07/17	185.79	6	30/06/17	10,99,797	0
	26	SE(K)51/17-18 dt. 27/06/17	282.63	12	15/05/17	18,66,013	0
	27	SE(K)52/18-19 dt. 23/07/18	231.59	9	16/06/18	13,78,075	0
Malapuram at Manjeri	28	SE(K)08/18-19 dt 02/05/18	146.67	6	16/03/18	9,14,339	0
	29	SE(K)73/18-19 dt 12/09/18	468.47	9	13/07/18	9,25,543	0
	30	SE(K)13/18-19 dt 04/05/18	149.25	6	23/03/18	10,62,288	0
	31	SE(K)74/18-19 dt 13/09/18	296.24	7	03/08/18	0	10,61,493
	32	SE(K)104/17-18 dt 20/07/17	261.05	8	12/05/17	0	8,22,782
	33	SE(K)58/18-19 dt 31/07/2018	298.87	8	29/06/18	13,37,714	0
	34	SE(K)2/18-19 dt 23/04/2018	198.31	6	23/03/18	13,70,497	0
	35	SE(K)82/18-19 dt 29/09/2018	98.42	6	18/08/18	2,94,227	0

Division	Sl. No.	Agreement Number and date	EPAC (₹ in lakh)	Original ToC (in months)	Tender closing date	Cost difference allowed (₹)	
						Already paid	Payment pending
Wayanad at Kalpetta	36	SE(K) 211/17-18 dt 14/11/17	993.58	12	19/05/17	0	58,89,056
Kannur	37	SE(K)14/18-19 dt. 10/05/18	1,170.40	9	02/02/18	20,76,656	0
	38	SE(K)67/17-18 dt. 14/08/18	295.27	9	13/07/18	1,50,338	0
	39	SE(K)204/17-18 dt. 07/11/17	297.93	6	07/10/17	15,66,028	0
	40	SE(K)92/18-19 dt. 10/10/18	324.25	7	29/08/18	2,43,515	0
	41	SE(K)273/17-18dt. 31/03/18	588.58	8	02/02/18	12,47,992	0
	42	SE(K)77/17-18 dt 30/06/17	441.18	6	26/05/17	11,93,141	0
	43	SE(K)86/18-19 dt 03/10/18	115.00	6	14/09/18	2,83,721	0
Kasaragod	44	SE(K)/47/2017-18 dt 24/06/17	348.12	6	09/06/17	12,07,780	0
Total						3,09,84,657	1,88,49,649

Source: Details furnished by PWD

Appendix 14
Details of excess payment due to non-recovery of cost index from payment to PWD Contractors
(Referred to in Paragraph 2.9)

(Amount in ₹)

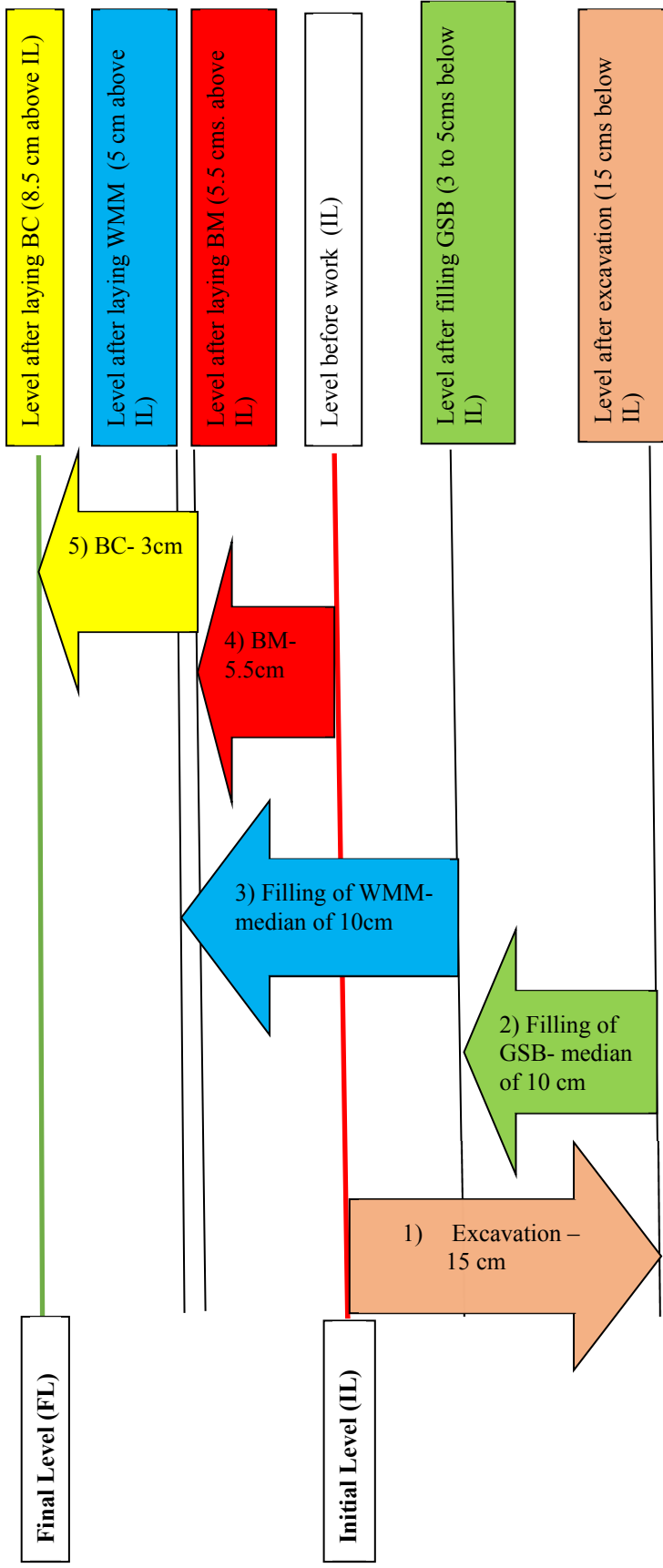
Details of work	Quantity of bitumen used as per final adequacy (MT)		Scheduled rate of bitumen plus cost index (per MT)	Amount to be recovered	Amount recovered	Difference	Tender excess/ rebate calculated for difference paid (Col. 7 x Tender excess/rebate)	Total excess payment
	2	3						
Providing BM and BC to Mannanam-Kudamaloor Road-Ch. 0/000 to 2/300. Agrmt. No.119-SESEC-2014-15 dt 03/03/2015.	VG 30	106.608	54,940	58,57,043.52	43,70,928.00	14,86,115.52	0	14,86,115.52
	Emulsion	14.386	40,200	5,78,317.20	4,31,580.00	1,46,737.20	0	1,46,737.20
Improvements to 1 st reach of Kappilakkunnu-Vilakkumaruthu -Palakkadu-Kizhprayar road-Ch. 0/000 to 9/000 including Thazhaveli-Kochukottaram Road Ch. 0/000 to 1/000. AgrmtNo.121-SESEC-2015-16 dt. 19/11/2015.	VG 30	241.740	54,940	1,32,81,195.60	99,11,340.00	33,69,855.60	Tender Excess 11.32%	37,51,323.25
	Emulsion	21.628	40,200	8,69,425.50	6,48,825.00	2,20,600.50	3,81,467.65	2,45,572.48
Nabard RIDF XIX-Improvements to Thekkumuri – Andoor – Padinjattinkara-Thamarakkulam –Edanad road. AgrmtNo.168-SESEC-2015-16 dt. 16/01/2016.	VG 30	545.703	54,940	2,99,80,922.82	2,23,73,823.00	76,07,099.82	Tender Rebate 15.12%	64,56,906.33
	Emulsion	55.136	40,200	22,16,467.20	16,54,110.00	5,62,357.20	-11,50,193.49	4,77,328.79
Total				5,27,83,371.84	3,93,90,606.00	1,33,92,765.84	-8,28,782.27	1,25,63,983.57

Source: Details furnished by PWD

Appendix 15

Figure 1

(Referred to in Paragraph 2.10)



Observation: After doing 1st, 2nd and 3rd works, execution of 4th work is not at all possible at the final level of BM recorded and cannot work out the volume of BM with respect to initial level taken in 2017.

Further, in case of 5th work, the volume of BC calculated with respect to final levels of BM is also not correct.

Appendix 16
Statement showing non-levy of Green Tax
(Referred to in Paragraph 2.11.1)

Sl. No.	Name of Office		Period	Transport Vehicles		Non-Transport Vehicles		Total	
				No. of cases	Amount (₹)	No. of cases	Amount (₹)	No. of cases	Amount (₹)
1	RTO	Alappuzha	2018-19	52	13,500	39	15,600	91	29,100
2	RTO	Attingal	2018-19	277	1,37,700	118	47,200	395	1,84,900
3	RTO	Ernakulam	2018-19	200	48,600	439	1,75,600	639	2,24,200
4	RTO	Idukki	2018-19	89	23,400	31	12,400	120	35,800
5	RTO	Kannur	2018-19	411	1,20,000	189	75,600	600	1,95,600
6	RTO	Kasargod	2018-19	895	2,34,200	163	65,200	1,058	2,99,400
7	RTO	Kollam	2018-19	795	2,11,200	771	3,08,400	1,566	5,19,600
8	RTO	Kottayam	2018-19	338	86,000	379	1,51,600	717	2,37,600
9	RTO	Kozhikode	2018-19	499	1,23,900	61	24,400	560	1,48,300
10	RTO	Malappuram	2018-19	390	93,600	245	98,000	635	1,91,600
11	RTO	Muvattupuzha	2018-19	54	15,400	57	22,800	111	38,200
12	RTO	Palakkad	2018-19	1,596	4,44,600	221	88,400	1,817	5,33,000
13	RTO	Pathanamthitta	2018-19	317	82,400	102	42,000	419	1,24,400
14	RTO	Thiruvananthapuram	2018-19	846	2,12,000	399	1,59,600	1,245	3,71,600
15	RTO	Thrissur	2018-19	662	2,04,900	0	0	662	2,04,900
16	RTO	Vadakara	2018-19	71	16,000	22	8,800	93	24,800
17	RTO	Wayanad	2018-19	190	44,700	68	27,200	258	71,900
18	SRTO	Alathur	2017-19	370	87,100	301	1,20,400	671	2,07,500
19	SRTO	Chengannur	2017-19	72	17,000	209	83,600	281	1,00,600
20	SRTO	Cherthala	2017-19	237	58,300	218	87,200	455	1,45,500
21	SRTO	Devikulam	2017-19	265	60,800	199	79,600	464	1,40,400
22	SRTO	Guruvayoor	2017-19	845	2,02,000	440	1,76,000	1,285	3,78,000
23	SRTO	Kanjirappally	2017-19	64	13,900	342	1,36,800	406	1,50,700
24	SRTO	Kodungallur	2017-19	43	9,800	5	2,400	48	12,200
25	SRTO	Koilandy	2017-19	366	83,900	180	72,000	546	1,55,900
26	SRTO	Kothamangalam	2017-19	112	27,200	201	80,400	313	1,07,600
27	SRTO	Kuttanad	2017-19	104	30,500	40	16,000	144	46,500
28	SRTO	Mallappally	2017-19	86	19,800	105	42,000	191	61,800
29	SRTO	Mananthavady	2017-19	273	64,200	278	1,10,800	551	1,75,000
30	SRTO	Mannarkkad	2017-19	337	83,800	169	67,600	506	1,51,400
31	SRTO	Mattanchery	2017-19	574	1,79,400	235	93,600	809	2,73,000
32	SRTO	Mavelikkara	2017-19	74	20,400	292	1,16,800	366	1,37,200
33	SRTO	Nilambur	2017-19	63	14,600	254	1,01,600	317	1,16,200
34	SRTO	North Paravur	2017-19	692	1,67,000	699	2,55,300	1,391	4,22,300
35	SRTO	Ottappalam	2017-19	315	77,000	86	34,400	401	1,11,400
36	SRTO	Pala	2017-19	419	98,900	678	2,71,200	1,097	3,70,100

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Sl. No.	Name of Office		Period	Transport Vehicles		Non-Transport Vehicles		Total	
				No. of cases	Amount (₹)	No. of cases	Amount (₹)	No. of cases	Amount (₹)
37	SRTO	Perinthalmanna	2017-19	130	29,200	254	1,01,600	384	1,30,800
38	SRTO	Perumbavoor	2017-19	1,042	2,69,800	444	1,77,600	1,486	4,47,400
39	SRTO	Ponnani	2017-19	106	23,200	69	27,600	175	50,800
40	SRTO	Ranni	2017-19	78	20,000	214	85,600	292	1,05,600
41	SRTO	Thaliparambu	2017-19	203	53,300	411	1,64,400	614	2,17,700
42	SRTO	Trippunithura	2017-19	464	1,21,600	384	1,53,600	848	2,75,200
43	SRTO	Udumbanchola	2017-19	320	70,500	378	1,51,200	698	2,21,700
44	SRTO	Uzhavoor	2017-19	90	23,200	440	1,76,000	530	1,99,200
45	SRTO	Vandiperiyar	2017-19	344	76,400	277	1,10,800	621	1,87,200
46	SRTO	Wadakkanchery	2017-19	433	1,06,400	314	1,29,600	747	2,36,000
Total				16,203	42,21,300	11,420	45,48,500	27,623	87,69,800

Appendix 17
Statement showing short levy of one-time tax
(Referred to in Paragraph 2.11.2)

Sl. No.	Office		No. of cases	Amount (₹)
1	RTO	Kannur	3	1,51,824
2	RTO	Kozhikode	9	10,54,863
3	RTO	Malappuram	1	19,951
4	SRTO	Cherthala	2	8,547
5	SRTO	Mannarkad	5	2,21,311
6	SRTO	Pala	7	1,09,553
7	SRTO	Ranni	2	92,712
8	SRTO	Thaliparamba	1	1,13,613
9	SRTO	Tripunithura	1	12,451
10	SRTO	Uzhavoor	1	1,55,551
Total			32	19,40,376

Appendix 18

Statement showing non/short levy of one-time tax in respect of vehicles reclassified from transport vehicles

(Referred to in Paragraph 2.11.3)

Sl. No.	Office		No. of cases	Amount (₹)
1	RTO	Alappuzha	21	3,20,100
2	RTO	Attingal	21	1,82,535
3	RTO	Ernakulam	75	12,43,899
4	RTO	Idukki	8	1,36,834
5	RTO	Kannur	36	1,62,338
6	RTO	Kasaragod	9	64,023
7	RTO	Kollam	39	4,39,541
8	RTO	Kottayam	37	4,04,167
9	RTO	Kozhikode	40	1,82,141
10	RTO	Malappuram	93	6,63,790
11	RTO	Muvattupuzha	18	3,12,245
12	RTO	Palakkad	48	4,29,189
13	RTO	Pathanamthitta	24	2,72,711
14	RTO	Thrissur	78	8,05,467
15	RTO	Trivandrum	55	9,98,579
16	RTO	Vadakara	20	2,44,846
17	RTO	Wayanad	15	55,400
18	SRTO	Alathur	27	2,33,026
19	SRTO	Chengannur	22	2,25,871
20	SRTO	Cherthala	91	89,59,910
21	SRTO	Devikulam	22	1,75,612
22	SRTO	Guruvayoor	40	7,93,492
23	SRTO	Kanjirapally	44	5,91,126
24	SRTO	Kodungallur	10	1,04,771
25	SRTO	Kothamangalam	30	2,18,174
26	SRTO	Koyilandy	32	1,29,530
27	SRTO	Kuttanad	19	1,97,416
28	SRTO	Mallappally	11	67,123
29	SRTO	Mananthavady	13	1,06,836
30	SRTO	Mannarkad	66	4,50,081
31	SRTO	Mattancherry	44	6,99,267
32	SRTO	Mavelikkara	24	2,40,857
33	SRTO	Nilambur	33	4,59,495
34	SRTO	North Paravoor	88	9,63,444
35	SRTO	Ottappalam	52	4,58,988
36	SRTO	Pala	45	6,98,711
37	SRTO	Perinthalmanna	40	2,92,659
38	SRTO	Perumbavoor	71	12,32,477
39	SRTO	Ponnani	39	6,11,987
40	SRTO	Ranni	68	10,76,555
41	SRTO	Thaliparamba	32	1,10,773
42	SRTO	Tripunithura	44	6,91,714
43	SRTO	Udumbanchola	25	2,46,358
44	SRTO	Uzhavoor	9	1,06,969
45	SRTO	Vadakkancherry	35	5,06,184
46	SRTO	Vandiperiyar	60	4,83,733
Total			1,773	2,80,50,944

Appendix 19
Statement showing age-wise analysis of Inspection Reports and paragraphs outstanding in Public Sector Undertakings
(Referred to in Paragraph 3.6)

Sl. No.	Name of PSU	Number of Pending IRs			Number of paragraphs outstanding				
		Older than five years	Between three to five years	Up to three years	Total	Older than five years	Between three to five years	Up to three years	Total
1	The Kerala State Coir Corporation Limited	0	2	0	2	0	9	0	9
2	Foam Mattings (India) Limited	0	2	1	3	0	9	4	13
3	Forest Industries (Travancore) Limited	1	2	1	4	2	9	10	21
4	Handicrafts Development Corporation of Kerala Limited	0	2	0	2	0	12	0	12
5	Kannur International Airport Limited	0	1	0	1	0	21	0	21
6	Kerala Artisans Development Corporation Limited	3	1	0	4	10	6	0	16
7	Kerala Cashew Board Limited	0	0	1	1	0	0	8	8
8	Kerala Clays and Ceramics Products Limited	0	0	1	1	0	0	6	6
9	The Kerala Minerals and Metals Limited	0	3	1	4	0	18	5	23
10	Kerala State Bamboo Corporation Limited,	1	2	1	4	4	11	10	25
11	The Kerala State Cashew Development Corporation Limited	0	1	1	2	0	0	7	7
12	Kerala State Coir Machinery Manufacturing Company Limited	0	0	1	1	0	0	7	7
13	Kerala State Drugs and Pharmaceuticals Limited	0	2	0	2	0	13	0	13
14	Kerala State Film Development Corporation Limited	0	2	1	3	0	8	8	16

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Sl. No.	Name of PSU	Number of Pending IRs			Number of paragraphs outstanding				
		Older than five years	Between three to five years	Up to three years	Total	Older than five years	Between three to five years	Up to three years	Total
15	Kerala State Handloom Development Corporation Limited	0	1	1	2	0	10	15	25
16	Kerala State Mineral Development Corporation Limited	0	2	0	2	0	9	0	9
17	Kerala State Palmyrah Products Development and Workers Welfare Corporation Limited	1	3	0	4	3	13	0	16
18	Kerala State Textile Corporation Limited	2	2	0	4	5	13	0	18
19	Malabar Cements Limited	2	2	0	4	2	21	0	23
20	Muziris Projects Limited	0	0	1	1	0	0	6	6
21	Sitaram Textiles Limited	2	1	0	3	4	7	0	11
22	The Kerala Ceramics Limited	0	0	1	1	0	0	3	3
23	The Travancore Cements Limited	1	2	0	3	1	15	0	16
24	The Travancore Cochin Chemicals Limited	0	2	1	3	0	4	7	11
25	Travancore Titanium Products Limited	0	0	1	1	0	0	5	5
26	Trivandrum Spinning Mills Limited	1	1	0	2	2	14	0	16
27	Bekal Resorts Development Corporation Limited	1	2	0	3	2	18	0	20
28	Indian Institute of Information Technology and Management-Kerala	0	2	0	2	0	11	0	11
29	Kerala State Information Technology Infrastructure Limited	1	2	0	3	2	11	0	13
30	Kerala State Maritime Development Corporation Limited	0	2	0	2	0	18	0	18

Sl. No.	Name of PSU	Number of Pending IRs			Number of paragraphs outstanding				
		Older than five years	Between three to five years	Up to three years	Total	Older than five years	Between three to five years	Up to three years	Total
31	Kerala Tourism Development Corporation Limited	0	2	1	3	0	31	15	46
32	Kerala Tourism Infrastructure Limited	0	2	1	3	0	5	5	10
33	Kerala Transport Development Finance Corporation Limited	1	4	1	6	3	40	8	51
34	Vizhinjam International Seaport Limited	0	1	0	1	0	12	0	12
35	Autokast Limited	0	2	0	2	0	9	0	9
36	Kerala Automobiles Limited	1	3	0	4	0	13	0	13
37	Kanjikode Electronics and Electricals Limited	3	0	0	3	8	0	0	8
38	Kerala Electrical and Allied Engineering Limited	0	3	1	4	0	6	12	18
39	Keltron Component Complex Limited	2	2	0	4	4	12	0	16
40	Keltron Electro Ceramics Limited	0	2	0	2	0	14	0	14
41	Kerala High Speed Rail Corporation Limited	0	1	0	1	0	1	0	1
42	Kerala Industrial Infrastructure Development Corporation	3	2	1	6	9	11	16	36
43	Kerala State Electronic Development Corporation Limited	0	2	0	2	0	27	0	27
44	Kerala State Industrial Enterprises Limited	1	2	0	3	2	17	0	19
45	Kinesco Power and Utilities Pvt Ltd	0	2	0	2	0	10	0	10
46	Kinfra Export Promotion Industrial Parks Limited	1	1	1	3	3	10	5	18
47	Kinfra Film and Video Park Limited	1	1	0	2	6	4	0	10
48	Kinfra International Apparel Parks Limited	2	1	0	3	4	6	0	10

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Sl. No.	Name of PSU	Number of Pending IRs			Number of paragraphs outstanding				
		Older than five years	Between three to five years	Up to three years	Total	Older than five years	Between three to five years	Up to three years	Total
49	Kerala State Industrial Development Corporation Limited	1	3	0	4	2	35	0	37
50	Marine Products Infrastructure Development Corporation Limited	0	0	1	1	0	0	5	5
51	The Metal Industries Limited	1	1	0	2	4	4	0	8
52	SAIL-SCL Kerala Limited	2	2	0	4	3	19	0	22
53	Kerala Small Industries Development Corporation Limited	0	2	1	3	0	21	10	31
54	Steel and Industrial Forgings Limited	3	4	0	7	4	15	0	19
55	Steel Industries Kerala Limited	3	3	1	7	8	18	7	33
56	Transformers And Electricals Kerala Limited	0	2	1	3	0	12	8	20
57	Traco Cable Company Limited	2	1	2	5	11	9	36	56
58	United Electrical Industries Limited	0	2	1	3	0	14	9	23
59	Kerala State Road Transport Corporation	33	42	5	80	106	162	70	338
60	Kerala State Electricity Board Limited	55	74	13	142	189	487	99	775
61	Kerala State Power and Infrastructure Finance Corporation Limited	0	1	0	1	0	5	0	5
62	Kerala Construction Corporation Limited	0	2	1	3	0	2	11	13
63	Roads and Bridges Development Corporation of Kerala	0	2	1	3	0	7	9	16
64	Road Infrastructure Company Kerala Limited	0	1	1	2	0	6	4	10
65	Kerala Forest Development Corporation Limited	1	1	1	3	2	1	7	10
	Total	132	220	49	401	405	1,325	437	2,167

Appendix 20

Details showing scheduled vs. actual completion and sanctioned vs. actual cost of the selected projects as of March 2021
(Referred to in Paragraph 4.1.2)

(Amount in ₹ crore)

Sl. No.	Name of PSU	Name of project	Approval by GoK	Scheduled completion	Actual completion	Sanctioned cost	Actual cost up to March 2021
Completed Projects (at the time of sample selection)							
1	KSDP	Betalactam Injection Plant	February 2012	March 2013	August 2017	9.89	12.13
2	KEL	Cast Resin Transformers Unit	January 2013	February 2014	August 2015	8.50	6.33
3	SSKL	TMT Bar Rolling Mill	Not available*	March 2015	June 2015	64.76	59.81
4	KCCL	High CV Value Capacitors and High Voltage Radial Capacitors	October 2012	March 2014	January 2015	3.95	4.12
5	SIFL	16 Ton Pneumatic Hammer and Mobile Forging Manipulator	August 2012	Not fixed	June 2016	18.14	20.99
6	KSCCL	PVC Tufting Unit	March 2014	December 2014	July 2015	39.42	35.00
Ongoing Projects (at the time of sample selection)							
7	AKL	New Steel Casting Line for Manufacturing Railway Bogies	September 2010 and July 2017	December 2018	February 2021	22.97	17.73
8	KEL	Power Transformer Unit	January 2013	April 2014	February 2021	12.50	12.50
9	FITL	Modernisation of Facilities	June 2012	Not fixed	January 2019	4.00	4.00
10	KELTRON	Creation of SMT Reflow Facility	July 2017	August 2018	January 2020	3.92	3.92
11	UEIL	Facility for Manufacturing LED streetlights and Smart Energy Meters	October 2017	October 2018	March 2019	4.21	2.60
12	TKCL	Modernisation of Facilities	August 2017	September 2018	December 2019	23.00	21.04
13	KSCDC [§]	Modernisation and Partial Mechanisation of Cashew Factories	March 2018	March 2019	Not completed	40.00	13.45
14	MCL	Bulk Cement Handling Unit and Logistics Hub	October 2014	October 2016		160.00	66.33
Abandoned Projects							
15	MIL	Small Forging Unit	January 2014	December 2014	Abandoned	3.78	0.00
16	TCCL	Increasing capacity of caustic soda plant	March 2015	September 2016		65.00	0.00
						Total	279.95

* As part of revival plan of Steel Complex Limited (SCL), the GoK and Steel Authority of India Limited (SAIL) formed (2010) a joint-venture namely SAIL-SCL Kerala Limited (SSKL). The project report prepared (October 2008) in connection with the revival of SSKL proposed implementation of a rolling mill project.

§ The Kerala State Cashew Development Corporation Limited.