

Appendix I
Arrears in submission of accounts to DLFA by LSGIs
(Reference: Paragraph 1.8; page 7)

Year of accounts	Accounts due during the year	Accounts received		Total	Balance in arrears
		Up to July 2008	August 2008 to July 2009		
1996-97	1214	1146	27	1173	41
1997-98	1214	1145	39	1184	30
1998-99	1214	1139	45	1184	30
1999-00	1214	1142	44	1186	28
2000-01	1215	1163	30	1193	22
2001-02	1215	1163	31	1194	21
2002-03	1215	1173	20	1193	22
2003-04	1215	1176	21	1197	18
2004-05	1215	1177	18	1195	20
2005-06	1223	1158	42	1200	23
2006-07	1223	1057	119	1176	47
2007-08	1223	237	894	1131	92
2008-09	1223	-	587	587	636
Total	15823	12876	1917	14793	1030

Source: DLFA

Appendix II
Details of allocation and utilisation of funds for Centrally Sponsored Schemes
(Reference: Paragraph 1.12; page 13)

(₹ in crore)

Swarnajayanthi Grama Swarozgar Yojana (SGSY)				Indira Awas Yojana (IAY)			Swarnajayanthi Grama Swarozgar Yojana (SGSY) Special Project		
Year	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation
2005-06	24.91	24.20	97.15	77.65	71.50	92.08	6.21	2.66	42.83
2006-07	27.31	27.18	99.52	80.24	70.63	88.02	18.02	11.50	63.82
2007-08	40.44	39.32	97.23	111.27	101.87	91.55	29.30	24.59	83.92
2008-09	49.08	47.21	96.19	216.05	151.91	70.31	-	-	-

Sampoorna Grameen Rozgar Yojana (SGRY)				Total Sanitation Campaign(TSC)			Integrated Development of Small and Medium Town (IDSMT) Urban Infrastructure Development Scheme for Small and Medium Towns(UIDSSMT)		
Year	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation
2005-06	165.64	155.33	93.78	14.13	8.74	61.85	6.08	6.08	100.00
2006-07	109.06	102.41	93.90	10.78	10.62	98.52	5.16	1.93	37.40
2007-08	116.70	95.35	81.71	37.21	20.71	55.66	94.21	0	0
2008-09	--	--	--	24.78	9.48	38.25	251.37	26.04	10.36

Swarnajayanthi Shahari Rozgar Yojana (SJSRY)				National Slum Development Programme(NSDP)			Valmiki Ambedkar Awas Yojana (VAMBAY)		
Year	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation
2005-06	20.36	6.90	33.89	26.41	14.48	54.83	47.68	9.32	19.55
2006-07	21.98	9.52	43.31	11.93	5.25	44.01	43	15.59	36.26
2007-08	20.86	7.42	35.57	--	--	--	--	--	--
2008-09	26.62	11.55	43.39	--	--	--	--	--	--

Integrated Housing and Slum Development Programme(IHSDP)				Basic Services to Urban Poor (BSUP)		
Year	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation
2005-06	--	--	--	--	--	--
2006-07	--	--	--	--	--	--
2007-08	37.96	6.72	17.70	--	--	--
2008-09	52.88	30.30	57.30	50	43.81	87.62

Integrated Wasteland Development Programme / Hariyali				National Rural Employment Guarantee Scheme (NREGS)			Jawaharlal Nehru National Urban Renewal Mission (JNNURM)		
Year	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation	Fund available	Amount utilised	Percentage of utilisation
2005-06	5.84	2.88	49.32	--	--	--	--	--	--
2006-07	5.60	2.75	49.11	48.64	28.03	57.63	110.85	7.56	6.82
2007-08	4.82	6.68	--	90.49	83.37	92.13	168.73	19.81	11.74
2008-09	10.76	6.25	58.09	229.59	224.41	97.74	340.87	79.96	23.46

- (1) Utilisation was more than fund available due to availability of unutilised balance of earlier years.
- (2) IDSMT subsumed as UIDSSMT.
- (3) IHSDP launched in 2006-07 by combining VAMBAY, NSDP.
- (4) SGRY fund transferred to NREGS from 2008-09

Appendix III

Details of PRIs which did not adhere to the rules for submission of AFSs

(Reference: Paragraph 1.14.1.2, 1.14.2.8, 1.14.3; page 17, 19, 20)

(A) Submission of AFS on time

Edarikkode GP (2004-08), Kadinamkulam GP (2007-08), Karakulam GP (2005-08), Kazhakuttom GP (2007-08), Koothattukulam GP (2006-08), Kuttampuzha GP (2007-08), Mookkannur GP (2005-08), Nellanad GP (2007-08), Ponmundam GP (2006-08), Rayamangalam GP (2006-08), Thalakkad GP (2007-08), Vamanapuram GP (2007-08), Vembayam GP (2007-08), Edappally BP (2007-08), Thiruvananthapuram DP (2005-08), Sreemoolanagaram GP (2006-07), Kazhakuttom BP (2006-07), Kallara GP (2006-07), Piravom GP (2005-06), Ernakulam DP (2004-05), Malappuram DP (2004-05), Malappuram BP (2005-07).

(B) Incomplete AFS

Edarikkode GP (2004-05 to 2007-08), Kadinamkulam GP (2004-08), Karakulam GP (2004-06), Kazhakuttom GP (2006-08), Kuttampuzha GP (2004-07), Mookkannur GP (2004-07), Rayamangalam GP (2006-07), Sreemoolanagaram GP (2004-06), Thalakkad GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-07), Kazhakuttom BP (2006-08), Thiruvananthapuram DP (2004-08), Kallara GP (2004-08), Piravom GP (2005-06), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-07).

(C) Deposit register maintained

Angadipuram GP (2004-09), Edarikkode GP (2004-09), Kadinamkulam GP (2004-09), Karakulam GP (2004-09), Kazhakuttom GP (2004-09), Koothattukulam GP (2004-09), Kuruva GP (2004-09), Kuttampuzha GP (2004-09), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Mulamthuruthy GP (2004-09), Nellanad GP (2004-09), Ponmundam GP (2004-09), Rayamangalam GP (2004-09), Sreemoolanagaram GP (2004-09), Thalakkad GP (2004-09), Vamanapuram GP (2004-09), Vembayam GP (2006-09), Edappally BP (2007-09), Kazhakuttom BP (2004-09), Malappuram BP (2008-09), Malappuram DP (2004-05), Kallara GP (2004-09), Piravom GP (2004-09).

(D) Recoveries from salary bills not recorded

Angadipuram GP (2006-09), Kadinamkulam GP (2004-09), Kazhakuttom GP (2004-09), Karakulam GP (2004-09), Koothattukulam GP (2006-09), Kuruva GP (2004-09), Kuttampuzha GP (2004-09), Makkaraparamba GP (2004-08), Mookkannur GP (2004-09), Mulamthuruthy GP (2004-09), Nellanad GP (2004-09), Sreemoolanagaram GP (2004-09), Thalakkad GP (2004-07), Vamanapuram GP (2004-09), Vembayam GP (2006-09), Kallara GP (2004-09), Piravom GP (2004-09).

(E) Library cess collected not recorded

Angadipuram GP (2006-09), Kadinamkulam GP (2004-09), Kazhakuttom GP (2004-09), Karakulam GP (2004-09), Koothattukulam GP (2004-09), Kuruva GP (2004-09), Kuttampuzha GP (2004-09), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Mulamthuruthy GP (2004-09), Nellanad

Appendix III – Contd.

GP (2004-09), Rayamangalam GP (2004-09), Sreemoolanagaram GP (2004-09), Thalakkad GP (2004-07), Vamanapuram GP (2004-09), Vembayam GP (2006-09), Kallara GP (2004-09), Piravom GP (2004-09).

(F) Annual closing not done

Kadinamkulam GP (2004-09), Koothattukulam GP (2004-09), Kuttampuzha GP (2004-09), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Mulamthuruthy GP (2004-09), Rayamangalam GP (2008-09), Sreemoolanagaram GP (2004-09), Thalakkad GP (2004-06), Vamanapuram GP (2004-09), Vembayam GP (2006-09), Kallara GP (2004-09), Piravom GP (2004-09), Kazhakuttom BP (2004-09), Malappuram DP (2005-09).

(G) Year-wise analysis of unadjusted balance not recorded

Kadinamkulam GP (2004-09), Kazhakuttom GP (2004-09), Karakulam GP (2004-09), Koothattukulam GP (2004-09), Kuttampuzha GP (2004-09), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Mulamthuruthy GP (2004-09), Nellanad GP (2004-09), Rayamangalam GP (2004-09), Sreemoolanagaram GP (2004-09), Thalakkad GP (2004-06), Vamanapuram GP (2004-09), Vembayam GP (2006-09), Kallara GP (2004-09), Piravom GP (2004-09), Kazhakuttom BP (2004-09), Malappuram DP (2005-09).

(H) Budget not prepared in the prescribed format

Koothattukulam GP (2004-05), Mulamthuruthy GP (2004-05), Rayamangalam GP (2004-05), Sreemoolanagaram GP (2004-08), Vamanapuram GP (2004-05), Vembayam GP (2004-06), Edappally BP (2004-08), Malappuram BP (2004-09), Mankada BP (2004-09), Paravoor BP (2004-05), Vattiyoorkavu BP (2004-09), Ernakulam DP (2004-05).

(I) Actual for previous year not incorporated

Koothattukulam GP (2005-09), Kuruva GP (2008-09), Kuttampuzha GP (2004-09), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Sreemoolanagaram GP (2005-09), Vembayam GP (2005-06), Kallara GP (2004-09), Piravom GP (2004-08), Thrikkalongode GP (2004-09), Malappuram BP (2004-09), Mankada BP (2004-08), Paravoor BP (2004-05), Vattiyoorkavu BP (2004-09).

(J) Current years budget estimates not incorporated in the budget

Angadipuram GP (2006-07), Koothattukulam GP (2005-06), (2008-09), Kuruva GP (2008-09), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Mulamthuruthy GP (2005-09), Sreemoolanagaram GP (2005-09), Vembayam GP (2005-06), Kallara GP (2004-06), Piravom GP (2004-06), Thrikkalongode GP (2004-09), Malappuram BP (2004-09), Mankada BP (2004-08), Paravoor BP (2004-05), Vattiyoorkavu BP (2004-09).

(K) Non Preparation of DCB statement

Kazhakuttam BP (2004-08), Malappuram BP (2006-08), Ernakulam DP (2004-08), Malappuram DP (2004-08), Thiruvananthapuram DP (2004-08), Piravom GP (2004-05), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-08).

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(L) Capital expenditure statement not forwarded along with AFS

Edarikkode GP (2004-08), Kadinamkulam GP (2004-08), Karakulam GP (2004-06), Kazhakkuttam GP (2006-08), Kuttampuzha GP (2004-07), Mookkannur GP (2004-07), Rayamangalam GP (2006-07), Sreemoolanagaram GP (2004-06), Thalakkad GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-07), Kazhakkuttam BP (2006-08), Malappuram BP (2007-08), Malappuram DP (2004-08), Thiruvananthapuram DP (2004-08), Kallara GP (2004-08), Piravom GP (2005-06), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-08).

(M) Statement of payables and receivables not forwarded along with AFS

Edarikkode GP (2004-08), Kadinamkulam GP (2004-08), Karakulam GP (2004-06), Kazhakkuttam GP (2006-08), Kuttampuzha GP (2004-07), Mookkannur GP (2004-07), Rayamangalam GP (2006-07), Sreemoolanagaram GP (2004-06), Thalakkad GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-07), Kazhakkuttam BP (2006-08), Malappuram BP (2007-08), Malappuram DP (2004-08), Thiruvananthapuram DP (2004-08), Kallara GP (2004-08), Piravom GP (2005-06), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-08).

(N) Statements of loans and deposit received not forwarded with AFS

Edarikkode GP (2004-08), Kadinamkulam GP (2004-08), Karakulam GP (2004-06), Kazhakkuttam GP (2006-08), Kuttampuzha GP (2004-07), Mookkannur GP (2004-08), Rayamangalam GP (2006-07), Sreemoolanagaram GP (2004-06), Thalakkad GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-07), Kazhakkuttam BP (2006-08), Malappuram BP (2007-08), Malappuram DP (2004-08), Thiruvananthapuram DP (2004-08), Kallara GP (2004-08), Piravom GP (2005-06), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-08).

(O) Non forwarding of statement showing utilization of special purpose Grant/Loan to LFA along with AFS

Edarikkode GP (2004-08), Kadinamkulam GP (2004-08), Karakulam GP (2004-06), Kazhakkuttam GP (2006-08), Kuttampuzha GP (2004-07), Mookkannur GP (2004-08), Rayamangalam GP (2006-07), Sreemoolanagaram GP (2004-06), Thalakkad GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-07), Kazhakkuttam BP (2006-08), Malappuram BP (2007-08), Malappuram DP (2004-08), Thiruvananthapuram DP (2004-08), Kallara GP (2004-08), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-08).

(P) Non forwarding of statement showing loans and advances paid with AFS

Edarikkode GP (2004-08), Kadinamkulam GP (2004-08), Karakulam GP (2004-06), Kazhakkuttam GP (2006-08), Kuttampuzha GP (2004-07), Mookkannur GP (2004-08), Rayamangalam GP (2006-07), Sreemoolanagaram GP (2004-06), Thalakkad GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-07), Kazhakkuttam BP (2006-08), Malappuram BP (2007-08), Malappuram DP (2004-08), Thiruvananthapuram DP (2004-08), Kallara GP (2004-08), Piravom GP (2005-06), Mankada BP (2007-08), Paravoor BP (2007-08), Vattiyoorkavu BP (2005-08).

Appendix IV

Details of PRIs which did not maintain proper registers

(Reference: Paragraph 1.14.2.1, 1.14.2.2, 1.14.2.3, 1.14.2.5, 1.14.2.7; page 17, 18, 19)

A. Non-closing of cash book

Karakulam GP (2004-09), Sreemoolanagaram GP (2004-08), Vattiyoorkavu BP (2004-07).

B. Improper corrections in cash book

Angadipuram GP (2004-09), Edarikode GP (2004-05), (2007-08), (2008-09), Kazhakuttom GP (2004-09), Koothattukulam GP (2004-09), Kuruva GP (2004-09), Makkaraparamba GP (2004-07), Nellanad GP (2004-09), Ponmundam GP (2005-08), Rayamangalam GP (2004-09), Vamanapuram GP (2005-06), Vembayam GP (2004-06), Piravom GP (2005-07), Thrikkalongode GP (2006-09), Edappally BP (2004-07), Kazhakuttom BP (2004-09), Malappuram BP (2004-06), (2007-09), Paravoor BP (2004-06), Thiruvananthapuram DP (2006-07).

C. Non-preparation of monthly closing analysis statement

Angadipuram GP (2007-08), Kadinamkulam GP (2004-09), Kazhakuttom GP (2004-09), Karakulam GP (2004-09), Kuttampuzha GP (2004-08), Makkaraparamba GP (2004-09), Mulamthuruthy GP (2004-07), Nellanad GP (2004-09), Ponmundam GP (2004-06), Rayamangalam GP (2004-06, 2007-09), Sreemoolanagaram GP (2004-07), Thalakkad GP (2004-08), Vamanapuram GP (2004-09), Vembayam GP (2004-06), Kallara GP (2005-09), Piravom GP (2005-07), Thrikkalongode GP (2004-06), Edappally BP (2004-06), Kazhakuttom BP (2004-09), Malappuram BP (2005-09), Mankada BP (2004-09), Paravoor BP (2004-09), Vattiyoorkavu BP (2004-09), Thiruvananthapuram DP (2004-07), Ernakulam DP (2004-09), Malappuram DP (2005-06).

D. Physical verification not done

Angadipuram GP (2007-08), Kadinamkulam GP (2004-09), Kazhakuttom GP (2004-09), Karakulam GP (2004-09), Koothattukulam GP (2004-09), Kuruva GP (2004-08), Kuttampuzha GP (2004-08), Makkaraparamba GP (2004-08), Mookkannur GP (2004-09), Mulamthuruthy GP (2004-07), (2008-09), Nellanad GP (2004-08), Ponmundam GP (2004-06), (2008-09), Rayamangalam GP (2004-08), Sreemoolanagaram GP (2004-09), Thalakkad GP (2004-07), Vamanapuram GP (2004-09), Vembayam GP (2004-07), Kallara GP (2004-09), Piravom GP (2004-09), Thrikkalongode GP (2004-06), Kazhakuttom BP (2004-09), Malappuram BP (2004-09), Mankada BP (2004-09), Paravoor BP (2004-09), Vattiyoorkavu BP (2004-09), Thiruvananthapuram DP (2004-07), Ernakulam DP (2004-09).

E. Non-maintenance of subsidiary cash book

Makkaraparamba GP (2004-09), Vembayam GP (2004-09), Kallara GP (2004-08), Piravom GP (2004-07), Thrikkalongode GP (2005-09), Edappally BP (2004-07), Kazhakuttom BP (2004-09), Malappuram BP (2004-09), Mankada BP (2004-09), Paravoor BP (2004-05), Vattiyoorkavu BP (2004-09), Ernakulam DP (2004-09), Malappuram DP (2004-07).

Appendix IV – Concl.

F. Non-preparation of monthly reconciliation statement

Angadipuram GP (2007-08), Kadinamkulam GP (2004-07), Kazhakuttom GP (2004-09), Kuttampuzha GP (2004-07), Makkaraparamba GP (2004-09), Mookkannur GP (2004-09), Nellanad GP (2004-09), Thalakkad GP (2004-07), Vamanapuram GP (2004-09), Kallara GP (2005-08), Piravom GP (2004-07), Thrikkalongode GP (2004-06), Edappally BP (2004-09), Kazhakuttom BP (2004-09), Malappuram BP (2004-06), Mankada BP (2004-06), Paravoor BP (2004-08), Vattiyoorkavu BP (2004-09), Thiruvananthapuram DP (2004-07), Malappuram DP (2004-09).

G. Non-maintenance of investment balance register

Kadinamkulam GP (2004-07, 2008-09), Kazhakuttom GP (2004-09), Karakulam GP (2004-09), Kuruva GP (2004-08), Kuttampuzha GP (2004-07), Nellanad GP (2004-09), Sreemoolanagaram GP (2004-08), Vamanapuram GP (2004-08), Vembayam GP (2004-06), Kallara GP (2005-08), Piravom GP (2004-05), Thrikkalongode GP (2004-05), Kazhakuttom BP (2004-09), Malappuram BP (2004-07), Mankada BP (2004-06), Paravoor BP (2004-08), Vattiyoorkavu BP (2004-09), Thiruvananthapuram DP (2004-09), Malappuram DP (2004-09).

H. Maintenance of advance register

Angadipuram GP (2004-07), Edarikkode GP (2004-09), Kadinamkulam GP (2006-09), Karakulam GP (2004-09), Koothattukulam GP (2004-09), Makkaraparamba GP (2004-05), (2008-09), Mookkannur GP (2004-09), Nellanad GP (2004-09), Ponnundam GP (2004-09), Rayamangalam GP (2008-09), Sreemoolanagaram GP (2008-09), Thalakkad GP (2004-09), Edappally BP (2007-09), Kazhakuttom BP (2004-09), Malappuram BP (2007-09), Malappuram DP (2005-09), Kallara GP (2004-05), Thrikkalongode GP (2004-09), Mankada BP (2006-09).

Appendix V
Supplementary Audit conducted during 2008-09
(Reference: Paragraph 2.7; page 25)

Sl.No	Name of LSGIs	Period of Accounts
Grama Panchayats		
1.	Adat	2004-05
2.	Adimaly	2005-06
3.	Akalakkunnam	2004-05
4.	Ananganadi	2003-04
5.	Arimpoor	2000-01
6.	Aroor	2001-02
7.	Asamannoor	2001-02
8.	Avanoor	2003-04
9.	Ayarkunnam	2003-04
10.	Ayiloor	2005-06
11.	Balaramapuram	2004-05
12.	Cheriyamad	2006-07
13.	Cheruthana	2001-02
14.	Chokkad	2003-04
15.	Edava	2004-05
16.	Eriyad	2001-02
17.	Erumapetty	2002-03
18.	Ezhupunna	2004-05
19.	Kallara (Vaikom)	2003-04
20.	Kannamangalam	2003-04
21.	Kannampura	2003-04
22.	Kanthalloor	2004-05
23.	Kappoor	2000-01
24.	Karunapuram	2005-06
25.	Kaviyoor	2003-04
26.	Kuttampuzha	2000-01
27.	Kottuvalli	2003-04
28.	Kunnathunad	2003-04
29.	Madappally	2004-05
30.	Malayattoorneeswaram	2002-03
31.	Mannanchery	2000-01

Appendix V – Concl.d.

Sl.No	Name of LSGIs	Period of Accounts
32.	Mannarkkad	2002-03
33.	Marayoor	2003-04
34.	Mathoor	2002-03
35.	Mavelikkarathamarakkulam	2004-05
36.	Mazhuvannoor	2004-05
37.	Mulakkulam	2003-04
38.	Munderi	2005-06
39.	Munnar	2003-04
40.	Nedumbassery	2003-04
41.	Pallickathode	2004-05
42.	Pookod	2002-03
43.	Porkkulam	2001-02
44.	Purakkad	2004-05
45.	Purappuzha	2004-05
46.	Thalayolaparamb	2000-01
47.	Thalikulam	2004-05
48.	Thazhakkara	2001-02
49.	Thekkumkara	2004-05
50.	Thiruvaniyoor	2003-04
51.	Thottappuzhassery	2004-05
52.	Vadakkekkad	2004-05
53.	Valappad	2002-03
54.	Vaniyamkulam	2001-02
55.	Vazhathope	2004-05
Block Panchayats		
1.	Kanjikuzhi Block Panchayat	2005-06
2.	Parassala Block Panchayat	2003-04
3.	Thodupuzha Block Panchayat	2004-05
District Panchayat		
1.	Malappuram District Panchayat	2004-05
Municipality		
1.	Kunnamkulam Municipality	2002-03
2.	Paravoor South Municipality	2004-05
3.	Perinthalmanna Municipality	2002-03

Appendix VI
List of LSGIs in which irregularities relating to cash book were noticed
(Reference: Paragraph 2.8; page 25)

Sl. No	LSGIs which maintained more than one cash book	LSGIs which did not close cash book daily	LSGIs which did not close cash book monthly	LSGIs which did not physically verify cash	LSGIs which did not reconcile cash book balance with pass book balance
Grama Panchayat					
1	Akalakkunnam	Akalakkunnam	Akalakkunnam	Adat	Arimpur
2	Ananganadi	Avanoor	Ananganadi	Akalakkunnam	Cheriyana
3	Arimpur	Ayarkunnam	Avanoor	Ananganadi	Cheruthana
4	Avanoor	Cheruthana	Cheriyana	Ayarkunnam	Chokkad
5	Ayarkunnam	Chokkad	Cheruthana	Ayiloor	Ezhupunna
6	Cheruthana	Eriyad	Eriyad	Cheruthana	Kanthalloor
7	Chokkad	Kallara (Vaikom)	Kaviyoor	Eriyad	Mannanchery
8	Eriyad	Kanthalloor	Mannanchery	Kanthalloor	Mannarkkad
9	Kappur	Kaviyoor	Mannarkkad	Kaviyoor	Marayoor
10	Kottuvally	Kuttampuzha	Marayoor	Kottuvally	Mavelikkarathamarakulam
11	Kunnathunad	Kottuvally	Mathur	Kunnathunad	Mazhuvannoor
12	Malayattoorneeleswaram	Kunnathunad	Munderi	Malayattoorneeleswaram	Mulakulam
13	Mannanchery	Malayattoorneeleswaram	Pallickathodu	Mannanchery	Munnar
14	Mannarkkad	Mannarkkad	Purakkad	Mannarkkad	Pallickathodu
15	Mathur	Mulakulam	Thazhakkara	Marayoor	Purakkad
16	Mulakulam	Nedumbassery		Mavelikkarathamarakulam	Vadakkekkad
17	Nedumbassery	Pallickathodu		Mazhuvannoor	
18	Pookkode	Thazhakkara		Mulakulam	
19	Thazhakkara	Thottappuzhassery		Nedumbassery	
20	Thottappuzhassery	Vadakkekkad		Pallickathodu	
21	Valappad	Valappad		Pookkode	
22	Vaniyamkulam	Vaniyamkulam		Purakkad	
23		Vazhathope		Purapuzha	
24				Thiruvaniyoor	
25				Thottappuzhassery	
26				Vadakkekkad	
27				Valappad	
28				Vaniyamkulam	
29				Vazhathope	
Municipality					
1	Paravur	Paravur	Paravur	Perinthalmanna	Paravur
2		Perinthalmanna			
Block Panchayat					
1	Thodupuzha	Thodupuzha	Kanjikuzhi	Kanjikuzhi	Kanjikuzhi
2			Thodupuzha		Thodupuzha
District Panchayat					
1			Malappuram	Malappuram	Malappuram

Appendix VII
List of LSGIs which did not maintain various registers properly
(Reference: Paragraph 2.8; page 26)

Sl.No	LSGIs which maintained incomplete advance register	LSGIs which maintained incomplete stock register	LSGIs which maintained incomplete asset register
Grama Panchayat			
1	Adat	Adat	Adat
2	Adimaly	Kallara(Vaikom)	Akalakkunam
3	Ananganadi	Kuttampuzha	Kallara (Vaikom)
4	Aroor	Kottuvally	Kottuvally
5	Ayarkunnam	Kunnathunad	Malayattoorneeswaram
6	Balaramapuram	Malayattoorneeswaram	Mannanchery
7	Edava	Marayoor	Munderi
8	Ezhupunna	Munderi	Munnar
9	Kallara (Vaikom)	Nedumbassery	Pallickathodu
10	Kannamangalam	Pallickathodu	Pookkode
11	Kanthalloor	Pookkode	Thalayolaparambu
12	Kappur	Thalayolaparambu	Thazhakara
13	Kaviyoor	Thazhakara	Valappad
14	Madappally	Vadakkekkad	Vaniyamkulam
15	Malayattoorneeswaram		
16	Mazhuvannoor		
17	Munderi		
18	Pookkode		
19	Purapuzha		
20	Thekkumpuzha		
21	Valappad		
22	Vazhathope		
Block Panchayat			
1		Thodupuzha	
Municipality			
1	Paravur		

Appendix VIII

List of LSGIs which prepared unrealistic Budget and incomplete AFS

(Reference: Paragraph 2.9, 2.10; page 27, 28)

Sl.No	LSGIs which prepared unrealistic budget	LSGIs which prepared incomplete AFS
Grama Panchayat		
1	Ayilur	Adat
2	Vaniyamkulam	Adimaly
3	Vazhathope	Akalakkunnam
4	Mulakulam	Ananganadi
5	Thiruvaniyoor	Arimpoor
6	Pallickathodu	Avanoor
7	Kanthalloor	Ayarkunnam
8	Mathur	Ayilur
9	Kunnathunad	Cheriyamad
10	Vadakkakkad	Cheruthana
11	Nedumbassery	Chokkad
12	Mazhuvannoor	Edava
13	Karunapuram	Kannamangalam
14	Mannarkkad	Kappur
15	Adimali	Kottuvally
16	Kannamangalam	Kunnathunad
17	Munnar	Madappally
18	Kottuvally	Mannarkkad
19	Mannancherry	Marayoor
20	Malayattoor neeleswaram	Mathur
21	Thottappuzhassery	Mavelikkara thamarakulam
22	Ezhupunna	Mulakulam
23	Marayoor	Nedumbassery
24	Aroor	Pallickathodu
25	Mavelikkara thamarakulam	Pookkode
26	Kaviyoor	Purapuzha
27	Thazhakara	Thazhakara
28	Purakkad	Thekkumkara
29	Madappally	Thiruvaniyoor
30	Avanur	
31	Arimpur	
32	Valapad	
33	Adat	
34	Eriyad	
35	Cheruthana	
36	Pookkode	
37	Thekkumkara	
38	Chokkad	
39	Kappur	
40	Akalakunnam	
41	Kallara(Vaikom)	
42	Cheriyamad	
43	Ananganadi	

Appendix VIII – Concl.d.

Sl.No	LSGIs which prepared unrealistic budget	LSGIs which prepared incomplete AFS
48	Edava	
Municipality		
1	Perinthalmanna	Paravur
2	Kunnamkulam	
3	Paravur	
Block Panchayat		
1	Kanjikuzhy	Kanjikuzhi

Appendix IX

List of LSGIs in which substantial variation between budget and actual was noticed
(Reference: Paragraph 2.9; page 27)

(₹ in lakh)

Year	Name of Grama Panchayat	Head of Account	Estimate	Actual	Excess Provision	Percentage of excess provision to actual
2001-02	Eriyad	Property Tax	17.00	9.11	7.89	86.61
		Profession tax	8.00	3.89	4.11	105.66
2002-03	Mannarkkad	Property Tax	25.00	15.16	9.84	64.91
		Profession Tax	20.00	13.95	6.05	43.37
2003-04	Mulakulam	Property Tax	10.50	3.70	6.80	183.78
		Profession Tax	6.00	3.95	2.05	51.90
2003-04	Munnar	Property Tax	55.00	19.78	35.22	178.06
		Profession Tax	40.00	22.44	17.56	78.25
2003-04	Avanur	Property Tax	10.00	4.94	5.06	102.43
		Profession Tax	7.75	5.76	1.99	34.55
2004-05	Kanthalloor	Property Tax	1.90	0.83	1.07	128.92
		Profession Tax	1.35	0.99	0.36	36.36
2004-05	Kallara(Vaikom)	Property Tax	5.00	3.69	1.31	35.50
		Profession Tax	3.00	2.50	0.50	20.00
2004-05	Kaviyoor	Property Tax	11.55	5.62	5.93	105.52
		Profession Tax	7.00	2.79	4.21	150.90
2004-05	Mavelikara Thamarakulam	Property Tax	7.10	5.58	1.52	27.24
		Profession Tax	7.00	4.57	2.43	53.17
2004-05	Pallickathodu	Property Tax	6.00	4.71	1.29	27.39
		Profession Tax	4.00	3.39	0.61	17.99
2004-05	Thottappuzhassery	Property Tax	20.00	7.09	12.91	182.09
		Profession Tax	3.50	2.11	1.39	65.88
2004-05	Vadakkekad	Property Tax	12.00	8.93	3.07	34.38
		Profession Tax	7.00	4.82	2.18	45.23
2005-06	Marayoor	Property Tax	8.93	3.37	5.56	164.99
		Profession Tax	5.98	2.62	3.36	128.24
Total		Property Tax	189.98	92.51	97.47	105.36
		Profession Tax	120.58	73.78	46.80	63.43
Grand total			310.56	166.29	144.27	86.76

Appendix X
Details of receipt of fund and expenditure by Block Panchayats test-checked
(Reference: Paragraph: 3.1.6.1; page 32)

(₹ in lakh)

Name of BP	Fund Received (2004-05 to 2008-09)				Expenditure (2004-05 to 2008-09)	Percentage of expenditure
	IAY Fund	Development Expenditure Fund (including fund from GPs and DPs)	Interest received	Total fund		
Athiyannur	523.31	332.47	-	855.78	709.94	83
Nedumangad	384.35	208.56	1.78	594.69	514.79	87
Vamanapuram	716.68	339.04	-	1055.72	885.06	84
Kilimanoor	481.30	255.95	1.27	738.52	659.82	89
Chadayamangalam	667.64	416.36	2.28	1086.28	988.94	91
Anchal	632.19	492.29	3.99	1128.47	923.23	82
Kottarakkara	522.28	300.79	4.68	827.75	692.38	84
Oachira	324.65	152.24	1.88	478.77	423.41	88
Nilambur	620.44	385.79	3.39	1009.62	829.25	82
Wandoor	621.59	426.06	2.75	1050.40	964.24	92
Areacode	389.78	263.85	0.71	654.34	586.73	90
Malappuram	234.71	92.07	2.31	329.09	273.70	83
Kunnamangalam	495.10	308.81	1.36	805.27	763.29	95
Perambra	397.85	233.92	2.96	634.73	527.88	83
Balussery	431.16	232.10	3.56	666.82	525.50	79
Thodannur	169.78	119.12	1.79	290.69	266.23	92
Total	7612.81	4559.42	34.71	12206.94	10534.39	86

Appendix XI
Details of funds retained in Treasury Public Accounts
(Reference: Paragraph: 3.1.6.7; page 36)

(₹ in lakh)

Sl. No.	Name of PAU/BP	TP A/c No.	Amount kept	Remarks
1.	BPs under PAU, Kollam	Various TP Accounts	32.27	Matter reported to Government in July 2004 & February 2005 and requested clearance for withdrawal of the amount. No clearance was seen obtained and the matter was not pursued with.
2.	BP, Perambra	230	5.40	The BP refunded the entire balance in TP account to the consolidated fund of State on 22 March 2006. This included IAY fund of ₹ 5.40 lakh.
3.	BP, Thodannur	130	5.16	Consequent on freezing of TP account, the balance of IAY fund (₹ 5.16 lakh) in TP account No. 130 was also transfer credited by the treasury to the Consolidated fund.
4.	PAU, Thiruvananthapuram	16	110.64	Funds relate to EAS (SGRY) and IAY. Breakup details not available. Pass book and unused cheques surrendered to STO on 1 August 2003.
5.	PAU, Malappuram	121	1.51	Amount released to Kondotty BP. Account closed and balance refunded vide letter No. B-426/06 dated 3.2.09
6.	BP, Athiyannur	216	1.70	Balance as on 31 March 2006 refunded to Consolidated fund of State on 31 March 2006.
Total			156.69	

Appendix XII
Details of houses constructed with plinth area 75.76 M² and above
(Reference: Paragraph 3.1.7.6(ii); page 41)

Sl. No.	BP	Name of beneficiary/ category	Amount paid (in ₹) / year of construction	Remarks
1	Areacode	Sumathi, W/o Ayyappan / SC Kavannur	<u>50,000</u> 2004-05	Cost of construction ₹ 3 lakh as reported by the beneficiary during joint verification. Procured tiles for flooring.
2	Areacode	Raina w/o Ajayan (GI)	<u>38,500</u> 2008-09	Plinth area 75.76 m ² as per permit issued by GP on 10 July 2008 seen in joint verification.
3.	Oachira	Ambika (GI) Vavallurkizhathil, Klappana	<u>50,000</u> 2007-08	Cost of construction more than ₹ 3 lakh as reported by the beneficiary during joint verification. Provided flooring tiles and concrete roof.
4.	Thodannur	Jami (SC) Valiyaparampath	<u>72,000</u> 2007-08	Plinth area more than 80 m ² as agreed to by the BDO during joint verification.
5	Oachira	Sivanandan (GI) Manakkadanpillil	<u>50,000</u> 2007-08	Plinth area 79.38m ² as per permit shown during joint verification. Provided RCC Roof, and Flooring tiles. Cost of construction more than ₹ 4 lakh according to the beneficiary.
6.	Vamanapuram	B. Indira (SC) Charuvila puthen veedu	<u>65,830</u> 2007-08	Plinth area 88 m ² as stated by the beneficiary during joint verification.
7.	Malappuram	Malini Haridasan (SC)	<u>70,000</u> 2006-07	The estimate cost of the construction was ₹ 3 lakh. The beneficiary stated that she had spent approximately ₹ 5 lakh for the construction of the house. Provided vitrified tiles for flooring.
8.	Perambra	Babu (SC) Chaliyarath House, Edavanad	<u>68,000</u> 2006-07	Provided RCC Roof, vitrified tiles for flooring. Plinth area 95 m ² . Cost ₹ 4.20 lakh as per the valuation report of Overseer, BP

Appendix XIII
List of institutions selected for review
(Reference: Paragraph 3.2.5; page 46)

District Panchayat	Block Panchayat	Grama Panchayat
Palakkad	Palakkad, Agali	Ongalloor, Thiruvegapuram, Kannadi, Koppam, Mundoor, Pattambi, Agali, Sholayur
Ernakulam	Vypin, Angamali	Mulavukad, Elamkunnappuzha, Kuzhuppilly, Nayarambalam, Malayattoor Neeleswaram, Kalady, Kanjoor, Karukutty
Kottayam	Pallam, Pampady	Panachikkad, Ayarkunnam, Kumarakam, Nattakam, Pampady, Meenadam, Pallikkathod
Wayanad	Mananthavady	Muttil, Vythiri, Edavaka

Appendix XIV
Unspent balance with the various Divisions of KWA
(Reference: Paragraph 3.2.7.1; Page 48)

(Amount in ₹)

Name of PRI	Name of KWA Division	Unspent balance with the various Divisions of KWA					
		(No. of projects in bracket)					
		2004-05	2005-06	2006-07	2007-08	2008-09	Total
Ernakulam DP	PH Dn Muvattupuzha	-	-	182238 (1)	156833 (6)	44809 (2)	383880 (9)
Ernakulam DP	PH Dn Perumbavur	-	631557 (8)	781946 (6)	25004 (1)	-	1438507 (15)
Ernakulam DP	PH Dn Piravom	-	-	166779 (2)	-	-	166779 (2)
Ernakulam DP	PH Dn Kochi	-	-	12423 (1)	-	-	12423 (1)
Ernakulam DP	W.S Dn, Kochi	-	79639 (2)	6505 (2)	498865 (2)	-	585009 (6)
Ernakulam DP	PH Dn, Aluva	91293 (1)	53688 (3)	438360 (2)	-	-	583341 (6)
Wayanad DP	PH Dn, Sulthan Bathery	209620 (13)	-	-	-	-	209620 (13)
Palakkad DP	PH Dn, Shornur	955803 (9)	1457729 (10)	4214660 (14)	3753775 (7)	-	10381967 (40)
Palakkad DP	PH Dn, Palakkad	2018000 (13)	2270000 (14)	2442500 (12)	1594000 (3)	-	8324500 (42)
Angamaly BP	PH Dn, Perumbavur	-	-	-	63770 (4)	-	63770 (4)
Palakkad BP	PH Dn, Palakkad	40000 (1)	-	676000 (4)	209556 (1)	-	925556 (6)
Kalady GP	PH Dn, Perumbavur	-	-	22384 (7)	-	-	22384 (7)
Kanjoor GP	PH Dn, Perumbavur	-	1794 (2)	1830 (1)	38796 (3)	-	42420 (6)
Karukutty GP	PH Dn, Perumbavur	-	-	2181 (1)	142 (1)	2653 (1)	4976 (3)
Malayattoor GP	PH Dn, Perumbavur	22162 (3)	6559 (3)	108026 (6)	-	-	136747 (12)

Appendix XIV – Concl.

Name of PRI	Name of KWA Division	Unspent balance with the various Divisions of KWA (No. of projects in bracket)					
		2004-05	2005-06	2006-07	2007-08	2008-09	Total
Mulavukad GP	PH Dn, Kochi	-	62112 (2)	77166 (3)	-	-	139278 (5)
Nayarambal am GP	W.S Dn, Kochi	-	-	173393 (1)	-	-	173393 (1)
Ongallur GP	PH Dn, Shornur	-	-	43750 (1)	-	-	173393 (1)
Muttill GP	PH Dn, Sulthan Bathery	1667 (1)	4143 (2)	5380 (1)	-	-	11190 (4)
Edavaka GP	PH Dn, Sulthan Bathery	2373 (1)	4704 (1)	11452 (1)	-	-	18529 (3)
Nattakom GP	PH Dn, Kottayam	2572 (1)	22430 (1)	-	-	-	25002 (2)
Total		3343490 (43)	4594355 (48)	9366973 (66)	6340741 (28)	47462 (3)	23693021 (188)

Appendix XV
Details of projects taken up for implementation under IDSMT
(Reference: Paragraph 3.3.7.1 ; Page 58)

(₹ in lakh)

Sl. No	Name of Municipality	No. of projects	Estimate cost	Completed		No. of ongoing projects	Expenditure	No. of projects not taken up
				No. of projects	Expenditure			
1	Attingal	10	160.18	7	95.50	1	2.43	2
2	Adoor	13	178.40	4	26.21	1	1.10	8
3	Vaikom	6	191.33	5	180.56	1	62.47	0
4	Pala	9	373.00	4	286.12	0	0	5
5	Angamaly	12	315.25	3	42.77	5	67.02	4
6	North Paravur	13	208.00	9	125.62	1	17.30	3
7	Thripunithura	9	342.55	7	266.56	0	0	2
8	Kothamangalam	10	161.54	9	203.70	1	2.76	0
9	Muvattupuzha	15	162.93	6	59.96	3	38.92	6
10	Kodungallur	2	101.90	2	278.42	0	0	0
11	Irinjalakuda	7	328.16	6	183.11	1	15.82	0
12	Chittoor Thathamangalam	10	295.75	1	62.28	2	68.15	7
13	Ottappalam	8	267.62	1	20.76	1	129.20	6
14	Ponnani	7	434.00	2	103.37	1	18.29	4
15	Koyilandi	7	393.91	6	366.91	0	0	1
16	Mattannur	9	220.46	2	23.70	5	51.03	2
17	Kanhangad	7	372.15	6	167.11	1	230.00	0
18	Perinthalmanna	7	249.78	1	21.11	1	55.05	5
19	Kuthuparamba	6	258.38	3	38.29	1	17.89	2
20	Kunnamkulam	7	345.00	1	10.39	1	44.00	5
21	Payyannur	9	332.58	4	95.27	0	0	5
22	Paravur	9	230.75	3	58.83	2	10.00	4
23	Mavelikkara	10	250.28	5	39.27	0	0	5
24	Perumbavur	6	387.00	3	386.82	1	10.79	2
25	Kalamassery	9	555.00	3	122.84	0	0	6
26	Taliparamba	10	428.50	3	251.84	6	175.62	1
Total		227	7544.40	106	3517.32	36	1017.84	85

Appendix XVI

List of LSGIs which did not levy licence fee at revised rates

(Reference: Paragraph 4.1; Page 72)

(Amount in ₹)

Sl.No.	Name of LSGI	Year	Amount collected	Amount to be collected as per High Court order	Short collection
1.	Kollam Corporation	2007-08	127878	3196950	3069072
2.	Thrissur Corporation	2007-08	118958	2973950	2854992
3.	Kozhikode Corporation	2007-08	68104	1702600	1634496
4.	Thodupuzha Municipality	2007-08	8044	201100	193056
		2008-09	9060	226500	217440
5.	Paravur Municipality	2007-08	5383	134575	129192
		2008-09	3801	95025	91224
6.	Chengannur Municipality	2007-08	6028	150700	144672
		2008-09	5523	138075	132552
7.	Pala Municipality	2007-08	5094	127350	122256
		2008-09	5280	132000	126720
8.	Cherthala Municipality	2006-07 to 2007-08	6859	171475	164616
9.	Malappuram Municipality	2007-08	33152	828800	795648
		2008-09	3547	88675	85128
10.	Neyattinkara Municipality	2007-08	14060	351500	337440
		2008-09	12877	321925	309048
11.	Kunnamkulam Municipality	2006-07 to 2008-09	11975	299375	287400
12.	Thiruvalla Municipality	2007-08	9610	240250	230640
		2008-09	8581	214525	205944
13.	Angamali Municipality	2007-08	6460	161500	155040
14.	Palakkad Municipality	2007-08	64667	1616675	1552008
15.	Kottayam Municipality	2007-08	41944	1048600	1006656
		2008-09	359430	8985750	8626320
16.	Mankulam Grama Panchayat	2008-09	2444	61100	58656
17.	Kadangod Grama Panchayat	2007-08	3735	93375	89640
		2008-09	1611	40275	38664
18.	Njarakkal Grama Panchayat	2007-08	3590	89750	86160
		2008-09	1294	32350	31056
19.	Thirumittacode Grama Panchayat	2007-08	420	10500	10080
		2008-09	780	19500	18720
20.	Kakkodi Grama Panchayat	2007-08	1808	45200	43392
		2008-09	1898	47450	45552
21.	Thiruvegapuram Grama Panchayat	2007-08	756	18900	18144
		2008-09	1195	29875	28680
22.	Nedumpuram Grama Panchayat	2007-08	1371	34275	32904
		2008-09	1530	38250	36720
23.	Upputhara Grama Panchayat	2007-08	3449	86225	82776
		2008-09	5524	138100	132576
24.	Elavancherry Grama Panchayat	2007-08	821	20525	19704
		2008-09	480	12000	11520
25.	Kottappadam Grama Panchayat	2006-07 to 2008-09	2621	65525	62904

Appendix XVI – Concl'd.

Sl.No.	Name of LSGI	Year	Amount collected	Amount to be collected as per High Court order	Short collection
26.	Thavinjal Grama Panchayat	2007-08	4938	123450	118512
		2008-09	6508	162700	156192
27.	Kumaramangalam Grama Panchayat	2007-08	448	11200	10752
		2008-09	456	11400	10944
28.	Poruvazhy Grama Panchayat	2006-07	1792	44800	43008
		2007-08	2158	53950	51792
		2008-09	1648	41200	39552
29.	Kavasseri Grama Panchayat	2007-08	4196	104900	100704
		2008-09	1924	48100	46176
30.	Elamkulam Grama Panchayat	2007-08	438	10950	10512
		2008-09	964	24100	23136
31.	Elathoor Grama Panchayat	2007-08	480	12000	11520
		2008-09	924	23100	22176
32.	Karakurissi Grama Panchayat	2007-08	1733	43325	41592
		2008-09	408	10200	9792
33.	Vellamunda Grama Panchayat	2007-08	7774	194350	186576
		2008-09	2068	51700	49632
34.	Peruvayal Grama Panchayat	2007-08	10267	256675	246408
		2008-09	5389	134725	129336
35.	Thannithode Grama Panchayat	2007-08	18274	456850	438576
		2008-09	18274	456850	438576
36.	Thenkara Grama Panchayat	2007-08	2562	64050	61488
		2008-09	3650	91250	87600
37.	Vechoochira Grama Panchayat	2007-08	554	13850	13296
		2008-09	1738	43450	41712
38.	Arakulam Grama Panchayat	2006-07	2609	65225	62616
		2008-09	2125	53125	51000
Total			1075941	26898525	25822584