

Appendix 1.1**Eleventh Schedule (Article 243G)***(Reference: Paragraph 1.6.2; Page: 4)*

1. Agriculture, including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, village and cottage industries.
10. Rural housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, culverts, bridges, ferries, waterways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Markets and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family welfare.
25. Women and child development.
26. Social welfare, including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular, of the Scheduled Castes and the Scheduled Tribes.
28. Public distribution system.
29. Maintenance of community assets.

Appendix 1.2

Twelfth Schedule (Article 243W)

(Reference: Paragraph 1.6.2; Page: 4)

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds; and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

Appendix 1.3

Year-wise break up of outstanding Inspection Reports (IRs) as on 30 June 2019

(Reference: Paragraph 1.7.1; Page: 8)

Year	Upto 2014-15	2015-16	2016-17	2017-18	2018-19	Total
ELECTION DEPARTMENT						
No. of IRs	7	3	8	0	1	19
No. of paragraphs	12	12	25	0	7	56
No. of IRs for which initial reply has not been received (no. of paragraphs)	1 (4)	2 (11)	4 (13)	-	-	7 (28)
HOME DEPARTMENT						
No. of IRs	84	59	55	53	49	300
No. of paragraphs	312	343	427	468	626	2176
No. of IRs for which initial reply has not been received (no. of paragraphs)	-	-	-	1 (6)	9 (85)	10 (91)
INFORMATION AND PUBLIC RELATIONS DEPARTMENT						
No. of IRs	8	1	1	-	-	10
No. of paragraphs	14	4	9	-	-	27
No. of IRs for which initial reply has not been received (no. of paragraphs)	2 (10)	-	-	-	-	2 (10)
WATER RESOURCES DEPARTMENT*						
No. of IRs	146	38	2	14	13	213
No. of paragraphs	387	155	23	88	73	726
No. of IRs for which initial reply has not been received (no. of paragraphs)	-	-	-	-	-	-
GRAND TOTAL						
No. of IRs outstanding						542
No. of Paragraphs outstanding						2985
No. of IRs for which initial reply has not been received (no. of paragraphs)						19 (129)

* excluding Kerala Water Authority

Appendix 1.4

Details of Action Taken Notes pending as of August 2020

(Reference: Paragraph 1.7.3; Page: 8)

Sl. No.	Department	2014-15	2015-16	2016-17	2017-18	Total
1.	Higher Education	-	1	2	-	3
2.	General Administration	-	2	-	-	2
3.	Local Self-Government	1	-	1	-	2
4.	Labour	-	-	1	-	1
5.	General Education	-	-	-	1	1
6.	Cooperation	-	-	-	1	1
7.	Consumer Affairs	-	-	-	1	1
8.	Housing	-	-	-	1	1
9.	Home	-	-	-	1	1
10.	Labour and Skills, Scheduled Castes Development, Scheduled Tribes Development	-	-	-	1	1
11.	Water Resources	-	-	-	1	1
12.	Fisheries	-	-	-	1	1
Total		1	3	4	8	16

Appendix 1.5

Statement showing the details of paragraphs pending discussion by the Public Accounts Committee as of August 2020

(Reference: Paragraph 1.7.4; Page: 9)

Sl. No.	Department	2013-14	2014-15	2015-16	2016-17	2017-18	Total
1.	Ayush	-	-	-	1	-	1
2.	Public Works	-	-	-	1	-	1
3.	General Administration	-	-	2	-	-	2
4.	General Education	-	1	-	-	1	2
5.	Cooperation	-	-	-	-	1	1
6.	Cultural Affairs	1	-	-	-	-	1
7.	Consumer Affairs	-	-	-	-	1	1
8.	Housing	1	-	-	-	1	2
9.	Home & Vigilance	-	-	-	1	1	2
10.	Labour & Skills	-	-	-	2	-	2
11.	Labour and Skills, Scheduled Castes Development, Scheduled Tribes Development	-	-	-	-	1	1
12.	Revenue	-	3	-	-	-	3
13.	Scheduled Castes Development	1	1	-	-	-	2
14.	Water Resources	-	2	1	1	1	5
15.	Information Technology	1	-	-	-	-	1
16.	Higher Education	-	2	3	2	-	7
17.	Social Justice	-	-	-	1	-	1
18.	Local Self-Government	-	1	-	1	-	2
19.	Fisheries	-	-	-	-	1	1
TOTAL		4	10	6	10	8	38

Appendix 2.1

Selected Districts and Block Panchayats

(Reference: Paragraph 2.1.3; Page: 12)

Districts	Block Panchayats
Thiruvananthapuram	<ol style="list-style-type: none"> 1. Kilimanoor 2. Pothencode 3. Chirayinkeezh 4. Nedumangad
Alappuzha	<ol style="list-style-type: none"> 1. Aryad 2. Ambalappuzha 3. Bharanikkavu 4. Champakulam
Thrissur	<ol style="list-style-type: none"> 1. Chalakudy 2. Chavakkad 3. Chowannur 4. Kodakara 5. Mullassery
Kozhikode	<ol style="list-style-type: none"> 1. Balussery 2. Koduvally 3. Panthalayani 4. Tuneri

Appendix 2.2

Details of houses with plinth area exceeding permissible limits

(Reference: Paragraph 2.1.6.3; Page: 17)

Sl. No.	Block Panchayat	PMAY ID	Area of house as per joint verification report
1.	Koduvally	1145223	above 223 sq.m
2.	Koduvally	1045681	above 121 sq.m
3.	Koduvally	1125749	above 121 sq.m
4.	Koduvally	1009439	above 121 sq.m
5.	Koduvally	1151391	above 102 sq.m
6.	Koduvally	1110547	above 102 sq.m
7.	Koduvally*	1159164	above 66 sq.m
8.	Koduvally*	1142778	above 66 sq.m
9.	Koduvally*	1137697	above 66 sq.m
10.	Tuneri	1109414	above 139 sq.m
11.	Balusserly	1147541	above 121 sq.m
12.	Balusserly	1021871	above 121 sq.m
13.	Balusserly	1001066	above 121 sq.m
14.	Aryad	1101900	above 111 sq.m
15.	Bharanikkavu	1150239	above 74 sq.m
16.	Bharanikkavu	1099596	above 74 sq.m
17.	Kilimanoor*	1169875	above 84 sq.m

* Financial assistance stopped since area exceeds the permissible limit

Appendix 2.3

Houses shown as completed in MIS seen lacking in facilities during field verification

(Reference: Paragraphs 2.1.7 and 2.1.8.2; Page: 19 and 20)

Sl. No.	Block Panchayat	Total Houses visited	Houses shown as 'completed' in MIS	Deprivation of facilities noticed by Audit during field verification			
				Electricity	LPG	Toilet	Drinking Water
1	Kilimanoor	53	13	8	13	13	3
2	Chirayinkeezh	24	7	--	3	1	2
3	Pothencode	24	9	1	2	--	--
4	Nedumangad	14	6	1	--	1	--
5	Aryad	11	4	--	2	4	--
6	Bharanikkavu	14	7	--	2	5	--
7	Champakulam	10	2	2	2	3	1
8	Ambalappuzha	12	6	5	--	4	1
9	Chalakydy	10	4	--	2	--	--
10	Kodakara	10	1	--	4	--	--
11	Mullassery	10	6	--	--	1	--
12	Chavakkad	16	4	--	15	--	--
13	Chowannur	10	5	--	--	--	--
14	Panthalayani	10	--	1	3	--	--
15	Tuneri	10	1	--	--	1	--
16	Koduvally	19	10	3	--	5	--
17	Balussery	18	12	--	1	4	--
	Total	275	97	21	49	42	7

Appendix 2.4

Breakup of unit cost and sharing pattern

(Reference: Paragraph 2.1.9.2; Page: 23)

(₹ in lakh)

Year	Category	Paid from SNA (Central-60 per cent +State 40 per cent)	DP Share (35 per cent of Addl. Assistance)	BP Share (40 per cent of Addl. Assistance)	GP Share (25 per cent of Addl. Assistance)	SC/ST** Development Department Share	Total
2016-17	General	1.20	0.28	0.32	0.20	0	2.00
	Scheduled Caste	1.20	0.28	0.32	0.20	1.00	3.00
	Scheduled Tribe	1.20	0.45	0.52	0.33	1.00	3.50
2017-18	General	1.20	0.98	1.12	0.70	0	4.00
	Scheduled Caste	1.20	0.63	0.72	0.45	1.00	4.00
	Scheduled Tribe	1.20	1.33	1.52	0.95	1.00	6.00

** The share of ST Department was met from development funds of PRIs

Appendix 2.5
Shortfall in transfer of funds by Grama Panchayats

(Reference: Paragraph 2.1.9.2; Page: 23)

Sl. No.	Block Panchayat	Grama Panchayat	Total amount required as GP share (in ₹)	Total amount transferred by GP (in ₹)	Short Payment (in per cent)
1	Chalakudy	Meloor	490000	0	100
2	Bharanikkavu	Thamarakkulam	646598	80000	88
3	Chalakudy	Kadukutty	145000	20000	86
4	Chavakkad	Vadakkekkad	1775721	320000	82
5	Panthalayani	Moodadi	363330	80000	78
6	Bharanikkavu	Nooranad	872600	270000	69
7	Tuneri	Chekiad	781000	252500	68
8	Tuneri	Purameri	243000	80000	67
9	Chalakudy	Kodassery	360000	120000	67
10	Tuneri	Tuneri	249000	100000	60
11	Tuneri	Vanimel	694333	280000	60
12	Tuneri	Valayam	666000	280000	58
13	Tuneri	Nadapuram	284000	120000	58
14	Tuneri	Edacheri	189000	80000	58
15	Chalakudy	Athirapally	210000	90000	57
16	Koduvally	Thiruvambady	495333	220000	56
17	Bharanikkavu	Palamel	553800	270000	51
18	Pothencode	Andoorkonam	2300000	1209600	47
19	Balusseri	Kottur	3850000	2041000	47
20	Kodakara	Alagappanagar	600000	320000	47
21	Kodakara	Thrikkur	450000	240000	47
22	Bharanikkavu	Bharanikkavu	782734	420000	46
23	Chirayinkeezh	Anchuthengu	2520000	1405000	44
24	Chalakudy	Pariyaram	365000	215000	41
25	Nedumangad	Anad	1020417	615000	40
26	Koduvally	Kodanchery	1043083	652000	37
27	Pothencode	Azhoor	2640000	1755000	34
28	Champakulam	Kainakary	220000	150000	32
29	Pothencode	Pothencode	2240000	1560000	30
30	Koduvally	Madavoor	1010333	710410	30
31	Pothencode	Kadinamkulam	2800000	1980000	29
32	Pothencode	Mangalapuram	2620000	1895000	28
33	Chavakkad	Punnayurkulam	2937908	2170000	26
34	Koduvally	Puduppadi	1017667	770600	24
35	Kilimanoor	Navaikulam	4208852	3225000	23
36	Kilimanoor	Nagaroor	3211988	2565000	20
37	Kilimanoor	Karavaram	5315406	4385000	18
38	Bharanikkavu	Chunakkara	387000	320000	17
39	Chalakudy	Koratty	125000	105000	16
40	Panthalayani	Arikulam	307000	270000	12
41	Chirayinkeezh	Mudakkal	2080000	1978878	5
42	Chirayinkeezh	Chirayinkeezh	2070000	1970000	5
43	Mullassery	Pavaratty	768200	760000	1

Appendix 2.6

Excess funds transferred by Grama Panchayats

(Reference: Paragraph 2.1.9.2; Page: 23)

Sl. No.	Block Panchayat	Grama Panchayat	Total amount required as GP share (in ₹)	Total amount transferred by GP (in ₹)	Excess Payment (in per cent)
1	Balussery	Panangad	2520000	2626500	4
2	Kilimanoor	Kilimanoor	1863778	1944000	4
3	Chirayinkeezh	Kizhuvilam	2220000	2320000	5
4	Kilimanoor	Pazhayakunnummel	2782930	2922500	5
5	Kilimanoor	Pulimath	3297434	3485000	6
6	Chavakkad	Kadappuram	980000	1040000	6
7	Kilimanoor	Madavoor	2829512	3106000	10
8	Mullassery	Elavally	700500	770000	10
9	Aryad	Muhamma	235000	275000	17
10	Kodakara	Kodakara	677000	793708	17
11	Koduvally	Kizhakkoth	1851000	2241662	21
12	Koduvally	Koodaranji	1302000	1623000	25
13	Kilimanoor	Pallickal	321108	414000	29
14	Kodakara	Mattathur	906080	1177500	30
15	Chavakkad	Punnayur	658000	920000	40
16	Koduvally	Omassery	914333	1280000	40
17	Chavakkad	Orumanayur	682999	964730	41
18	Chirayinkeezh	Vakkom	375000	550000	47
19	Koduvally	Kattippara	752333	1105374	47
20	Mullassery	Venkidangu	1750000	2575800	47
21	Bharanikkavu	Vallikunnam	559001	840000	50
22	Aryad	Mararikkulam South	970000	1520000	57
23	Kodakara	Pudukkad	331000	525000	59
24	Balussery	Ulliyeri	1190000	2146625	80
25	Aryad	Aryad	440000	820000	86
26	Chirayinkeezh	Kadakkavoor	720000	1391000	93
27	Aryad	Mannanchery	450000	880000	96
28	Koduvally	Thamarassery	638333	1330000	108
29	Kodakara	Varandarappilly	1114080	2347396	111
30	Mullassery	Mullassery	895000	2225000	149
31	Panthalayani	Chemancheri	271000	737875	172
32	Balussery	Naduvannur	840000	2432425	190
33	Balussery	Unnikulam	2520000	7671000	204
34	Balussery	Koorachund	1120000	3783000	238
35	Balussery	Balussery	700000	2440606	249
36	Panthalayani	Chengottukavu	205000	806000	293
37	Panthalayani	Atholi	342000	1354000	296
38	Kodakara	Nenmanikkara	Nil	295000	

Appendix 2.7

Details of short levy of Property Tax

(Reference: Paragraph 2.6; Page: 35)

Proportionate allocation of excluded area to each floor for the calculation of property tax

Floor	Plinth area (m ²)	Total excluded common area (m ²)	Area for calculation of property tax of each floor after proportionate allocation of excluded area (m ²)
Basement floor	11291.880	10697.09	$(11291.88/40240.91) \times 10697.09 = 3001.68$
Ground Floor	10078.66		$(10078.66/40240.91) \times 10697.09 = 2679.17$
First Floor	9368.61		$(9368.61/40240.91) \times 10697.09 = 2490.42$
Second Floor	9419.85		$(9419.85/40240.91) \times 10697.09 = 2504.04$
Terrace Floor	81.91		$(81.91/40240.91) \times 10697.09 = 21.77$
Total	40240.91		

Statement showing short levy of Property Tax in respect of Sobha City Mall, Kolazhy Grama Panchayat, Thrissur for the period from 2015-16 to 2017-18

(in ₹)

Floor	Proportionate allocation of excluded area to each floor	Rate of tax applicable ₹80/m ²	Mandatory Additions: 20 per cent for road approach, 15 per cent for granite flooring, 10 per cent for centralised A/C Total = 45 per cent	PT due after mandatory additions	Deductions: 5 per cent for first floor, 10 per cent for second floor and 15 per cent for third floor	PT	+ Library Cess 5 per cent	Total PT due
Basement	3001.68	240134.40	108060.48	348194.88	0	348194.88	17409.74	365604.62
Ground	2679.17	214333.60	96450.12	310783.72	0	310783.72	15539.19	326322.91
First	2490.42	199233.60	89655.12	288888.72	14444.44	274444.28	13722.21	288166.49
Second	2504.05	200324.00	90145.80	290469.80	29046.98	261422.82	13071.14	274493.96
Terrace	21.77	1741.60	783.72	2525.32	378.79	2146.53	107.33	2253.86
Total	10697.09	855767.20	385095.24	1240862.44				1256841.84

Property Tax for excluded area for one year = ₹12.57 lakh

Property Tax for three-year period from 2015-16 to 2017-18 = ₹37.71 lakh

Appendix 2.8

Excess payment to the Contractor

(Reference: Paragraph 2.9; Page: 39)

Name of the item of work	Rate as per agreement (₹)	Quantity of work done as per M-Book	Excess payment to the contractor (₹)	Remarks of Audit based on joint site verification
Fixing of wall tiles in 16 pillars	1095.17 per m ²	49.92 m ²	54671	Ceramic tiles were not fixed in 16 pillars.
Vitrified tiles on top of the duct	1713.75 per m ²	23 m ²	39416	Two ducts for collecting drain water were not covered and tiles not fixed.
Cement plastering in slabs	200.65 per m ²	54 m ²	10835	Since the cement plastering is an item of work included in the work of fixing granite/marble on reinforced cement concrete slabs, it should not have been shown as a separate item.
Surfacing fish vending table	7368.17 per m ²	74.284 m ²	306334*	The surface of the table was fixed with black granite stone instead of mirror finished Italian marble.
Excess paid			411256	

* ₹4123.82 x 74.284 m² = ₹306334

₹4123.82 = ₹7368.17 (cost of mirror finished Italian marble) - ₹3244.35 (cost of black granite stone)

Appendix 2.9

Bank Account wise loss of interest for the period April 2015 to March 2018 due to failure to convert Savings Bank Accounts into Savifix/Saviplus Accounts

(Reference: Paragraph 2.10; Page: 41)

(in ₹)

Sl. No.	Name of Account/MP	Name of Bank	Account Number	Loss of Interest
ALAPPUZHA				
1.	T N Seema	Kerala Gramin Bank	40553100004661	255046
2.	H K Dua	State Bank of India	67345719378	148745
3.	Richard Hay	Punjab National Bank	4252000100141808	7364
ERNAKULAM				
4.	Joy Abraham	Union Bank of India	385402010053747	76915
5.	Abdul Wahab	Union Bank of India	385402010059361	11663
6.	Jose K Mani	Union Bank of India	385402010055025	197116
7.	Innocent	Union Bank of India	385402010052920	2653188
8.	Richard Hay	United Bank of India	2152010020934	18269
9.	K V Thomas	Union Bank of India	385402010052921	4537128
10.	Joice George	Bank of Baroda	30580100003735	183407
IDUKKI				
11.	P T Thomas	Union Bank of India	346702010010985	1032673
12.	Joice George	Union Bank of India	346702010023117	1953450
13.	C P Narayanan	Union Bank of India	346702010014543	22235
14.	M P Achuthan	State Bank of India	67155301447	37939
15.	Richard Hay	State Bank of India	67398343833	24745
16.	Administrative Expenses	State Bank of India	67311584145	98487
KANNUR				
17.	P J Kurien	State Bank of India	67068978825	22398
18.	K K Ragesh	Syndicate Bank	42632200006975	2033171
19.	A K Antony	Canara Bank	5015101000604	120582
20.	Joy Abraham	State Bank of India	35774372060	25269
21.	Vayalar Ravi	State Bank of India	35773951650	112116
22.	Abdul Wahab	State Bank of India	35774363408	4007
23.	Richard Hay	State Bank of India	35759684089	225983
KASARAGOD				
24.	P Karunakaran	Union Bank of India	501002010012000	2740412
25.	C P Narayanan	Indian Bank	632774282	27989
KOTTAYAM				
26.	Jayashree	State Bank of Travancore	67318628202	266625
27.	Anto Antony	State Bank of Travancore	67302284120	45899
KOZHICODE				
28.	M Ramachandran	Syndicate Bank	44052010083569	1013746
29.	M K Raghavan	Canara Bank	4885101000282	3293369
30.	K K Ragesh	Canara Bank	0839101046647	469090
31.	M P Veerendrakumar	Kerala Gramin Bank	40256101017496	81359
32.	Abdul Wahab	Kerala Gramin Bank	40256101017487	38047

Sl. No.	Name of Account/MP	Name of Bank	Account Number	Loss of Interest
PATHANAMTHITTA				
33.	K N Balagopal	State Bank of Travancore	67199933088	86031
34.	Vayalar Ravi	Canara Bank	2318101052033	351411
35.	Ashok S Ganguly	State Bank of Travancore	67319906245	269436
36.	Sachin Tendulkar	Punjab National Bank	4802000100019254	30503
37.	T N Seema	State Bank of Travancore	67177056748	188512
38.	A K Antony	State Bank of India	3013642356-5	616925
39.	Anto Antony	Punjab National Bank	4802000100017399	1722994
40.	P J Kurien	Punjab National Bank	3922001100000017	917385
THIRUVANANTHAPURAM				
41.	C P Narayanan	Indian Overseas Bank	042801000016900	1198792
42.	T N Seema	Indian Bank	909591626	1592377
43.	M P Achuthan	Indian Overseas Bank	076401000011381	1668216
44.	Shashi Tharoor	Indian Overseas Bank	046201000010900	2705795
45.	Shashi Tharoor	Indian Overseas Bank	046201000013000	3195494
46.	A Sampath	Indian Overseas Bank	117101000011000	2398325
47.	Vayalar Ravi	State Bank of Travancore	67294787650	82411
48.	A K Antony	Canara Bank	2499101009098	236189
49.	A Sampath	Indian Overseas Bank	117101000008001	1027486
50.	Suresh Gopi	State Bank of India	67366627993	1579091
51.	Richard Hay	Indian Bank	6400259070	902124
52.	CPMU	State Bank of India	67181158564	1300466
WAYANAD				
53.	M I Shanavas	Canara Bank	0137101060740	2376121
54.	A K Antony	Syndicate Bank	47532200026735	71489
55.	K K Ragesh	Syndicate Bank	47532200029649	192522
56.	Richard Hay	Syndicate Bank	47532200038018	38369
57.	M P Veerendrakumar	Corporation Bank	520101036448091	1066692
58.	Suresh Gopi	Corporation Bank	520101036452961	2163
59.	Abdul Wahab	Corporation Bank	520101036453079	1190
60.	Administrative Expense	Canara Bank	0137101062678	4571
TOTAL				47601512