

# **APPENDICES**



**Appendix 1.1**  
**Eleventh Schedule (Article 243G)**  
*(Reference: Paragraph 1.2.1, Page 1)*

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 1.2.1, Page 2)*

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 environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the physically and intellectually disabled.
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 slaughterhouses and tanneries.

**Appendix 2.1**  
**Results of Supplementary Audit**  
*(Reference: Paragraph 2.2, Page 13)*

Sl. No.	Name of Institution	Type of Institution	Year of Audit	Non creation of provision	Non inclusion of comparative amounts in AFS	Non inclusion of Financial/key Ratios	Non preparation of appending statements	Improper accounting of Assets and Liabilities	Improper accounting of Income and Expenditure	Grand Total
1	Anthoor	Municipality	2019-20		1	1	1			3
2	Arimpur	GP	2019-20	1	1	1	1	1	1	6
3	Aruvikkara	GP	2019-20	1					1	2
4	Aryanad	GP	2020-21		1	1	1			3
5	Avinissery	GP	2019-20		1	1	1			3
6	Azhikode	GP	2020-21		1	1	1			3
7	Balaramapuram	GP	2019-20	1	1				1	3
8	Chadayamangalam	GP	2018-19		1	1	1		1	4
9	Chathanoor	GP	2019-20		1	1	1			3
10	Chazhoor	GP	2019-20	1	1	1	1	1	1	6
11	Chengamanad	GP	2020-21		1		1	1		3
12	Cherpu	BP	2018-19	1	1	1	1	1	1	6
13	Chirakkal	GP	2018-19		1	1	1			3
14	Chirakkara	GP	2018-19						1	1
15	Choondal	GP	2018-19	1	1	1	1	1	1	6
16	Dharmadom	GP	2018-19		1					1
17	Eranholi	GP	2020-21		1	1	1			3
18	Kadakkal	GP	2018-19		1	1	1			3
19	Kalluvathukkal	GP	2018-19		1	1	1		1	4
20	Kanjiramkulam	GP	2020-21		1	1	1			3
21	Kannur	BP	2018-19		1	1	1			3
22	Karakulam	GP	2019-20		1	1	1		1	4
23	Karukutty	GP	2020-21		1		1	1		3
24	Kilimanoor	GP	2020-21	1	1	1	1			4
25	Kizhakkambalam	GP	2019-20		1		1	1		3
26	Kunnathunad	GP	2019-20		1		1	1		3

Sl. No.	Name of Institution	Type of Institution	Year of Audit	Non creation of provision	Non inclusion of comparative amounts in AFS	Non inclusion of Financial/key Ratios	Non preparation of appending statements	Improper accounting of Assets and Liabilities	Improper accounting of Income and Expenditure	Grand Total
27	Kuttichal	GP	2019-20	1	1	1	1			4
28	Mangalapuram	GP	2019-20		1					1
29	Manickal	GP	2019-20	1					1	2
30	Muzhappilangad	GP	2020-21		1	1	1			3
31	Nellanad	GP	2020-21	1	1	1	1			4
32	Nanniyode	GP	2019-20	1	1	1	1			4
33	Nedumbassery	GP	2019-20		1		1	1		3
34	New Mahi	GP	2018-19		1					1
35	Nilamel	GP	2018-19		1	1	1			3
36	Pallichal	GP	2019-20	1	1	1	1			4
37	Pallickal	GP	2018-19		1	1	1			3
38	Pananchery	GP	2018-19	1	1	1	1	1		5
39	Panavoor	GP	2019-20	1					1	2
40	Pazhayakunnummel	GP	2019-20	1	1	1	1			4
41	Perumkadavila	GP	2020-21	1	1	1	1		1	5
42	Poovar	GP	2019-20	1	1	1	1			4
43	Pothencode	GP	2020-21	1					1	2
44	Punalur	Municipality	2018-19						1	1
45	Puthoor	GP	2018-19	1	1	1	1	1	1	6
46	Thalassery	BP	2018-19		1	1	1			3
47	Tholicode	GP	2019-20		1	1	1			3
48	Vamanapuram	GP	2019-20	1	1	1	1		1	5
49	Vazhakulam	GP	2020-21		1		1	1		3
50	Vellanad	GP	2019-20	1	1	1	1			4
51	Vembayam	GP	2019-20		1	1	1		1	4
52	Vithura	GP	2020-21		1	1	1			3
	<b>Total</b>			<b>21</b>	<b>46</b>	<b>36</b>	<b>42</b>	<b>12</b>	<b>18</b>	<b>175</b>

**Appendix 3.1**  
**Selected urban local bodies**  
*(Reference: Paragraph 3.4.1, Page 18)*

<b>Municipal Corporations</b>	
1	Thiruvananthapuram
2	Kochi
3	Kozhikode
<b>Municipalities</b>	
1	Nedumangad
2	Varkala
3	Thripunithura
4	Kalamassery
5	North Paravur
6	Angamaly
7	Tirur
8	Malappuram
9	Kondotty
10	Koyilandy
11	Vadakara

**Appendix 3.2**  
**Unaided educational institutions not paying property tax**  
*(Reference: Paragraph 3.6.1.3, Page 28)*

*(In ₹)*

Sl. No.	Name of ULB	Institution	Building Number	Area (sq.m)	Rate	Basic Tax	Net basic tax after addition/concession	Library Cess	Service Cess	Total tax	Tax due for the period 2016-17 to 2021-22
1	Kalamassery	School of Engineering, CUSAT	Ward 22	18218	15	273393	273393	13670	0	287063	1722378
2	Kalamassery	Kunjali Marakkar School of Marine Engineering	Ward 27	10209.85	15	153147	153147	7657	0	160804	964824
3	Thiruvananthapuram	Christ Nagar College of Education	57/2791	1881.91	20	37638	33874	1694	3387	38956	233736
4	Thiruvananthapuram	Christ Nagar School	57/2777, 2778, 2779	9810.14	20	196203	176583	8829	17658	203070	1218420
5	Thiruvananthapuram	BNV College of Teacher Education	57/3315	2332.46	20	46649	37319	1866	3732	42917	257502
6	Kozhikode	Bharatiya Vidya Bhavan School	Ward 23	7916.5	16	126664	151996.8	6333.2	0	158330	791650
7	Kozhikode	Shree Gujarati Vidyalaya-Higher Secondary School	Ward 61	2500	16	40000	40000	2000	0	42000	252000
<b>Total</b>											<b>5440510</b>



**Appendix 3.3**  
**Service charge due from Government of India buildings**  
*(Reference: Paragraph 3.6.1.4, Page 29)*

Sl. No.	Name of ULBs	Nature of occupancy	Details of buildings		Rate per sq.m (In ₹)	Service Charge per year (In ₹) (Percentage of property tax as decided by ULB)	Total Service Charge due (In ₹) (Period in years)
			Number of buildings	Area in sq.m			
1	Municipal Corporation, Kochi	Office	4	17500.59	90	660063 (33)	3960378 (6)
2	Municipal Corporation, Kozhikode	Office	88	7943.81	75	315938 (50)	947814 (3)
		Quarters	25	705	14	5181 (50)	15543 (3)
3	Municipal Office, Malappuram	Office	1	260.8	60	12323 (75)	73938 (6)
		Quarters	8	528.72	6	2498 (75)	14988 (6)
<b>Total</b>			<b>126</b>				<b>5012661</b>

**Appendix 3.4**  
**Total tax due from BSNL buildings**  
*(Reference: Paragraph 3.6.1.5, Page 29)*

(In ₹)

Sl. No.	Name of ULBs	Details of buildings				Rate per sq.m	Basic tax	Library Cess	Service Cess	Net tax per year	Tax due for 2016-17 to 2021-22	Tax due for cases not assessed	Total tax due	
		Total no. of Building units	No. of assessed units	No. of units not assessed	Area of assessed units (sq.m)									
1.	Thiruvananthapuram	Office	16	Nil	16	41078	80	3614849	180742	361485	4157076	-	24942456	24942456
		Quarters	9	Nil	9	8130	16	143084	7154	14308	164548	-	987288	987288
2.	Kochi	Office	4	4	Nil	3033.84	90	327655	15654	0	343309	2059854	-	2059854
		Quarters	143	Nil	143	7308	20	146160	7308	0	153468	-	920808	920808
3.	Kozhikode	Office	4	Nil	4	2409.86	75	180739	9037	0	189776	-	1138653	1138653
		Quarters	44	Nil	44	10168	14	142352	7118	0	149470	-	896820	896820
4.	Varkala	Office	-	-	-	-	-	-	-	-	-	-	-	-
		Quarters	6	6	Nil	597	-	29545	1477	2955	33977	203862	-	203862
5.	Nedumangad	Office	-	-	-	Nil	-	-	-	-	-	-	-	Nil
		Quarters	-	-	-	Nil	-	-	-	-	-	-	-	Nil
6.	North Paravur	Office	6	6	Nil	3342.82	60	220590	11027	0	231617	1389702	-	1389702
		Quarters	8	8	Nil	566.06	14	4900	242	0	5142	30852	-	30852
7.	Thripunithura	Office	2	2	Nil	1716.36	40	78954	3948	0	82902	497412	-	497412
		Quarters	16	16	Nil	807.3	12	11624	582	0	12206	73236	-	73236
8.	Kalamassery	Office	5	5	Nil	1420	70	119280	5964	0	125244	751464	-	751464
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
9.	Angamaly	Office	3	3	Nil	2561.43	50	87288	4364	0	91652	549912	-	549912
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
10.	Tirur	Office	5	5	Nil	1694.67	70	118626	5930	11862	136417	818502	-	818502
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
11.	Malappuram	Office	2	2	Nil	1127.7	60	67662	3383	0	71045	426270	-	426270
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
12.	Kondotty	Office	2	2	Nil	494	60	29640	1482	0	31122	186732	-	186732
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
13.	Vadakara	Office	1	1	Nil	2280	70	159600	7980	0	167580	1005480	-	1005480
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
14.	Koyilandy	Office	3	Nil	3	667.5	60	40050	2003	0	42053	-	252318	252318
		Quarters	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>			<b>279</b>	<b>60</b>	<b>219</b>	<b>89402.54</b>		<b>5522598</b>	<b>275395</b>	<b>390610</b>	<b>6188604</b>	<b>7993278</b>	<b>29138343</b>	<b>37131621</b>

**Appendix 3.5**  
**Tax due from Government of Kerala buildings**  
*(Reference: Paragraph 3.6.1.6, Page 30)*

Sl. No.	Name of ULBs	Number of buildings	Tax due for 2016-22	
			Non-assessment (In ₹)	Arrear (In ₹)
1	Kozhikode	83	3538152	-
2	Thiruvananthapuram	172	-	237086161
3	Kochi	7	-	21009510
4	Tirur	23	-	1455797
5	Malappuram	27	-	5302496
	<b>Total</b>		<b>3538152</b>	<b>264853964</b>

**Appendix 3.6**  
**Short demand from serviced apartments**  
*(Reference: Paragraph 3.6.2.1, Page 31)*

**(In ₹)**

Sl No.	Name of ULB	Building Name	Ward No./ Building No	Plinth area of the building (sq.m)	Rate of tax applied	Total Tax assessed	Rate of tax applicable	Basic Tax	Net tax after addition/ concession	Service Cess	Library cess	Tax due per year	Short Demand	Total Short Demand (for period in years)
1	Thiruvananthapuram	DownTown Holidays	27/2086 to 2095	1050.73	16	28663	60	63044	63044	6304	3152	72500	43837	263022 (6)
2	Thiruvananthapuram	Beersheba Apartments	15/434 1 to 4	516.88	16	11418	60	31013	37215	3722	1861	42798	31380	188280 (6)
3	Thiruvananthapuram	Green Royale	24/1276 1 to 6	600.17	16	11051	60	36010	36010	3601	1801	41412	30361	121444 (6)
4	Thiruvananthapuram	Renjini Apartments	27/1756 to1759	492.34	16	16376	60	29540	29540	2954	1477	33971	17595	105570 (6)
5	Thiruvananthapuram	SP Plaza Apartments	41/1841 1 to 8	801.79	16	13289	60	48107	43297	4330	2165	49792	36503	219018 (6)
6	Thiruvananthapuram	Swades My Home	81/684, 684 (1 to 30)	2072.33	16	38153	60	124338	124338	12433	6216	142987	104834	419336 (4)
7	Kochi	D'Homz Suites	56/2196 A, B-B7, C-C7, D-D7	1461.04	20	33386	60	92573	96429	0	4821	101250	67864	407184 (6)
8	Kochi	Grace Apart Hotel	72/352 A1 to 13	662.69	20	15336	60	39761	43738	0	2187	45925	30589	45884 (1.5)
9	Kochi	Casa Allay	40/2053 A, B, C	212.72	20	4471	60	12763	12763	0	638	13401	8930	53580 (6)
10	Kochi	Castillo Inn	40/2056 A, A1, A2, A3	342.6	20	7196	60	20556	20556	0	1028	21584	14388	57552 (4)
11	Kochi	Orient Glory Holidays	38/3661 to 3667	481.94	20	4876	60	28916	28916	0	1446	30362	25486	152916 (6)
12	Kozhikode	City Home Hotel Apartments	63/516 to 530	738.98	14	22822	60	44339	44339	0	2217	46556	23734	142404 (6)
13	Kozhikode	Hotel Villa Maryam	63/3904 B1, C, D, E, F, G, H, I, J, K, L, M	1054.44	14	18612	60	63266	75920	0	3796	79716	61104	274968 (4.5)
14	Kozhikode	Prithvi & Ganga Apartments	68/1347	369.6	14	5383	60	22176	22176	0	1109	23285	17902	107412 (6)
15	Kozhikode	Eco Ville Suites	64/2214 A to E	587.29	14	10367	60	35237	42285	0	2114	44399	34032	204192 (6)
	<b>Total</b>													<b>2762762</b>

**Appendix 3.7**  
**Loss of revenue due to application of incorrect rate**  
*(Reference: Paragraph 3.6.2.3, Page 32)*

Name of ULB	Number of commercial buildings with plinth area above 100 sq.m, but assessed at incorrect lower rate	Short/incorrect assessment of commercial buildings with plinth area above 100 sq.m (In ₹)	Number of commercial buildings with plinth area above 200 sq.m, but assessed at incorrect lower rate	Short/incorrect assessment of commercial buildings with plinth area above 200 sq.m (In ₹)	Total short assessment (In ₹)
Thiruvananthapuram	801	25929970	32	2636137	28566107
Kochi	402	16027224	18	3553631	19580855
Kozhikode	488	13451317	23	1542366	14993683
Nedumangad	24	692833	2	99702	792535
Varkala	9	178075	0	0	178075
Thripunithura	26	397679	1	32964	430643
North Paravur	25	516972	0	0	516972
Kalamassery	44	1665748	5	4173050	5838798
Angamaly	8	152257	0	0	152257
Malappuram	47	1484643	0	0	1484643
Kondotty	14	374575	0	0	374575
Tirur	6	291922	3	1351183	1643105
Koyilandy	27	344245	0	0	344245
Vadakara	87	1722419	0	0	1722419
<b>Total</b>	<b>2008</b>	<b>63229879</b>	<b>84</b>	<b>13389033</b>	<b>76618912</b>

**Appendix 3.8**  
**Details of dishonoured cheques**  
*(Reference: Paragraph 3.9.3, Page 40)*

Sl. No.	Receipt No	Date of Receipt	Cheque No.	Date of issue of cheque	Amount (In ₹)	TC Number of the building	Date of return of cheque
1	119290500671	26/10/2019	000790	30/09/2019	39650	98/3745/2	30/10/2019
2	120430500448	30/03/2021	110110	30/03/2021	148258	24/2965/2	28/06/2021
3	121430500253	06/09/2021	770872	06/09/2021	176623	24/1817	21/10/2021
4	121140500658	11/10/2021	418009	29/09/2021	39624	15/3797/4	06/11/2021
5	122140500374	26/08/2022	100004	26/08/2022	157039	29/4559	17/09/2022
				<b>Total</b>	<b>561194</b>		

**Appendix 3.9**  
**Status of implementation of SFC recommendations related to property tax**  
*(Reference: Paragraph 3.10.4, Page 44)*

SFC	Major recommendations related to property tax	Status of acceptance by Government	Status of Implementation	Impact of non-implementation as revealed in audit
Fourth SFC	As per the existing statutes, service tax shall be levied by the ULB subject to the minimum rate fixed for sanitation, water supply, scavenging, street lighting and drainage wherever such services are provided by the Local Governments (LGs). This provision of the statute is not being explored by majority of LGs. Service Tax Rules may be issued immediately.	The Recommendation has been accepted and the term 'service tax' shall be renamed as 'civic service tax'	Not implemented	Non levy of service cess resulted in loss of potential revenue of ₹84.40 crore in 10 selected ULBs
Fifth SFC	There should be proper mechanism to identify unauthorised constructions/expansions and to tax accordingly. Government should issue directions/ instructions in this regard to LGs.	Accepted	Not implemented	Audit on joint physical verification detected 36 unauthorised constructions in 10 selected ULBs. This indicates the absence of a proper mechanism to identify unauthorised constructions and tax due thereon amounted to ₹4.87 crore during 2016-2022.
Fifth SFC	The Kerala Panchayat Raj (Property Tax, Service cess and Surcharge) Rules, 2011 as amended in 2013 has to be enforced by revoking G.O(Ms)No.144/15/LSGD dated 27/04/2015. The property tax should be revised at the expiry of every five years as envisaged in the Kerala Municipality Act and the rules in this regard be framed/amended promptly. Loss of revenue, if any, incurred by LGs due to lack of timely revision of property tax has to be completely compensated by the State Government at the rate of 5 <i>per cent</i> per annum, as contemplated in section 233(4) of the Kerala Municipality Act.	Partially accepted	Not implemented	There was a loss of ₹55.93 crore due to non-implementation of periodical revision of property tax in the selected ULBs.

**Appendix 3.10**  
**Property tax due from unauthorised constructions**  
*(Reference: Paragraph 3.11.1, Page 45)*

Sl. No.	Name of ULB	Name and address of the owner	Ward No./ Building No (For the actual area as per occupancy)	Unauthorised area detected (sq.m)	Nature of occupancy	Rate of tax applicable (In ₹)	Basic tax (In ₹)	Net tax after addition and concession (In ₹)	Service Cess (In ₹)	Library cess (In ₹)	Tax due per year (In ₹)	Tax at compounded rate (In ₹)	Total tax due for the period (In ₹) ( period in years)
1.	Thiruvananthapuram	LBS Institute of Technology for Women, Poojappura	-	14087.60	Educational	20	281754	338105	33811	16905	388821	1166463	6998778 (6)
2.	Thiruvananthapuram	LBS College – Hostel	-	2800	Special residence	60	168000	201600	20160	10080	231840	695520	3477600 (5)
3.	Thiruvananthapuram	Swades my home	-	146.56	Assembly/ conference hall	60	8793	8793	879	439	10111	30333	121332 (4)
4.	Thiruvananthapuram	BM Convention Centre	-	3781.40	Auditorium	60	226884	283605	28361	14180	326146	978437	3913748 (4)
5.	Thiruvananthapuram	TOSS Badminton Academy	-	2076.76	Badminton Court, Gym	60	124606	112145	11215	5607	128967	386901	2321406 (6)
6.	Thiruvananthapuram	National College	-	6270.55	Self-Financing Course	20	125411	112870	11288	5643	129800	389401	2336406 (6)
7.	Thiruvananthapuram	ACE College	-	19218.29	Self-Financing Course	20	384364	442018	44202	22100	508322	1524963	13724667 (9)
8.	Kochi	St. Teresa's College	67/9200 A	338.32	Classroom	20	6766	8120	0	406	8526	25578	127890 (5)
9.	Kochi	St. Albert's College	-	377.05	Classroom	20	7541	9049	0	452	9501	28503	142515 (5)
10.	Kochi	Casa Allay	40/2053 A, B, C	74.27	Serviced Apartment	60	4456	4456	0	223	4679	14037	84222 (6)
11.	Kochi	Orient Glory Holidays	38/3661 to 3667	240.98	Serviced Apartment	60	14459	14459	0	723	15182	45546	273276 (6)
12.	Kochi	Mangalam Daily	53/2105	154.97	Office	90	13947	16737	0	837	17574	52722	210888 (4)



Sl. No.	Name of ULB	Name and address of the owner	Ward No./ Building No (For the actual area as per occupancy)	Unauthorised area detected (sq.m)	Nature of occupancy	Rate of tax applicable (In ₹)	Basic tax(In ₹)	Net tax after addition and concession(In ₹)	Service Cess(In ₹)	Library cess(In ₹)	Tax due per year(In ₹)	Tax at compounded rate(In ₹)	Total tax due for the period (In ₹) ( period in years)
13.	Kochi	Girija	45/2128 to 2130	150	Assembly Hall	60	9000	9450	0	473	9923	29769	148845 (5)
14.	Kochi	Amrita Trade Tower	62/1439 to 1511	14	Bunk	90	1260	1512	0	76	1588	4764	23820 (5)
15.	Kochi	Amrita Trade Tower	62/1439 to 1511	245.11	Educational Institution	20	4902	5883	0	294	6177	18531	92655 (5)
16.	Kochi	Amrita Trade Tower	-	135.68	Office	90	12211	14653	0	733	15385	46155	230775 (5)
17.	Varkala	Sree Narayana Guru College of Advanced Studies	-	4172.33	Self-financing course	15	62585	56327	5632	2816	64775	194325	1748925 (9)
18.	Varkala	SNGCAS College - Ladies hostel	-	1034.58	Special residence	50	51729	46556	4656	2328	53540	160620	1445580 (9)
19.	Varkala	Sivagiri convention centre	-	7823.73	Dormitories, double rooms	50	391187	352068	35207	17603	404818	1214634	2429268 (2)
20.	North Paravur	Treeza Garden	27/289	365.13	Commercial	80	29210	26289	0	1314	27603	82809	496854 (6)
21.	North Paravur	Treeza Garden	-	100.22	Assembly hall	50	5011	4510	0	226	4736	14208	85248 (6)
22.	North Paravur	Legends Paravur	-	208.74	Shuttle Court	50	10437	9393	0	470	9854	29562	29562 (1)
23.	North Paravur	Posh Shuttlers	-	167.40	Shuttle Court	50	8370	9207	0	461	9668	29004	14502 (0.5)
24.	North Paravur	MIST Shuttle Court	-	182	Shuttle Court	50	9100	8190	0	410	8600	25800	64500 (2.5)
25.	North Paravur	FAZA Tower	-	418.50	Shuttle Court	50	20925	25110	0	1256	26366	79098	158196 (2)
26.	Kalamassery	Changampuzha Nagar Sports Club	-	195.75	Shuttle Court	50	9788	9788	0	490	10278	30834	185004 (6)

Sl. No.	Name of ULB	Name and address of the owner	Ward No./ Building No (For the actual area as per occupancy)	Unauthorised area detected (sq.m)	Nature of occupancy	Rate of tax applicable (In ₹)	Basic tax(In ₹)	Net tax after addition and concession(In ₹)	Service Cess(In ₹)	Library cess(In ₹)	Tax due per year(In ₹)	Tax at compounded rate(In ₹)	Total tax due for the period (In ₹) ( period in years)
27.	Thripunithura	Cricknet Academy Pavillion Building	-	52.85	Assembly Hall	45	2379	2855	286	143	3284	9852	29556 (3)
28.	Thripunithura	Badminton Academy	-	394.80	Assembly Hall	45	17766	17766	1777	889	20432	61296	153240 (2.5)
29.	Angamaly	Cultural Society of Angamaly	-	863.28	Auditorium	40	34531	37984	0	1899	39883	119649	717894 (6)
30.	Kondotty	Preeti silks	35/590 to 626	458	Textiles	70	32060	38472	0	1924	40396	121188	727128 (6)
31.	Kondotty	4p Mart	10/1594 to 1599	1712	Supermarket	90	154080	169488	0	7704	177192	531576	2657880 (5)
32.	Kondotty	Mercy hospital	10/1026, 1027	759	Hospital	6	4554	4554	0	227	4781	14343	86058 (6)
33.	Kondotty	Bus stand building	32/659 to 722	472.50	Shops	70	33075	33075	0	1654	34729	104187	625122 (6)
34.	Malappuram	Jamjoom Hyper market	15/477, 477 A to U	506	Supermarket	100	50600	55660	0	2530	58190	174570	1047420 (6)
35.	Vadakara	Orange supermarket	7/179A to Q	437.40	Supermarket	140	61236	73483	0	3062	76545	229635	918540 (4)
36.	Vadakara	Parco Hospital	-	3418	Hospital	15	51270	69214	0	2564	71778	215334	861336 (4)
<b>Total</b>													<b>48710636</b>

**Appendix 3.11**  
**Property tax due from unauthorised mobile towers**  
*(Reference: Paragraph 3.11.5, Page 48)*

Name of ULB	Number of wards verified and total number of wards in ULB	Number of mobile towers which had not obtained permit	Amount of permit fee for unauthorised mobile tower (₹10000 per tower) on compounding double charge (In ₹)	Amount of property tax for unauthorised mobile towers till 2021-22 (In ₹)
Thiruvananthapuram	100/100	218	4360000	13734000
Kochi	2/74	12	240000	2604400
Angamaly	3/30	3	60000	605475
North Paravoor	1/29	2	40000	32436
Malappuram	1/40	1	20000	330750
<b>Total</b>		<b>236</b>	<b>4720000</b>	<b>17307061</b>

**Appendix 3.12**  
**Details of short duration of time for file processing and bypassing of segregation of duties**  
*(Reference: Paragraph 3.11.7, Page 49)*

Time taken for file processing	From Data entry to Verification	From Verification to Approval
Zero to one second	In 1140 instances (Data Entry Operator and Verifier same)	In 155 instances (Verifier and Approver same)
One to three seconds	Nil	In 11 instances (Verifier and Approver same)
Three to five seconds	In three instances (Data Entry Operator and Verifier same)	In 13 instances (Verifier and Approver same)
Five to Seven seconds	In three instances (Data Entry Operator and Verifier same in two instances)	In 14 instances (Verifier and Approver same in 13 instances)
Seven to 10 seconds	In 65 instances (Data Entry Operator and Verifier same in 46 instances)	In 16 instances (Verifier and Approver same in four instances)
Greater than 10 seconds	In 301821 instances (Data Entry Operator and Verifier same in 164 instances)	In 302903 instances (Verifier and Approver same in 134 instances)

**Appendix 4.1**  
**Project-wise details of expired bank guarantees**  
*(Reference: Paragraph 4.7.1.8, Page 73)*

Sl. No.	Name of PIA	Project ID	Bank guarantee valid up to
1.	Topsgrup Services Limited	A032R1081460	22/06/2021
2.	Chethana Integrated Development Society	A032F1097862	29/09/2021
3.	Premier Center for Competency Training	A032CR346383	11/04/2021
4.	PSN Construction Equipment Private Limited	A032R1356482	25/09/2021
5.	Sevents Consultants Private Limited	A032R1874378	29/09/2021
6.	Synchroserve Global Solutions Private Limited	A032CR146284	23/10/2021
7.	Telenova Networks Private Limited	A032R1962679	26/03/2021
8.	Telenova Networks Private Limited	A032R1962680	26/03/2021
9.	The Highrange Rural Development Society	A032F2004276	30/09/2021
10.	Thinkskills Consulting Private Limited	D032CR286081	12/10/2021
11.	ACME India Microsys Private Limited	D032CR499987	18/11/2021
12.	Ambica Shiksha Samaj Kalyan Samiti	D032RF267289	19/11/2021
13.	Focus Skillpro Private Limited	D032CR141688	25/11/2021
14.	Kitex Childrenswear Limited	D032CR563193	18/05/2021
15.	Maharashtra Academy of Engineering and Educational Research, Pune	D032RT463194	30/11/2021
16.	Mahatma Gandhi Technical Education Society	D032F2154995	04/12/2021
17.	Samarthanam Trust for the Disabled	D032RT129996	18/11/2021
18.	IIB Education Private Limited	D032R14243102	30/01/2022
19.	Rajagiri College of Social Sciences	D032RF4563106	08/08/2021
20.	Samvit Education Trust	D032T10114105	05/08/2021
21.	Sree Narayana Educational and Charitable Trust	D032T25077107	10/08/2021
22.	Synchroserve Global Solutions Private Limited	D032CR1462100	07/08/2021
23.	Orion Educational Society	D032F20245113	28/08/2021
24.	Scrony Educational Charitable Trust	D032T26437118	30/09/2021
25.	Sri Angalamman Trust	D032T24340119	02/06/2021
26.	AMET Private Limited	D03211195141	19/12/2021
27.	Balanagar Technical Institute Association	D032F28821134	18/12/2021
28.	Ceemed Surgicals Private Limited	D032R29797144	18/12/2021
29.	Cinzac Sales and Services Private Limited	D032R28842146	19/12/2021
30.	Dr CT Eapen Trust	D032T26496125	20/12/2021
31.	Hira Charitable Trust	D032T29544129	20/12/2021
32.	KTB Educational and Charitable Foundation	D032T29252135	31/12/2021
33.	Soundarya Grameena Haagu Pattana Abivrudhi Samsthe	D032RF7032145	19/06/2021
34.	St. Thomas Association for Rural Service	D032F23733136	18/03/2022
35.	Thrissur District Labour Contract Co Operative Society Limited	D032F28228138	21/12/2021

**Appendix 5.1**  
**Details of amount transferred to accounts of Service Co-operative Banks**  
*(Reference: Paragraph 5.1, Page 76)*

Year	Name of the Bank	Name of the SCB	Number of Beneficiary groups	Amount transferred (₹ in lakh)
2020-21	Indian Bank, Kazhakkootam Branch	-	1	3
	Kerala Bank, Kunnukuzhy Branch	Pattom SCB	105	315
	Kerala Bank, Puthenchanda Branch	Trivandrum SCB	46	138
2021-22	Kerala Grameen Bank, Pattom Branch	-	3	9
	Bank of Baroda, Vizhinjam Branch	-	1	3
	Indian bank, Kazhakkootam Branch	-	3	9
	Kerala Bank, Kovalam Branch	Kovalam SCB	9	27
	Kerala Bank, Kulathur Branch	-	20	60
	Kerala Bank, Peroorkada Branch	-	5	15
	Kerala Bank, M&E Fort Branch	Muttathara SCB	10	30
	ICICI Bank, Vattiyoorkavu	Vattiyoorkavu SCB	12	36
<b>Total</b>			<b>215</b>	<b>645</b>

**Appendix 5.2**  
**Amount sanctioned in excess of eligibility**  
*(Reference: Paragraph 5.4, Page 84)*

(In ₹)

Sl. No	Name of unit	Number of members	Project cost	Eligible amount	Amount sanctioned	Excess amount sanctioned
1	Vishakam Tex and Stitching Centre, Thiruvananthapuram	4	1150000	200000	400000	200000
2	Ruchikoottu, Thiruvananthapuram	5	1171800	250000	450000	200000
3	Theeram Activity Group, Thiruvananthapuram	4	1000000	200000	250000	50000
4	Jwala Nutrimix, Wayanad	3	500000	150000	250000	100000
5	Veena Curry powder, Wayanad	7	260300	104120	400000	295880
6	Mudra Offset Printers, Wayanad	2	375660	100000	150272	50272
7	SS flour Mill Pooyappalli, Kollam	1	300000	50000	129040	79040
8	We-One Nutrimix, Kottayam	3	450000	150000	175000	25000
9	Famous Bakery, Idukki	12	200000	80000	350000	270000
<b>Total</b>						<b>1270192</b>

**Appendix 5.3**  
**Component-wise list related to purchase of RO water purifiers**  
*(Reference: Paragraph 5.5, Page 87)*

Component	Amount (In ₹)
GST charged (12 per cent of ₹21,400)	2568
Cost of electrical materials	1012
Cost of plumbing materials	1982
Labour charge	1500
Transportation expenses	600
TDS (2 per cent)	428
Estimated profit	910
<b>Total</b>	<b>9000</b>