

APPENDIX I
Eleventh Schedule
(Article 243G)
(Reference: Paragraph 1.1.1, 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 II
Twelfth Schedule
(Article 243W)
(Reference: Paragraph 1.1.1, Page 1)

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 III
Surrender of funds during 2016-17
(Reference: Paragraph 2.1.1.1, Page 6)

Major Head	Function	Budget Provision (in ₹)	Surrender (in ₹)	Percentage of surrender	Net budget (in ₹)
2202	General Education	76492000	58067000	76	18425000
2210	Medical and Public Health	80757000	7323000	9	73434000
2217	Urban Development	11336000000	3646782000	32	7689218000
2225	Welfare of SC/ST	2261479000	921340000	41	1340139000
2230	Labour and Employment	402283000	112747000	28	289536000
2235	Social Security and Welfare	48705946000	8399364000	17	40306582000
2401	Crop Husbandry	124344000	418000	0	123926000
2402	Soil and Water Conservation	450000	16000	4	434000
2501	Special Programmes for Rural Development	3860402000	2087993000	54	1772409000
2515	Other Rural Development Programmes	381576000	188618000	49	192958000
2851	Village and Small Industries	500000	0	0	500000
	Total	67230229000	15422668000	23	51807561000

APPENDIX IV

List of LSGIs which prepared defective budget/delay in presentation of budget

(Reference: Paragraph 2.3.1, Page 17)

Sl. No.	Name of LSGI	Year of Audit	Nature of defect		
			Delay in presentation of budget	Passed on the same day of its presentation	Excess expenditure over budget without supplementary budget
Block Panchayat					
1.	Kalpetta	2013-14			1
	Total				1
Grama Panchayats					
1.	Pazhayannur	2014-15			1
2.	Mathilakam	2015-16			1
3.	Peermade	2013-14	1	1	
4.	Venmoney	2013-14	1	1	
5.	Munroethuruth	2012-13	1	1	
6.	Karoor	2013-14	1	1	
7.	Champakulam	2014-15		1	
8.	Paippad	2013-14	1	1	
9.	Ayavana	2014-15		1	
10.	Vadakkekara	2013-14	1	1	
11.	Kodamthuruth	2013-14	1	1	
12.	Vattavada	2014-15		1	
		Total	7	10	2
		Grand Total	7	10	3

APPENDIX V
List of LSGIs which delayed sending Annual Financial Statement to Kerala State
Audit Department
(Reference: Paragraph 2.3.2, Page 18)

Sl. No.	Name of LSGI	Year of Audit	Due Date	Date of Sending	Delay in months
Corporation					
1.	Kollam	2013-14	31.07.2014	30.09.2014	2
Municipality					
1.	Kalpetta	2013-14	31.07.2014	10.09.2014	1
Grama Panchayats					
1.	Chenkal	2013-14	31.07.2014	23.06.2015	11
2.	Seethathodu	2014-15	31.07.2015	30.09.2015	2

APPENDIX VI
List of LSGIs which have deficiency in its Annual Financial Statement
(Reference: Paragraph 2.3.2, Page 18)

Name of Institution	Year of Audit	Non-publishing of AFS and Annual audit report	Non-inclusion of comparative amounts in AFS	Non-preparation of appendin g statement of AFS	Amounts not rounded to full Rupee	Non-creation of Provision
Municipalities						
Kuthuparamba	2011-12		1		1	
Nedumangad	2013-14			1		1
Kalpetta	2013-14				1	
	Total		1	1	2	1
District Panchayats						
Kasaragod	2013-14		1			
Kozhikkode	2013-14		1			1
	Total		2			1
Block Panchayats						
Champakulam	2012-13		1	1		
Paravur	2013-14		1	1		
Chittumala	2014-15	1		1		
Sasthamkotta	2013-14			1		
Athiyannoor	2014-15			1		1
Chelannur	2014-15		1			
Karadka	2013-14		1			
Kasaragod	2012-13		1			
Oachira	2013-14	1				
	Total	2	5	5		1
Grama Panchayats						
Peermade	2013-14	1		1		
Venmoney	2013-14	1				
Maniyur	2013-14		1			
Kavalam	2012-13			1		
Munroethuruth	2012-13	1		1		
Paippad	2013-14			1		
Kumily	2013-14		1			1
Manimala	2013-14		1			
Kallara	2012-13			1		
Sasthamcotta	2014-15			1		
Chenkal	2013-14	1		1		1
Panavoor	2013-14			1		
Nadapuram	2013-14		1	1		
Kulasekharapuram	2013-14	1	1	1		
Elikkulam	2014-15					1
Nedumudi	2014-15			1		
Valakom	2013-14			1		
Ayavana	2014-15			1		
Panavally	2013-14					1

APPENDIX VI (Concl.)

Name of Institution	Year of Audit	Non publishing of AFS and Annual audit report	Non inclusion of Comparative Amounts in AFS	Non Preparation of Appending statement of AFS	Amounts not rounded to full Rupee	Non-creation of Provision
Naranganam	2014-15					1
Chorode	2014-15		1		1	1
Kodamthuruthu	2013-14			1		
Punnapra South	2014-15			1		1
Kurichy	2014-15			1		
Vengara	2012-13				1	
Varapuzha	2014-15			1		
Eriyad	2014-15					1
Balusseri	2014-15		1			
Poruvazhy	2013-14			1		
Velur	2014-15					1
Kadapra	2014-15			1		
Chemnad	2014-15		1		1	1
Vattavada	2014-15			1		
Anicadu	2014-15			1		
Pazhayannur	2014-15			1		
Kodom Belur	2014-15		1		1	1
Vazhakkad	2014-15			1		
Mathilakam	2015-16		1	1		
Varavoor	2014-15		1	1	1	
Kankol-Alappadamba	2014-15		1			
Chapparapadavu	2014-15		1		1	
Nagalassery	2014-15		1	1	1	
Asamannoor	2015-16		1	1	1	
Kadakkarpally	2014-15		1	1		1
Total		5	16	28	8	12
GRAND TOTAL		7	24	34	10	15

APPENDIX VII

List of LSGIs which have deficiency in its balance sheet and income and expenditure statements

(Reference: Paragraph 2.3.2, Page 19)

Institution Name	Year	Improper accounting of Assets and Liabilities	Improper accounting of Income and Expenditure
Corporation			
Kollam	2013-14	1	
	Total	1	
Municipalities			
Mavelikkara	2013-14	1	
Kuthuparamba	2011-12	1	
Nedumangad	2013-14	1	
Paravoor	2013-14	1	1
Chengannur	2013-14	1	1
	Total	5	2
District Panchayats			
Wayanad	2013-14	1	1
Thrissur	2013-14	1	1
Kozhikkode	2013-14	1	1
Malappuram	2013-14	1	
Palakkad	2013-14	1	
Kasaragod	2012-13	1	
	Total	6	3
Block Panchayats			
Oachira	2013-14	1	
Sasthamcotta	2013-14	1	
Athiyannoor	2014-15	1	1
Ambalappuzha	2013-14	1	1
Kalpetta	2013-14	1	
Chelannur	2014-15	1	
Karadka	2013-14	1	1
Kasaragod	2013-14	1	
	Total	8	3
Grama Panchayats			
Venmoney	2013-14	1	
Maniyur	2013-14	1	1
Kavalam	2012-13	1	
Munroethuruth	2012-13		1
Karoor	2013-14	1	
Champakulam	2014-15	1	1
Paippad	2013-14	1	
Kumily	2013-14	1	
Manalur	2014-15	1	1
Manimala	2013-14	1	
Kallara	2012-13	1	
Peruvayal	2013-14		1
Sasthamcotta	2014-15	1	
Chenkal	2013-14	1	1
Kulasekharapuram	2013-14	1	

APPENDIX VII (Contd...)

Institution Name	Year	Improper accounting of Assets and Liabilities	Improper accounting of Income and Expenditure
Elikulam	2014-15	1	
Nedumudi	2014-15	1	
Valakom	2013-14	1	1
Ayavana	2014-15	1	1
Anakkayam	2012-13	1	
Panavally	2013-14	1	
Vadakkera	2013-14	1	1
Naranganam	2014-15	1	
Aloor	2013-14	1	1
Chorode	2014-15	1	1
Chowannur	2014-15	1	
Kodamthuruth	2013-14	1	
Seethathodu	2014-15		1
Kurichy	2014-15	1	
Mavelikara - Thekkekara	2014-15	1	1
Vengara	2012-13	1	1
Kanakkary	2014-15	1	
Puliyoor	2013-14	1	1
Niranam	2014-15	1	
Mampad	2014-15	1	1
Cheriyana	2014-15	1	
Varapuzha	2014-15	1	1
Ponmala	2014-15	1	1
Eriyad	2014-15	1	1
Kadinamkulam	2014-15	1	
Poruvazhy	2013-14	1	1
Velur	2014-15	1	1
Neduvathoor	2014-15	1	1
Kadapra	2014-15	1	
Chemmaruthy	2014-15	1	1
Chemnad	2014-15	1	
Vattavada	2014-15	1	
Wadakancherry	2014-15	1	
Punnayur	2014-15	1	
Chittar	2014-15		1
Anicadu	2014-15	1	
Pazhayannur	2014-15	1	
Othukkungal	2014-15	1	
Kodom Belur	2014-15	1	1
Vazhakkad	2014-15	1	
Mathilakam	2015-16	1	
Udumbanchola	2014-15		1
Thiruvambadi	2014-15	1	
Varavoor	2014-15	1	
Kankol-Alappadamba	2014-15	1	

APPENDIX VII (Concl.d.)

Institution Name	Year	Improper accounting of Assets and Liabilities	Improper accounting of Income and Expenditure
Chapparapadavu	2014-15	1	1
Nagalassery	2014-15	1	
Asamanoor	2015-16	1	
Kadakkarappally	2014-15		1
Total		58	28
GRAND TOTAL		78	36

APPENDIX VIII
List of LSGIs which did not prepare monthly accounts
(Reference: Paragraph 2.3.3, Page 19)

Sl. No.	Name of LSGI	Year of Audit
Block Panchayat		
1.	Chittumala	2014-15
	Total	1
Grama Panchayats		
1.	Munroethuruth	2012-13
2.	Karoor	2013-14
3.	Champakulam	2014-15
	Total	3

APPENDIX IX

**List of LSGIs which did not conduct physical verification of stock / asset
(Reference: Paragraph 2.3.4, Page 19)**

Sl. No.	Name of LSGI	Year of Audit
Municipality		
1.	Parappanangadi	2013-14
	Total	1
District Panchayats		
1.	Kasaragod	2012-13
2.	Wayanad	2013-14
3.	Kozhikode	2013-14
	Total	3
Block Panchayats		
1.	Chelannur	2014-15
2.	Karadka	2013-14
3.	Athiyannoor	2014-15
	Total	3
Grama Panchayats		
1.	Chenkall	2013-14
2.	Chorode	2014-15
3.	Peruvayal	2013-14
4.	Balusseri	2014-15
5.	Neduvathoor	2014-15
6.	Chemnad	2014-15
7.	Kodom Belur	2014-15
	Total	7

APPENDIX X
Samples selected using stratified sampling method
(Reference: Paragraph 3.1.5, Page 23)

Data analytics tool was utilised in respect of this Performance Audit and external dump data relating to the databases of Sulekha and Saankhya were obtained from Local Self- Government Department of the Government of Kerala. Voucher Level Computerisation data collected from the Office of Accountant General (A&E), Kerala, Thiruvananthapuram, population data relating to Municipal Corporations and Municipalities collected from the portal of Census Department and population data relating to Grama Panchayats, Block Panchayats and District Panchayats collected from the Directorate of Census Operations were used for Data Analytics.

Six risk areas were identified based on Data Analytics and they are as follows:

Sl. No.	Risk criteria
1.	Allocation vs Expenditure to schemes for Women.
2.	Deficiency in allocation of funds for Women.
3.	Number of schemes implemented under Women Component Plan (WCP)
4.	Deficiency in allocation of funds in proportion to the population of women
5.	Deficiency in allocation of funds in proportion to the population of ST women
6.	Parking of funds outside the State Exchequer

Population was stratified into three risk strata: Stratum 1 – low risk (risk score up to 150), Stratum 2 – medium risk (score from 150 to 250) and Stratum 3 – high risk (score 250 and above). The samples were selected separately from each type of LSGIs. Eighteen samples are chosen from high risk area, nine samples from medium risk area and three samples from low risk area. Then the required samples were selected by stratified random sampling method using IDEA software.

Thirty samples thus drawn included two Corporations, five Municipalities, four DPs, five BPs and 14 GPs. The selected samples are given below:

Sl.No.	Name of LSGI	Type of LSGI
1.	Kochi	Corporation
2.	Thiruvananthapuram	Corporation
3.	Piravom	Municipality
4.	Shoranur	Municipality
5.	Thalassery	Municipality
6.	Kannur	District Panchayat
7.	Kottayam	District Panchayat
8.	Palakkad	District Panchayat
9.	Attappady	Block Panchayat
10.	Kalpetta	Block Panchayat

APPENDIX X (Concl.d.)

Sl.No.	Name of LSGI	Type of LSGI
11.	Mundakayam	Grama Panchayat
12.	Nenmeni	Grama Panchayat
13.	Kollam	District Panchayat
14.	Moornilavu	Grama Panchayat
15.	Peringammala	Grama Panchayat
16.	Pudur	Grama Panchayat
17.	Thondernad	Grama Panchayat
18.	Vengappally	Grama Panchayat
19.	Kuthuparamba	Municipality
20.	Pathanamthitta	Municipality
21.	Balussery	Block Panchayat
22.	Parassala	Block Panchayat
23.	Tirurangadi	Block Panchayat
24.	Kanthalloor	Grama Panchayat
25.	Kayanna	Grama Panchayat
26.	Nadathara	Grama Panchayat
27.	Pathanapuram	Grama Panchayat
28.	Kannadi	Grama Panchayat
29.	Mutholy	Grama Panchayat
30.	Pallivasal	Grama Panchayat

APPENDIX XI
Details of fund allocation, utilisation and fund utilised for schemes beneficial to women
(Reference: Paragraph 3.1.7, Page 25)

Sl. No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
1.	Attappady BP	2012-2013	499.33	3	9.92	1.99	0	0.00	0.00	0	0.00	0.00	9.92	0.00	0.00
		2013-2014	663.17	12	57.49	8.67	1	1.26	2.19	0	0.00	0.00	57.49	1.26	0.19
		2014-2015	735.70	5	56.93	7.74	3	7.21	12.66	0	0.00	0.00	56.93	7.21	0.98
		2015-2016	748.36	3	28.50	3.81	2	9.00	31.58	0	0.00	0.00	28.50	9.00	1.20
		2016-2017	760.72	8	81.26	10.68	0	0.00	0.00	0	0.00	0.00	81.26	0.00	0.00
2.	Balussery BP	2012-2013	287.67	5	26.24	9.12	5	26.09	99.43	2	20.98	20.98	5.26	5.11	1.78
		2013-2014	425.26	10	42.47	9.99	9	41.92	98.70	2	15.60	15.60	26.87	26.32	6.19
		2014-2015	486.53	4	50.39	10.36	4	50.34	99.90	2	49.20	49.20	1.19	1.14	0.23
		2015-2016	491.71	4	50.42	10.25	4	50.42	100.00	3	47.92	47.92	2.50	2.50	0.51
		2016-2017	514.18	3	51.97	10.11	2	22.60	43.49	0	0.00	0.00	51.97	22.60	4.40
3.	Kochi Corporation	2012-2013	5447.06	43	483.89	8.88	21	173.05	35.76	23	323.32	128.46	160.57	44.59	0.82
		2013-2014	8085.98	53	687.40	8.50	33	381.15	55.45	33	450.06	298.23	237.34	82.92	1.03
		2014-2015	10000.37	62	727.03	7.27	44	371.21	51.06	23	281.39	254.06	445.64	117.15	1.17
		2015-2016	9563.12	50	869.62	9.09	38	421.78	48.50	7	223.68	166.17	645.94	255.61	2.67
		2016-2017	6387.14	50	734.92	11.51	28	344.23	46.84	4	77.00	0.00	657.92	344.23	5.39

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
4.	Kalpetta BP	2012-2013	652.60	7	56.50	8.66	3	30.63	54.21	0	0.00	0.00	56.50	30.63	4.69
		2013-2014	784.82	7	74.15	9.45	5	63.95	86.24	4	60.85	55.11	13.30	8.84	1.13
		2014-2015	788.51	4	70.76	8.97	2	47.39	66.97	0	0.00	0.00	70.76	47.39	6.01
		2015-2016	1003.84	5	24.81	2.47	5	18.53	74.69	0	0.00	0.00	24.81	18.53	1.85
		2016-2017	1018.96	16	81.77	8.02	1	2.70	3.30	0	0.00	0.00	81.77	2.70	0.26
5.	Kannadi GP	2012-2013	237.82	6	27.60	11.61	5	24.91	90.25	2	14.03	12.26	13.57	12.65	5.32
		2013-2014	255.52	6	31.47	12.32	5	25.16	79.95	2	8.60	8.60	22.87	16.56	6.48
		2014-2015	320.05	9	29.93	9.35	7	29.04	97.03	3	10.60	10.19	19.33	18.85	5.89
		2015-2016	312.79	11	35.88	11.47	7	20.02	55.80	3	11.48	1.70	24.40	18.32	5.86
		2016-2017	240.04	14	35.47	14.78	8	16.71	47.11	2	11.03	2.52	24.44	14.19	5.91
6.	Kannur DP	2012-2013	3078.70	18	278.14	9.03	16	190.14	68.36	6	60.53	56.44	217.61	133.70	4.34
		2013-2014	4411.01	20	332.45	7.54	18	246.26	74.07	11	150.93	135.69	181.52	110.57	2.51
		2014-2015	5089.98	29	386.19	7.59	20	244.48	63.31	8	149.23	100.51	236.96	143.97	2.83
		2015-2016	5308.73	41	357.30	6.73	37	239.59	67.06	6	111.92	100.87	245.38	138.72	2.61
		2016-2017	4731.40	37	475.16	10.04	8	145.79	30.68	3	45.40	36.38	429.76	109.41	2.31

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
7.	Kanthalloor GP	2012-2013	226.06	7	30.35	13.43	6	14.04	46.26	0	0.00	0.00	30.35	14.05	6.21
		2013-2014	312.96	11	32.65	10.43	10	21.48	65.79	1	5.00	5.00	27.65	16.48	5.27
		2014-2015	368.50	8	35.39	9.60	5	9.14	25.83	4	26.39	1.14	9.00	8.00	2.17
		2015-2016	394.46	6	37.25	9.44	6	11.54	30.98	1	5.25	0.25	32.00	11.29	2.86
		2016-2017	263.18	13	42.40	16.11	9	30.66	72.31	0	0.00	0.00	42.40	30.66	11.65
8.	Kayanna GP	2012-2013	92.52	4	9.74	10.53	4	9.74	100.00	0	0.00	0.00	9.74	9.74	10.53
		2013-2014	108.28	6	11.18	10.33	6	11.18	100.00	0	0.00	0.00	11.18	11.18	10.33
		2014-2015	133.00	5	15.14	11.38	5	11.78	77.81	0	0.00	0.00	15.14	11.78	8.86
		2015-2016	126.11	6	14.18	11.24	6	14.18	100.00	0	0.00	0.00	14.18	14.18	11.24
		2016-2017	107.55	4	13.95	12.97	4	12.68	90.90	0	0.00	0.00	13.95	12.68	11.79
9.	Kollam DP	2012-2013	4238.23	37	335.33	7.91	17	114.93	34.27	1	11.00	0.00	324.33	114.93	2.71
		2013-2014	6212.66	36	466.54	7.51	17	152.65	32.72	0	0.00	0.00	466.54	152.65	2.46
		2014-2015	6979.78	30	537.80	7.71	22	324.28	60.30	0	0.00	0.00	537.80	324.28	4.65
		2015-2016	7219.64	16	1003.06	13.89	12	947.91	94.50	8	922.68	876.04	80.38	71.87	1.00
		2016-2017	6628.70	15	1049.80	15.84	14	1024.77	97.62	7	944.96	944.05	104.84	80.72	1.22

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
10.	Kuthuparamba Municipality	2012-2013	214.22	4	22.71	10.60	2	1.38	6.08	1	0.60	0.60	22.11	0.78	0.36
		2013-2014	374.92	9	47.55	12.68	5	22.06	46.39	1	0.23	0.00	47.32	22.06	5.88
		2014-2015	446.77	11	32.07	7.18	7	21.15	65.95	1	0.23	0.00	31.84	21.15	4.73
		2015-2016	525.28	10	52.57	10.01	7	23.13	44.00	4	39.73	14.02	12.84	9.11	1.73
		2016-2017	372.87	13	50.81	13.63	8	33.52	65.97	5	36.68	29.60	14.13	3.92	1.05
11.	Kottayam DP	2012-2013	2457.65	19	226.78	9.23	6	44.26	19.52	2	18.86	17.31	207.92	26.95	1.10
		2013-2014	4117.97	31	269.24	6.54	10	125.70	46.69	2	0.85	0.15	268.39	125.55	3.05
		2014-2015	5088.36	51	391.48	7.69	18	197.56	50.46	2	10.01	2.38	381.47	195.18	3.84
		2015-2016	5452.53	41	364.42	6.68	25	161.22	44.24	2	10.35	2.03	354.07	159.19	2.92
		2016-2017	4587.92	43	433.92	9.46	16	247.03	56.93	2	8.33	2.78	425.59	244.25	5.32
12.	Moonnilavu GP	2012-2013	143.78	11	15.74	10.95	11	11.03	70.07	1	0.26	0.26	15.48	10.77	7.49
		2013-2014	145.55	5	15.00	10.31	3	9.75	65.00	0	0.00	0.00	15.00	9.75	6.70
		2014-2015	167.78	10	15.60	9.30	7	7.97	51.09	2	3.00	0.00	12.60	7.97	4.75
		2015-2016	170.67	12	14.67	8.60	10	9.31	63.46	2	7.00	3.00	7.67	6.31	3.70
		2016-2017	167.99	8	23.57	14.03	8	13.13	55.71	0	0.00	0.00	23.57	13.13	7.82

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
13.	Mundakayam GP	2012-2013	372.42	8	43.46	11.67	7	35.47	81.62	2	30.92	25.40	12.54	10.07	2.70
		2013-2014	465.44	10	65.26	14.02	10	55.84	85.57	7	55.71	48.65	9.55	7.19	1.54
		2014-2015	612.84	16	67.69	11.05	14	48.60	71.80	7	43.01	29.59	24.68	19.01	3.10
		2015-2016	605.14	11	52.88	8.74	8	24.50	46.33	6	35.38	18.00	17.50	6.50	1.07
		2016-2017	460.71	16	62.36	13.54	13	39.52	63.38	4	29.72	16.70	32.64	22.82	4.95
14.	Mutholy GP	2012-2013	88.50	7	13.97	15.79	7	13.97	100.00	1	5.50	5.50	8.47	8.47	9.57
		2013-2014	100.57	9	12.11	12.04	9	12.11	100.00	0	0.00	0.00	12.11	12.11	12.04
		2014-2015	134.08	15	17.17	12.81	15	17.17	100.00	1	0.65	0.65	16.52	16.52	12.32
		2015-2016	129.98	8	11.16	8.59	8	8.06	72.22	0	0.00	0.00	11.16	8.06	6.20
		2016-2017	96.04	7	9.28	9.66	7	9.28	100.00	1	2.60	2.60	6.68	6.68	6.96
15.	Nadathara GP	2012-2013	143.84	9	13.14	9.14	8	9.05	68.87	1	3.40	2.20	9.74	6.85	4.76
		2013-2014	191.55	14	17.62	9.20	12	14.34	81.38	0	0.00	0.00	17.62	14.34	7.48
		2014-2015	247.67	14	23.47	9.48	10	18.58	79.16	2	9.50	7.50	13.97	11.08	4.47
		2015-2016	241.81	10	16.26	6.72	10	14.51	89.24	0	0.00	0.00	16.26	14.51	6.00
		2016-2017	189.21	11	17.14	9.06	9	11.28	65.81	0	0.00	0.00	17.14	11.28	5.96

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
16.	Nenmeni GP	2012-2013	520.71	6	46.98	9.02	6	46.36	98.68	2	37.50	37.50	9.48	8.86	1.70
		2013-2014	661.14	6	66.42	10.05	5	63.91	96.22	3	60.00	59.00	6.42	4.90	0.74
		2014-2015	660.17	9	56.33	8.53	7	43.66	77.51	3	36.00	35.40	20.33	8.26	1.25
		2015-2016	791.17	9	115.29	14.57	9	73.44	63.70	5	105.55	63.90	9.74	9.54	1.21
		2016-2017	606.59	6	84.27	13.89	6	47.05	55.83	2	51.70	14.50	32.57	32.55	5.37
17.	Palakkad DP	2012-2013	5313.46	13	649.11	12.22	12	303.45	46.75	2	126.50	82.00	522.61	221.45	4.17
		2013-2014	8249.65	16	768.14	9.31	12	298.75	38.89	2	45.00	22.50	723.14	276.25	3.35
		2014-2015	9829.15	22	2381.14	24.23	17	1735.40	72.88	2	1303.58	1303.58	1077.56	431.82	4.39
		2015-2016	10960.60	16	882.22	8.05	11	320.39	36.32	0	0.00	0.00	882.22	320.39	2.92
		2016-2017	11316.64	15	1257.30	11.11	7	775.54	61.68	2	649.50	649.50	607.80	126.04	1.11
18.	Pallivasal GP	2012-2013	193.48	5	43.60	22.53	3	28.00	64.22	2	20.60	17.60	23.00	10.40	5.38
		2013-2014	231.31	6	18.81	8.13	4	11.50	61.14	2	6.20	0.00	12.61	11.50	4.97
		2014-2015	270.82	5	25.59	9.45	5	20.55	80.30	3	15.59	13.40	10.00	7.15	2.64
		2015-2016	275.31	9	15.93	5.79	8	14.45	90.71	2	2.47	1.98	13.45	12.47	4.53
		2016-2017	198.08	3	39.50	19.94	2	36.26	91.80	1	33.00	33.00	6.50	3.26	1.65

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
19.	Parassala BP	2012-2013	316.07	5	29.07	9.20	5	25.97	89.34	0	0.00	0.00	29.07	25.97	8.22
		2013-2014	500.52	4	40.20	8.03	4	36.60	91.04	0	0.00	0.00	40.20	36.60	7.31
		2014-2015	484.61	4	46.00	9.49	4	45.58	99.09	0	0.00	0.00	46.00	45.58	9.41
		2015-2016	501.53	3	45.60	9.09	3	45.60	100.00	0	0.00	0.00	45.60	45.60	9.09
		2016-2017	523.14	6	121.71	23.27	5	116.71	95.89	1	48.88	48.88	72.83	67.83	12.97
20.	Pathanamthitta Municipality	2012-2013	490.90	8	37.56	7.65	8	29.25	77.88	2	27.75	23.53	9.81	5.72	1.17
		2013-2014	597.50	8	53.65	8.98	7	47.29	88.15	5	48.97	44.90	4.68	2.39	0.40
		2014-2015	675.29	9	55.43	8.21	8	46.00	82.99	3	45.20	40.18	10.23	5.82	0.86
		2015-2016	791.84	7	66.77	8.43	6	60.24	90.22	3	43.43	37.05	23.34	23.19	2.93
		2016-2017	549.40	6	45.00	8.19	6	26.10	58.00	1	23.00	23.00	22.00	3.10	0.56
21.	Pathanapuram GP	2012-2013	239.13	4	21.90	9.16	4	19.90	90.87	1	11.00	9.00	10.90	10.90	4.56
		2013-2014	273.00	8	27.34	10.01	8	25.62	93.71	3	14.35	12.62	12.99	13.00	4.76
		2014-2015	336.93	4	38.94	11.56	4	38.94	100.00	2	37.05	37.05	1.89	1.89	0.56
		2015-2016	356.10	7	44.79	12.58	7	38.23	85.35	3	30.44	28.40	14.35	9.83	2.76
		2016-2017	248.10	6	24.95	10.06	6	19.49	78.12	1	9.50	9.25	15.45	10.24	4.13

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
22.	Peringammala GP	2012-2013	466.71	5	49.78	10.67	5	25.35	50.92	1	42.00	20.00	7.78	5.35	1.15
		2013-2014	594.50	6	59.33	9.98	6	44.62	75.21	2	54.50	40.00	4.83	4.62	0.78
		2014-2015	630.22	5	55.99	8.88	5	42.45	75.82	1	9.90	9.90	46.09	32.55	5.16
		2015-2016	638.06	4	68.49	10.73	4	60.35	88.12	1	54.00	51.00	14.49	9.35	1.47
		2016-2017	541.16	15	51.83	9.58	12	11.98	23.11	1	0.50	0.48	51.33	11.50	2.13
23.	Piravom Municipality	2012-2013	160.38	3	14.05	8.76	3	9.75	69.40	0	0.00	0.00	14.05	9.75	6.08
		2013-2014	197.91	4	21.80	11.02	4	15.60	71.56	0	0.00	0.00	21.80	15.60	7.88
		2014-2015	260.26	4	24.85	9.55	4	21.85	87.93	0	0.00	0.00	24.85	21.85	8.40
		2015-2016	224.38	3	8.58	3.82	3	2.05	23.89	0	0.00	0.00	8.58	2.05	0.91
		2016-2017	204.68	5	15.93	7.78	1	0.00	0.00	0	0.00	0.00	15.93	0.00	0.00
24.	Pudur GP	2012-2013	606.85	9	39.11	6.44	3	15.93	40.73	7	37.25	14.44	1.86	1.49	0.25
		2013-2014	813.96	12	66.91	8.22	5	30.13	45.03	11	66.67	24.03	0.24	6.10	0.75
		2014-2015	1049.99	11	109.95	10.47	10	64.60	58.75	8	90.45	50.20	19.50	14.40	1.37
		2015-2016	1090.93	5	74.00	6.78	5	23.20	31.35	4	54.50	21.70	19.50	1.50	0.14
		2016-2017	689.95	11	84.04	12.18	11	40.31	47.97	4	37.35	8.10	46.69	32.21	4.67

APPENDIX XI (Contd...)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
25.	Shoranur Municipality	2012-2013	652.47	13	58.46	8.96	11	48.68	83.27	7	33.22	30.60	25.24	18.08	2.77
		2013-2014	891.86	16	61.65	6.91	9	37.01	60.03	5	40.96	20.00	20.69	17.01	1.91
		2014-2015	1004.30	11	78.79	7.85	7	43.80	55.59	3	29.00	11.40	49.79	32.40	3.23
		2015-2016	1059.88	15	66.93	6.31	12	60.74	90.75	4	25.24	24.28	41.69	36.46	3.44
		2016-2017	909.46	9	63.73	7.01	5	18.15	28.48	3	13.87	3.87	49.86	14.28	1.57
26.	Thalassery Municipality	2012-2013	930.03	14	54.39	5.85	4	7.59	13.96	1	1.65	0.60	52.74	6.99	0.75
		2013-2014	1264.06	17	53.64	4.24	10	32.89	61.32	3	7.19	4.17	46.45	28.72	2.27
		2014-2015	1350.56	17	138.67	10.27	9	95.95	69.19	8	86.18	53.89	52.49	42.06	3.11
		2015-2016	1514.69	17	142.06	9.38	10	95.27	67.06	6	77.33	39.48	64.73	55.79	3.68
		2016-2017	1059.33	12	103.37	9.76	6	13.97	13.51	3	33.55	5.38	69.82	8.59	0.81
27.	Thiruvananthapuram Corporation	2012-2013	11111.44	59	464.65	4.18	18	71.24	15.33	32	75.84	29.44	388.81	41.80	0.38
		2013-2014	14366.90	89	1706.91	11.88	42	502.69	29.45	45	293.10	119.14	1413.81	383.55	2.67
		2014-2015	20130.03	80	1565.57	7.78	39	437.46	27.94	38	709.09	185.33	856.48	252.13	1.25
		2015-2016	25377.61	40	1726.33	6.80	22	630.00	36.49	15	693.60	414.93	1032.73	215.07	0.85
		2016-2017	18997.55	46	1692.65	8.91	23	417.86	24.69	10	270.35	125.28	1422.30	292.58	1.54

APPENDIX XI (Concl.d.)

Sl.No.	Name of LSGI	Year	Total Allocation of plan fund (₹ in lakh)	Allocation under WCP			Implementation of projects under WCP			Projects not to be included under WCP			Projects which actually benefited women		
				Number of projects	Allotment (₹ in lakh)	Percentage of allocation	Number of projects implemented	Expenditure (₹ in lakh)	Percentage of expenditure w.r.to allotment	Number of projects	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Allotment (₹ in lakh)	Expenditure (₹ in lakh)	Actual percentage of expenditure w.r.to total development fund
28.	Thondernad GP	2012-2013	276.40	7	26.75	9.68	6	9.50	35.51	2	12.00	4.50	14.75	5.00	1.81
		2013-2014	371.87	11	34.43	9.26	7	20.78	60.35	4	23.00	16.72	11.43	4.06	1.09
		2014-2015	439.47	14	34.48	7.85	6	14.16	41.07	2	5.25	3.24	29.23	10.92	2.49
		2015-2016	383.43	11	41.94	10.94	12	43.64	104.05	4	11.89	10.09	30.05	33.55	8.75
		2016-2017	339.25	16	60.02	17.69	12	48.30	80.47	3	14.80	13.60	45.22	34.70	10.23
29.	Tirurangadi BP	2012-2013	367.93	4	21.11	5.74	4	21.10	99.95	0	0.00	0.00	21.11	21.10	5.73
		2013-2014	455.20	7	47.05	10.34	7	46.53	98.89	1	16.00	16.00	31.05	30.53	6.71
		2014-2015	514.36	7	46.73	9.09	7	41.99	89.86	1	16.50	16.50	30.23	25.49	4.96
		2015-2016	550.80	12	48.72	8.85	10	37.54	77.05	1	7.50	7.50	41.22	30.04	5.45
		2016-2017	597.59	9	58.55	9.80	5	24.95	42.61	0	0.00	0.00	58.55	24.95	4.18
30.	Vengappally GP	2012-2013	143.40	14	14.37	10.02	12	7.86	54.70	0	0.00	0.00	14.37	7.86	5.48
		2013-2014	187.24	14	18.05	9.64	9	9.99	55.35	2	8.00	6.00	10.05	3.99	2.13
		2014-2015	197.77	14	20.14	10.18	12	14.73	73.14	3	7.10	7.10	13.04	7.63	3.86
		2015-2016	214.05	18	30.45	14.23	14	25.84	84.86	8	23.20	23.19	7.25	2.65	1.24
		2016-2017	167.23	10	20.68	12.37	9	15.60	75.44	2	7.00	6.80	13.68	8.80	5.26
			306215.22	2152	28705.34	9.37	1413	14961.21	52.12	544	10213.84	7642.89	18491.49	7318.32	2.39

Appendix XII
Details of meetings conducted by Working Group on Women and Child
Development
(Reference: Paragraph 3.1.8.1(c), Page 27)

Sl. No.	Name of LSGI	2012-13	2013-14	2014-15	2015-16	2016-17
1.	Kochi Corporation	7	7	7	1	3
2.	Thiruvananthapuram Corporation	*	*	*	2	1
3.	Kuthuparamba Municipality	4	2	*	3	2
4.	Pathanamthitta Municipality	*	*	*	*	*
5.	Piravom Municipality	*	*	*	1	1
6.	Shoranur Municipality	4	3	1	3	1
7.	Thalassery Municipality	4	2	*	3	2
8.	AttappadyBP	1	1	1	1	1
9.	Balusseri BP	6	5	4	2	1
10.	Parassala BP	*	1	1	*	2
11.	Tirurangadi BP	5	2	3	1	1
12.	Kalpetta BP	*	*	1	*	2
13.	Kollam DP	*	*	*	*	*
14.	Kottayam DP	*	*	*	*	1
15.	Kannur DP	*	2	*	*	*
16.	Palakkad DP	*	1	1	Nil	1
17.	Kannadi GP	1	2	1	Nil	2
18.	Kanthalloor GP	*	*	*	1	1
19.	Kayanna GP	4	2	3	3	3
20.	Moornilavu GP	2	2	2	Nil	1
21.	Mutholi GP	5	5	4	Nil	Nil
22.	Nadathara GP	3	2	1	2	*
23.	Nenmeni GP	*	*	*	1	1
24.	Pallivasal GP	*	2	2	2	Nil
25.	Pathanapuram GP	1	Nil	1	1	1
26.	Peringammala GP	*	*	*	*	1
27.	Pudur GP	1	1	2	1	1
28.	Thondernad GP	Nil	Nil	Nil	1	1
29.	Mundakayam GP	1	1	Nil	Nil	2
30.	Vengappally GP	2	2	1	1	Nil

*Minutes Book not produced to audit for verification

APPENDIX XIII
Sector-wise allocation and utilisation of funds under Women Component Plan
for the period from 2012-13 to 2016-17
(Reference: Paragraph 3.1.9.1, Page 29, 30)

Sector	Project Name	Total WCP allocation		Total WCP expenditure		Allotment under WCP which is not directly beneficial to women		Expenditure incurred under WCP which was not directly beneficial to women	
		No. of projects	Allotment (₹ in lakh)	No. of projects implemented	Expenditure (₹ in lakh)	No. of projects	Allotment (₹ in lakh)	No. of projects implemented	Expenditure (₹ in lakh)
Productive	Agriculture	120	1134.29	104	810.50	0	0.00	0	0.00
	Animal Husbandry	223	1213.45	184	667.51	0	0.00	0	0.00
	Industry, Self Employment	327	5790.37	174	1735.19	20	321.78	12	251.08
	Other projects ¹	44	590.23	34	420.60	0	0.00	0	0.00
	Total	714	8728.34	496	3633.80 (41.64%)[#]	20	321.78	12	251.08 (6.91%)[^]
Service	Housing including Financial Contribution as per Government order (IAY, PMAY, etc.)	253	9195.03	205	6078.76	196	6524.12 (66.92%)*	155	5413.09
	Nutrition programme	52	1060.27	49	936.81	42	1009.59 (10.36%)*	40	888.46
	Construction/renovation of anganawadi buildings	349	2113.17	199	990.58	216	1627.40 (16.69%)*	103	666.51
	Education	74	521.50 (3.09%) [#]	48	280.33 (53.75%) [@]	1	52.58 (0.54%)*	1	52.48
	Health	74	894.53 (5.31%) [#]	55	517.72 (57.88%) [@]	0	0.00	0	0.00
	Other projects ²	346	3071.59	198	1226.87	60	535.59 (5.49%)*	37	311.27
	Total	1148	16856.09	754	10031.07 (59.51%)[#]	515	9749.28 (57.84%)[#]	336	7331.81 (73.09%)[^]
Infra Structure	Public Buildings	279	3098.62	156	1282.32	7	134.82	5	53.07
	Other projects ³	11	22.29	7	14.01	2	7.96	2	6.93
	Total	290	3120.91	163	1296.33 (41.54%)[#]	9	142.78	7	60.00
Grand Total		2152	28705.34	1413	14961.20	544	10213.84 (35.58%)[@]	355	7642.89

* Percentage against total allocation not directly beneficial to women in service sector.

Percentage against total allotment under respective sector.

@ Percentage against allocation.

^ Percentage against total expenditure.

¹ Dairy Development, Fisheries, Irrigation, etc.

² Art/Culture/Sports, Computerization, Drinking water, Sanitation & Waste Management, Vocational Expertisation, Social Welfare, etc.

³ Transportation, Street light, etc.

APPENDIX XIV
Low utilisation of fund under Productive Sector
(Reference: Paragraph 3.1.9.1(b), Page 30)

Sl. No.	LSGI	Project No. & Name	Allocation (Plan fund) (₹ in lakh)	Beneficiaries targeted	Expenditure (₹ in lakh)	Actual Beneficiaries	Percentage of expenditure w.r.to allocation
1.	Thiruvananthapuram Corporation	12/13 Goat Rearing (SC)	2.00	400	0.89	178	45.00
		1013/14 Poultry Rearing (General)	1.00	200	0.00	0	0.00
		62/15 Goat rearing (General)	12.00	100	2.04	17	17.00
		63/15 Goat Rearing (SC)	7.50	50	0.45	3	6.00
		35/16 Poultry Rearing(General)	0.54	107	0.23	45	42.59
		97/16 -do-	10.00	2000	0.00	0	0.00
		770/17 -do-	10.00	2000	4.42	885	44.20
		786/17 -do-	20.00	4000	9.32	1863	46.60
		794/17 Goat Rearing (General)	36.00	300	4.8	40	13.33
		1078/17 Organic Vegetable Cultivation (distribution of grow bags)	100.00	6667	36.24	2416	36.24
		771/17 Distribution of cattle feed to women	25.14	870	10.37	104	41.25
2.	Pathanamthitta Municipality	224/17 Goat Distribution	10.00	200	1.40	20	14.00
		225/17 -do-	7.50	100	1.20	11	16.00
3.	Kollam DP	224/17 Organic Banana Cultivation (General)	10.00	400	2.00	80	20.00
		231/17 Tuber Crops Cultivation	15.00	150	4.5	45	30.00
4.	Kanthalloor GP	96/13 Cow Rearing (widow)	4.35	29	1.20	8	27.59
		97/13 -do- (SCP-widow)	4.00	20	1.60	8	40.00
		98/13 -do- (ST-widow)	4.00	20	0.75	4	18.75
		114/14 -do- (General)	3.15	21	0.90	6	28.57
		115/14 -do- (Widow-SC)	2.40	12	0.20	1	8.33
		116/14 -do- (ST)	3.25	18	0.56	3	17.23
5.	Kayanna GP	39/17 Ksheeragramam (SC)	1.95	26	0.68	9	34.87
6.	Peringammala GP	83/17 Supply of grow bags(General)	3.70	617	1.10	137	29.73
		84/17 -do- (SC)	0.50	83	0.04	6	8.00
7.	Moornilavu GP	52/17 Supply of grow bags	0.20	100	0.05	38	25.00
Total			294.18	18490	84.94	5927	

APPENDIX XV
Skill Development Projects
(Reference: Paragraph 3.1.9.2, Page 31)

Sl No.	LSGI	Details of Project with Project No.	No. of projects envisaged	Amount allocated (₹ in lakh)	No. of projects implemented	Amount expended (₹ in lakh)	Unutilised fund (₹ in lakh)
1.	Balussery BP	Vocational training and Providing job opportunities to women (56/13, 12/14, 28/14)	3	9.40	3	9.12	0.28
		Training for women in jewellery making (41/14)	1	1.30	1	1.29	0.01
2.	Tirurangadi BP	Vocational training to Kudumbashree/SHG Vanitha units and setting up of enterprises (39/17, 98/15,96/14)	3	18.00	3	8.38	9.62
3.	Kalpetta BP	Distribution of farm equipment to SC Vanitha groups and Training (221/17)	1	1.39	0	0.00	1.39
		LMV Auto training to SC women (171/16, 164/17)	2	5.60	1	0.60	5.00
4.	Thiruvananthapuram Corporation	Better Education Tuition (Women)(1021/15,221/14)	2	10.00	0	0.00	10.00
5.	Kottayam DP	Computer training in women training centre (23/13,101/13)	2	6.00	0	0.00	6.00
		Vocational training to ST women (36/14)	1	5.00	0	0.00	5.00
6.	Palakkad DP	Training in driving to ST women (990/16, 284/17)	2	22.43	0	0.00	22.43
		Vocational training in Designer Garment manufacturing (1014/15)	1	12.00	1	12.00	0.00
		Security guard training to SC women (1015/15)	1	10.00	1	9.86	0.14
		DTP training to 250 SC women (920/15)	1	10.00	1	10.00	0.00

APPENDIX XV (Concl.)

Sl No.	LSGI	Details of Project with Project No.	No. of projects envisaged	Amount allocated (₹ in lakh)	No. of projects implemented	Amount expended (₹ in lakh)	Unutilised fund (₹ in lakh)
7.	Kollam DP	EDP training, online registration, margin money grant (167/14, 690/15)	2	13.00	2	5.22	7.78
		Training to SHGs in cloth bag manufacturing and setting up of units (286/14)	1	5.00	1	1.30	3.70
8.	Kannur DP	Training for garment making (294/15, 298/15, 1019/16)	3	47.62	2	3.21	44.41
9.	Pathanamthitta Municipality	Vocational training and setting up of units (159/15)	1	2.30	1	1.20	1.10
10.	Thalassery Municipality	Imparting vocational training to inmates of Mahila Mandiram and setting up of units (295/16, 442/17)	2	2.00	2	1.57	0.43
11.	Nadathara GP	Technical training to women for starting micro enterprises (62/14, 118/14)	2	3.00	2	1.15	1.85
12.	Kannadi GP	Tailoring classes for SCs (210/14, 171/15)	2	5.00	2	2.50	2.50
		Driving classes (24/16)	1	2.00	1	1.96	0.04
Total			34	191.04	24	69.36	121.68

APPENDIX XVI
Details of buildings lying idle
(Reference: Paragraph 3.1.9.4, Page 33)

Sl. No.	Type of centre constructed, place and year of construction	Year/ Date of completion	Period of idling	Expenditure (₹ in lakh)	Audit observation made during joint site inspection
Kottayam DP					
1.	Vocational Training Centre at Kanjirappally GP	10/2013	3 year 6 month	4.90	The buildings intended for the benefit of women were idling.
2.	Cultural Centre at Kuravilangad GP	09/2014	2 year 7 month	12.40	
3.	Marketing Centre at Madappally GP	12/2014	2 year 4 month	9.31	
4.	SC Women Hall at Chirakkadavu GP	03/2015	2 year 1 month	14.42	
5.	Industrial Centre at Njeezhoor GP	06/2015	1 year 10 month	9.90	
6.	Women welfare Centre at Chempu GP	06/2015	1 year 10 month	9.15	
7.	SC Women training Centre Aymanam GP	09/2015	1 year 7 month	12.56	
8.	Women Welfare Centre Ayarkunnam GP	12/2016	4 month	8.88	
9.	Women Welfare Centre Ramapuram GP	01/2017	3 month	8.40	
10.	Women Welfare Centre Athirampuzha GP	03/2017	1 month	8.04	
				97.96	
Thiruvananthapuram Corporation					
11.	Women rest room in Ambalathara market	2012-13	More than 4 years	0.48	These buildings constructed for the benefit of women were not used for any purpose.
12.	Women meeting halls at Ulianadu	09/2013	3 year 7 month	9.82	
13.	Women meeting hall Vallakkadavu	2013-14	More than 3 years	7.18	
14.	Kudumbashree cafeteria in Vanchiyoor	2013-14	More than 3 years	9.55	
15.	Short stay home for women at Srikandeswaram	09/2015	1 year 6 month	18.88	
16.	Women training Centre at Thiruvallom	2015-16	More than 1 year	32.68	
17.	Women meeting hall Nellikkuzhy	2016-17	Less than 1 year	19.61	
18.	Women Centre at Vattiyoorkkavu	2016-17	Less than 1 year	26.01	
				124.21	
Kalpetta BP					
19.	Construction of Cultural Centre for women at Vavady, Kalpetta BP	2015-16	More than 1 year	8.00	The building was not used for any purpose since its completion.

APPENDIX XVI (Contd...)

Sl. No.	Type of centre constructed, place and year of construction	Year/ Date of completion	Period of idling	Expenditure (₹ in lakh)	Audit observation made during joint site inspection
Tirurangadi BP					
20.	Construction of Women empowerment Centre at Parappanangadi	02/2016	1 year 2 month	4.75	These buildings were not used for any purpose since its completion and none of the buildings were provided with water and electric connection.
21.	Construction of Women empowerment Centre at Tirurangadi	03/2016	1 year 1 month	4.98	
22.	Construction of Women empowerment Centre at Vallikunnu	03/2016	1 year 1 month	4.93	
23.	Construction of Women empowerment Centre at Munniyur	10/2016	6 month	4.89	
24.	Construction of Women empowerment centre at Thenjippalam	03/2017	1 month	4.81	
25.	Construction of Women empowerment Centre at Vallikunnu (Feroz Nagar)	03/2017	1 month	6.00	
				30.36	
Kochi Corporation					
26.	Marketing Centre-Division 2	2013-14	More than 3 years	7.81	These buildings constructed for different purposes such as training, marketing centres for women are remaining idle since their completion.
27.	Marketing Centre-Division 7	07/2014	2 year 9 month	9.43	
28.	Buildings for fish market Centre in Division 38	2014-15	More than 2 years	6.78	
29.	ADS hall Division 41	2015-16	More than 1 year	10.00	
30.	Labour colony Anganwadi-Division 45	2016-17	Less than 1 year	5.18	
31.	Women employment training Centre Division 54	2016-17	Less than 1 year	9.09	
32.	Women waiting room-Division 56	2016-17	Less than 1 year	4.20	
				52.49	
Thalassery Municipality					
33.	Construction of outhouse in pre-metric hostel	03/2014	3 year 1 month	4.35	The outhouse intended for the use of security guard was remaining idle since its completion as electrification was not done.
Shoranur Municipality					
34.	E-toilet for women at Shoranur and Kulapully bus stand	12/2015	1 Year 4month	10.18	The toilets were not used since installation.

APPENDIX XVI (Contd...)

Sl. No.	Type of centre constructed, Place and year of construction	Year/ Date of completion	Period of idling	Expenditure (₹ in lakh)	Audit observation made during joint site inspection
Kannadi GP					
35.	Community Marketing Centre for Scheduled caste Kudumbashree units	09/2014	2 year 7 month	7.80	The ground floor was completed, electrification and water connections were not provided for the building so far. Since none of the SC groups in the GP are engaged in any production activities, construction of marketing centre could not be justified.
Moornilavu GP					
36.	Erumapara Vocational Training Centre in ward 1	03/2015	2 year 1 month	5.60	The building which consists of four rooms remains idle.
Mutholy GP					
37.	SC Cultural and industrial Centre	03/2015	2 year 1 month	8.02	The building was locked and appeared to be abandoned.
Mundakayam GP					
38.	Punchayaal Industrial Estate	03/2013	4 year 1 month	2.97	Building and machineries were idling.
Palakkad DP					
39.	Utility Centre at Chalavara	02/2013	4 year 2 month	15.28	These centres constructed for the benefit of women were lying idle, premises of the buildings were under thick vegetation.
40.	Utility Centre at Tharoor	03/2015	2 year 1 month	15.01	
41.	Kudumbashree utility Centre at Erimayur	03/2016	1 year 1 month	20.00	
42.	Kudumbashree Utility Centre at Ayiloor	03/2015	2 year 1 month	16.28	
43.	Kudumbashree Utility Centre at Kizhakanchery	03/2016	1 year 1 month	12.51	
44.	Kudumbashree Utility Centre at Vaniyamkulam	12/2016	4 month	20.00	
				99.08	
Nadathara GP					
45.	SC Vanitha Kaithozhil Kendram	02/2017	2 month	2.40	These buildings were found locked and in abandoned condition
46.	Laksham Veedu Vanitha Kaithozhil Kendram	03/2017	1 month	2.36	
				4.76	
Kannur DP					
47.	Kudumbashree Apparel Park at Kallyasseri GP	07/2013	3 year 9 month	32.72	The building was locked and was in an abandoned condition. No electric and water supply were provided to this building.
48.	Kudumbashree Bread factory and flour mill at Eramam-Kuttoor GP	07/2014	2 year 9 month	17.91	The building was in an abandoned condition. There was no access to the building as the surroundings were under thick vegetation. Electric and water connection were not provided to this building.
				50.63	

APPENDIX XVI (Concl.d.)

Sl. No.	Type of centre constructed, Place and year of construction	Year/ Date of completion	Period of idling	Expenditure (₹ in lakh)	Audit observation made during joint site inspection
Kollam DP					
49.	Kudumbashree marketing Centre constructed in Thodiyoor GP	07/2013	4 year 2 month	5.54	The buildings constructed in all these 10 GPs by the DP were lying idle. Electric/water connection and toilet facilities were not provided to these buildings. The buildings were not officially handed over to the respective GPs.
50.	Kudumbashree marketing Centre constructed in Yeroor GP	12/2013	3 year 4 month	20.74	
51.	Kudumbashree marketing Centre constructed in Melila GP	03/2014	3 year 1 month	20.52	
52.	Kudumbashree marketing Centre constructed in Chadayamangalam GP	03/2014	3 year 1 month	16.03	
53.	Kudumbashree marketing Centre constructed in Thevalakkara GP	11/2014	2 year 5 month	24.49	
54.	Kudumbashree marketing Centre constructed in Pattazhi GP	03/2015	2 year 1 month	23.05	
55.	Kudumbashree marketing Centre constructed in Poruvazhi GP	08/2015	1 year 8 month	20.81	
56.	Kudumbashree marketing Centre constructed in Neduvathoor GP	05/2015	1 year 11 month	23.03	
57.	Kudumbashree marketing Centre constructed in Thrikkaruva GP	10/2015	1 year 6 month	23.61	
58.	Kudumbashree marketing Centre constructed in Ummannoor GP	03/2016	1 year 1 month	20.68	
59.	Kudumbashree Marketing Centre in Anchal GP	12/2014	2 year 4 month	25.00	One Kudumbashree marketing centre (five rooms) constructed inside the market by the Kollam DP in Anchal GP was locked up. Power supply was not provided to this centre and the vendors complained that it was not being used for any purpose though there existed one marketing centre constructed using SCP fund 2003-04, which was also lying idle.
				223.50	
	Grand Total			729.91	

APPENDIX XVII
Details of buildings/equipment used for other purpose
(Reference: Paragraph 3.1.9.5, Page 34)

Name of LSGIs	Sl.No.	Type of centre created and location	Year/month of construction/purchase	Expenditure (₹ in lakh)	Purpose for which utilised
Thiruvananthapuram Corporation	1.	Providing computers and connected facilities to Women IT and Industrial Park, Kannammoola	03/2017	13.87	Electronic equipment were purchased from M/s KELTRON for ₹46.89 lakh. Items worth ₹13.87 lakh ⁴ were diverted and being utilised in Corporation office and Akshaya centres.
Kottayam DP	2.	Employment Training Centre for Women at Bharananganam GP	2012-13	6.00	Used for running an Anganwadi. Also used for conducting ward sabha meetings
	3.	Erumpayam Women Employment Training Centre, Velloor GP	2013-14	9.25	Used for convening grama sabha meetings. Women job training has not been conducted.
	4.	Employment Training Centre at Velloor GP	2014-15	2.18	Used for running a computer centre by a private party. Also used for conducting coaching classes for PSC exams. Activities for achieving the intended objectives have not yet been conducted.
	5.	Women Welfare Centre at Pampady GP	2014-15	7.13	Used for running an Anganwadi
	6.	Women Welfare Centre at Karoor GP	2015-16	9.22	Used for running an Anganwadi
	7.	Employment Training Centre for SC Women at Pallikkathode GP	2015-16	45.15	Functioning as Pallikkathode Panchayat Office
	8.	Women Welfare Centre at Manimala GP	2015-16	8.37	Used for running an Anganwadi
	9.	Women Cultural Centre at Koottickal GP	2015-16	14.85	Functioning as Homeo Dispensary and Post Office.
	10.	Women Welfare Centre at Ward 10, Kanjirappally GP	2015-16	8.10	Used for running an Anganwadi
	11.	Women Welfare Centre at Poonjar GP	2016-17	8.00	Used for running an Anganwadi
	12.	Women Welfare Centre in Amalagiri, Athirampuzha GP	2016-17	5.00	Used as sub-centre of Primary Health Centre of the Panchayat.
	13.	Training Centre for Women, Chenappadi, Erumeli GP	2016-17	8.90	Used as Office of Village Extension Officer.
	14.	Women Welfare Centre at Ward 9, Kanjirappally GP	2016-17	8.01	Used for running an Anganwadi

⁴Mono chrome printers - ₹ 11,891 x 8 = ₹ 95,128, Computers - ₹43,120 x 20 = ₹ 8,62,400, Photocopier - ₹ 2,19,600, UPS - ₹ 1,76,290, CCTV - ₹ 16,960 x 2 = ₹ 33,920; Total = ₹ 13,87,338.

APPENDIX XVII (Conclld.)

Name of LSGIs	Sl. No.	Type of centre created and location	Year/month of construction/purchase	Expenditure (₹ in lakh)	Purpose for which utilised
Palakkad DP	15.	Kudumbashree utility Centre Vandazhy GP	03/2013	14.32	The utility centers were constructed out of SCP fund for the development of basic infrastructure of SC women. However, the same was being used as CDS office, Supplyco-outlet, Facilitation centre, Village court, Homeo dispensary, etc.
	16.	Kudumbashree utility Centre Malampuzha GP	03/2013	12.78	
	17.	Kudumbashree utility Centre Vellinezhi GP	04/2013	15.72	
	18.	Kudumbashree utility Centre Koduvayur GP	09/2013	13.20	
	19.	Kudumbashree utility Centre Thenkurissi GP	01/2014	12.39	
	20.	Kudumbashree utility Centre Muthuthala GP	03/2014	12.33	
	21.	Kudumbashree utility Centre Thachampara GP	02/2015	18.10	
	22.	Kudumbashree utility Centre Paruthur GP	10/2016	28.85	
	23.	Kudumbashree utility Centre Perumatty GP	10/2016	18.00	
	24.	Kudumbashree utility Centre Sreekrishnapuram GP	11/2016	18.10	
	25.	Kudumbashree utility Centre Vadakkencherry GP	03/2017	20.00	
Kochi Corporation	26.	ADS hall at Perupotta, Div-33 Edappally	2015-16	52.25	Hall rented out for other purposes
Kollam DP	27.	Marketing Centre at Mynagappally GP	2012-13	23.00	Two shops were used by HADA (Hill Area Development Authority).
	28.	Kudumbashree marketing Centre Pooyappally GP	10/2013	Nil, expenditure could not be arrived at, as part of the building was utilised for intended purpose.	The marketing centre was constructed incurring ₹ 25 lakh. Out of six shops, only one shop was being utilised for Kudumbashree and remaining were let out for other purposes.
	29.	Kudumbashree Marketing Centre at Kottukal Market Ittiva GP	2014-15	17.48	The building was used as a gymnasium.
	30.	Kudumbashree Marketing Centre at Kulakkada GP	2014-15	21.44	Out of eight shops one shop houses a post office, another a health centre and the remaining were idling.
	31.	Kudumbashree building constructed in Nediyyara, Anchal GP	2015-16	35.22	Building was used as auditorium for conducting marriage ceremonies
Nadathara GP	32.	Women Employment Centre	2012-13	4.48	Out of the 15 shops, two were let-out to private enterprises and in one shop, an anganwadi was functioning. Remaining 12 were lying idle.
Grand Total				491.69	

APPENDIX XVIII
List of selected LSGIs
(Reference: Paragraph 4.1.3, Page 42)

Sl. No.	District	Name of LSGI	Type of LSGI
1.	Ernakulam	Asamannoor	Grama Panchayat
2.		Chellanam	
3.		Elankunnapuzha	
4.		Kavalangad	
5.		Pallarimangalam	
6.		Ramamangalam	
7.		Thirumarady	
8.		Vengoor	
9.		Kothamangalam	
10.		Aluva	
11.		Eloor	
12.		Kalamassery	
13.	Kozhikode	Arikkulam	Grama Panchayat
14.		Balussery	
15.		Chekkiad	
16.		Kadalundi	
17.		Kizhakkoth	
18.		Payyoli	
19.		Thalakulathur	
20.		Thikkodi	
21.		Feroke	Municipality
22.		Koduvally	
23.	Palakkad	Keralassery	Grama Panchayat
24.		Kuthanur	
25.		Ambalappara	
26.		Chalavara	
27.		Kannambra	
28.		Koppam	
29.		Polpully	
30.		Tarur	
31.		Thenkurissi	
32.		Chittur- Thathamangalam	
33.		Mannarkad	

APPENDIX XVIII (Concl.d.)

Sl. No.	District	Name of LSGI	Type of LSGI	
34.	Thiruvananthapuram	Anchuthengu	Grama Panchayat	
35.		Aruvikkara		
36.		Azhoor		
37.		Kadakkavoor		
38.		Karumkulam		
39.		Thirupuram		
40.		Vakkom		
41.		Attingal		Municipality
42.		Nedumangad		

APPENDIX XIX
Release of excess State Share by Government of Kerala
(Reference: Paragraph 4.1.4, Page 43)

Excess State Share calculated by audit						
Financial Year	Date of release of World Bank share by State	Amount (in ₹)	State Share ⁵ (in ₹)	Exchange Rate US\$-INR	Exchange Rate reckoned for calculation	Dollar conversion of State Share (in US\$)
2011-12	26.12.2011	1400000000	Nil	52.8205		Nil
	Total	1400000000				
2012-13	06.09.2012	1713400000	1129100111	55.9735	55.9735	20172047.68
	14.02.2013	330800000		53.85		
	26.03.2013	798300000		54.2735		
	Total	2842500000				
2013-14	28.11.2013	1350863000	1349270866	62.3896	62.3896	21626534.97
	20.02.2014	165329000		62.2843		
	17.03.2014	1085799000		61.517		
	25.03.2014	82420000		60.4935		
	31.03.2014	15723000		60.0998		
	Total	2700134000				
2014-15	14.09.2014	2368508809	825467191	60.005	62.3419	13240969.41
	26.03.2015	825467191		62.3419		
	Total	3193976000				
2015-16	No releases					
2016-17	01.10.2016	2374300000	1422400000	65.7418	68.526	20757084.90
	30.11.2016	1211199999		68.526		
	30.11.2016	1200000000		68.526		
	Total	4785499999				
	Grand Total	14922109999	4726238168			75796636.96

⁵ The quantum of State share released was available only for each financial year and not for each release. Hence, the highest exchange rate from the rates pertaining to each release was reckoned by audit for calculating the US\$ equivalent of state share for a financial year.

APPENDIX XX
Details of infrastructure projects constructed utilising Performance Grant
(Reference: Paragraph 4.1.5, Page 43)

Sl.No.	Infrastructure Projects	No. of projects	Expenditure (₹ in crore)	Percentage of Expenditure
1	Buildings			
a)	Anganwadi	1385	53.11	4.70
b)	School Building	327	16.53	1.50
c)	Panchayat/Municipality Office Building expansion	2337	149.16	13.17
d)	Renovation of LSGIs front office			
e)	Hospitals (including PHC/CHC etc.)	536	34.03	3.00
f)	Toilets	123	3.40	0.30
g)	Library	71	2.24	0.20
h)	Other Buildings	994	49.23	4.35
2	Constructions			
a)	Markets	110	7.73	0.70
b)	Stadium	76	4.71	0.42
c)	Bus Stand/Waiting shed	312	17.89	1.60
d)	Children's park	35	1.36	0.12
e)	Swimming pool	5	0.45	0.04
f)	Ponds/Tank/Wells/Canals	360	8.11	0.72
g)	Check dams/irrigation	58	1.20	0.11
h)	Burial Ground/Crematorium	121	7.77	0.70
i)	Slaughter house	4	0.39	0.03
j)	Culverts/Bridges	644	17.51	1.55
k)	Storm- water drains	348	9.99	0.90
3	Roads			
a)	New	4040	110.51	9.80
b)	Maintenance	18758	435.70	38.50
4	Other Projects			
a)	Solid and Liquid waste management	75	3.24	0.03

APPENDIX XX (Concl.)

Sl.No.	Infrastructure Projects	No. of projects	Expenditure (₹ in crore)	Percentage of Expenditure
b)	Electrification	601	18.11	1.60
c)	Purchase	1787	30.36	2.70
d)	Biogas	6	0.33	0.03
e)	Energy: Street lights/High mast/Solar etc.	1203	51.84	4.60
f)	Ferry: Operation and maintenance of ferries	7	0.11	0.01
g)	Drinking water supply	1074	27.63	2.44
h)	Equipment for modernisation in institutions	1260	26.51	2.34
i)	Others	1375	43.06	3.80
	Total	38032	1132.21	

APPENDIX XXI
Delay in Plan Formulation
(Reference: Paragraph 4.1.5.1(a), Page 45)

Sl. No.	Unit	DPC Approval for 2014-15	Delay for DPC approval (by the end of January 2014) (months)	DPC Approval for 2015-16	Delay for DPC approval (by the end of January 2015) (months)	DPC Approval for 2016-17	Delay for DPC approval (by the end of January 2016) (months)
1	Asamannoor GP	20.06.2014	5	04.06.2015	4	22.08.2016	7
2	Chellanam GP	16.04.2014	3	27.05.2015	4	08.07.2016	6
3	Elankunnapuzha GP	08.06.2014	4	26.07.2015	6	27.08.2016	7
4	Kavalangad GP	20.05.2014	4	24.06.2015	5	09.09.2016	8
5	Pallarimangalam GP	22.02.2014	1	10.05.2015	3	27.08.2016	7
6	Ramamangalam GP	27.06.2014	5	08.07.2015	5	09.06.2016	4
7	Thirumarady GP	20.08.2014	7	05.09.2015	7	10.08.2016	6
8	Vengoor GP	11.05.2014	3	30.06.2015	5	28.07.2016	6
9	Kothamangalam Municipality	20.06.2014	5	30.05.2015	4	09.09.2016	7
10	Aluva Municipality	20.06.2014	5	15.06.2015	5	01.10.2016	8
11	Eloor Municipality	04.06.2014	4	09.09.2015	8	01.10.2016	8
12	Kalamassery Municipality	04.06.2014	4	26.05.2015	4	01.10.2016	8
13	Arikkulam GP	07.05.2015	More than 12 months	06.2016	More than 12 months	01.11.2017	More than 12 months
14	Balussery GP	17.06.2014	5	19.05.2015	4	31.08.2016	7
15	Chekkiad GP	17.06.2014	5	03.06.2015	4	09.09.2016	7
16	Kadalundi Municipality	06.2014	5	06.2015	5	11.2016	10
17	Kizhakkoth GP	11.07.2014	5	26.05.2015	4	31.08.2016	7
18	Payyoli GP	11.07.2014	5	03.06.2015	5	27.12.2016	11
19	Thalikulathur GP	27.06.2014	5	06.06.2015	4	31.08.2016	7
20	Thikkodi GP	11.07.2014	5	03.06.2015	4	09.09.2016	7
21	Feroke Municipality	07.11.2014	9	18.05.2015	4	09.09.2016	7
22	Koduvally Municipality	02.08.2014	6	27.08.2015	7	30.09.2016	8
23	Keralassery GP	08.07.2014	5	29.05.2015	4	09.09.2016	7
24	Kuthanoor GP	08.07.2014	5	21.05.2015	4	09.09.2016	7
25	Ambalappara GP	27.11.2014	10	29.05.2015	4	28.09.2016	8

APPENDIX XXI (Concl.d.)

Sl. No.	Unit	DPC Approval for 2014-15	Delay for DPC approval (by the end of January 2015) (months)	DPC Approval for 2015-16	Delay for DPC approval (by the end of January 2016) (months)	DPC Approval for 2016-17	Delay for DPC approval (by the end of January 2017) (months)
26	Chalavara GP	18.07.2014	6	29.05.2015	4	28.09.2016	8
27	Kannambra GP	29.08.2014	7	29.09.2015	8	06.09.2016	7
28	Koppam GP	24.10.2014	9	24.08.2015	7	09.09.2016	7
29	Polpully GP	13.02.2015	More than 12 months	14.01.2016	12	09.09.2016	7
30	Tarur GP	30.06.2014	5	25.08.2015	7	15.09.2016	8
31	Thenkurissi GP	08.07.2014	5	29.05.2015	4	09.09.2016	7
32	Chittur-Thathamangalam Municipality	13.02.2015	More than 12 months	14.01.2016	12	09.09.2016	7
33	Mannarkkad Municipality	31.05.2014	4	15.04.2015	3	09.09.2016	7
34	Anchuthengu GP	25.02.2014	1	18.05.2015	4	09.09.2016	7
35	Aruvikkara GP	11.07.2014	5	15.09.2015	8	22.08.2016	7
36	Azhoor GP	02.07.2014	5	18.05.2015	4	10.09.2016	7
37	Kadakkavoor GP	08.2014	7	08.2015	7	08.2016	7
38	Karumkulam GP	25.08.2014	7	26.08.2015	7	09.09.2016	7
39	Thirupuram GP	30.04.2014	3	25.03.2016	More than 12 months	04.03.2017	More than 12 months
40	Vakkom GP	06.06.2014	5	18.05.2015	4	09.09.2016	7
41	Attingal Municipality	11.07.2014	5	29.05.2015	4	22.08.2016	7
42	Nedumangad Municipality	11.07.2014	5	07.05.2015	3	09.09.2016	7

APPENDIX XXII
Delay in conducting Annual Performance Assessment
(Reference: Paragraph 4.1.5.1(b), Page 45)

Performance Grant to be released for the year	APA to be conducted	APA conducted	Delay in conducting APA	Proposed date of release of funds to LSGIs	Date of release of funds to LSGIs	Delay in release of funds
2013-14	September – December 2012	October-December 2013	10 to 15 months	April 2013	February 2014	10 months
2014-15	September – December 2013	January – February 2015	13 to 17 months	April 2014	March 2015	11 months
2015-16	September – December 2014	January – February 2016	13 to 17 months	April 2015	No fund was released to LSGIs as PG.	-

APPENDIX XXIII
Implementation of projects in selected backward LSGIs
(Reference: Paragraph 4.1.5.1(d), Page 47)

Sl. No.	Name of LSGI	Name of NGO	Name of Project	Date of agreement	Due date for submission	Date of submission of final DPR	Accepted PAC (in ₹)	Date of commencement of work	Proposed date of completion	Present stage of work	Expenditure as on 30.11.2017 (in ₹)
1	Anchuthengu GP	Grameena Patana Kendram	Vakkamkulam Drinking Water Project	23.05.2016	23.08.2016	25.10.2016	11602334	20.02.2017	21.06.2017	Work completed	10557088
			Construction of public drains	23.05.2016	23.08.2016	25.10.2016	6226126	20.02.2017	20.08.2017	Work completed	3417108
2	Kothamangalam Municipality	CSES	Drinking water supply scheme Puthupadi	24.05.2016	24.08.2016	08.11.2016	6031066	01.02.2017	01.07.2017	Ongoing	2063220
			Drinking water supply scheme-Thankalam	24.05.2016	24.08.2016	08.11.2016	4585673	23.01.2017	23.06.2017	Ongoing	2195978
			Drinking water supply scheme-Vilayal	24.05.2016	24.08.2016	08.11.2016	9014333	31.01.2017	31.07.2017	Ongoing	3779508
3	Kuthanur GP	Malankara Social Service Society	Construction of Anganwadi Building - Lakshamveedu (Kothamangalam)	07.06.2016	07.09.2016	14.10.2016	1751538	08.02.2017	31.08.2017	Work completed	1286475
			Renovation of check dam at Kakkarakundu	07.06.2016	07.09.2016	14.10.2016	2995675	14.02.2017	31.08.2017	Work completed	1719269
			Renovation of check dam at Theyyandikadavu	07.06.2016	07.09.2016	14.10.2016	2972618	09.02.2017	31.08.2017	Work completed	2532675
			Construction of LPG crematorium	07.06.2016	07.09.2016	14.10.2016	6239457	08.03.2017	30.09.2017	Ongoing	6391439
			Construction of Anganwadi Building - Karakkode	07.06.2016	07.09.2016	14.10.2016	1739975	08.02.2017	31.08.2017	Work completed	1286475

APPENDIX XXIII (Contd...)

Sl. No.	Name of LSGI	Name of NGO	Name of Project	Date of agreement	Due date for submission	Date of submission of final DPR	Accepted PAC (in ₹)	Date of commencement of work	Proposed date of completion	Present stage of work	Expenditure as on 30.11.2017 (in ₹)
4.	Keralassery GP	IRTC	Construction of Community Hall in Keralassery Grama Panchayath	24.05.2016	23.08.2016	15.11.2016	6250421	18.02.2017	17.07.2017	Work completed	4539742
			Construction of PHC building	24.05.2016	23.08.2016	15.11.2016	6723945	15.02.2017	14.07.2017	Work completed	4331733
			Construction of Building for Ayurveda Hospital in Keralassery Grama Panchayat	24.05.2016	23.08.2016	15.11.2016	1355877	23.02.2017	21.07.2017	Work completed	1417766
			Vadassery Kunduvampadam Road widening and tarring	24.05.2016	23.08.2016	Nil	2371376	05.04.2017	31.08.2017	Ongoing	461096
5	Chittur-Thathamangalam Municipality	STEM	Construction of Thathamangalam community hall	24.05.2016	24.08.2016	27.10.2016	9934837	08.02.2017	08.01.2017	Ongoing	6124178
			Completion of community hall at Thathamangalam	24.05.2016	24.08.2016	15.03.2017	7536265	30.03.2017	30.09.2017	Ongoing	4039919
6	Arikkulam GP	Agriculture and Eco System Management Group	Construction of a new road at Vadakkethacholi	23.05.2016	23.08.2016	21.10.2017	5700000	11.01.2017	11.07.2017	Work completed	4130000
			Construction of homeo hospital at Urallur	23.05.2016	23.08.2016	21.10.2017	3903000	11.01.2017	11.09.2017	Ongoing	1686856
			Drinking water project in Panampurakunnu	23.05.2016	23.08.2016	21.10.2017	1075000	11.01.2017	11.07.2017	Work completed	813909

APPENDIX XXIII (Concl.d.)

Sl. No.	Name of LSGI	Name of NGO	Name of Project	Date of agreement	Due date for submission	Date of submission of final DPR	Accepted PAC (in ₹)	Date of commencement of work	Proposed date of completion	Present stage of work	Expenditure as on 30.11.2017 (in ₹)
			Drinking water project in Kuthiravattam	23.05.2016	23.08.2016	21.10.2017	900000	11.01.2017	11.07.2017	Ongoing	Nil
			Drinking water project in Nagathara	23.05.2016	23.08.2016	21.10.2017	1900000	11.01.2017	11.07.2017	Work completed	1127242
			Palliative care building	23.05.2016	23.08.2016	21.10.2017	3850000	11.01.2017	11.09.2017	Ongoing	3109073
			Construction of model anganwadi building with compound wall-2 Utteri	23.05.2016	23.08.2016	21.10.2017	958000	11.01.2017	11.07.2017	Work completed	549877
			Construction of model anganwadi building with compound wall-2 Ekkattur	23.05.2016	23.08.2016	21.10.2017	958000	11.01.2017	11.07.2017	Work completed	275065
	Total						106575516				67835691

APPENDIX XXIV
Calculation of Exchange Loss done by World Bank
(Reference: Paragraph 4.1.5.1(d), Page 47)

	INR (mn)	USD (mn)	Exchange Rate
Unaccounted advances as reflected in WB CC system as at 15 February 2017		65.50	
Unaccounted advances with LSGs based on IFR prepared for 30 September 2016	124	1.85	67
Unaccounted advances based on recent release of USD 55 mn	3693	55.00	67
Sub total	3817	56.85	
Balancing figure = exchange loss (65.50-56.85)		8.65	

APPENDIX XXV
Minimum Mandatory Condition and Performance Criteria for Annual
Performance Assessment
(Reference: Paragraph 4.1.5.2, Page 48)

APA year and the authority/firm which conducted APA	Proposed parameters of GoK/conditions specified in PIM	No. of LSGIs which qualified APA	Conditions relaxed by GoK	No. of LSGIs qualified APA additionally after relaxation	No. of LSGIs failed
2013-14 (M/s Sutra Consulting – Lead consultant)	<p>MMC</p> <p>1. Annual Plan and Budget duly approved to be forwarded to LSGD by the end of March.</p> <p>2. Minimum of 80 <i>per cent</i> expenditure of Development Fund including Performance Grant and cut off date for incurring 80 <i>per cent</i> expenditure was March 2013.</p> <p>3. All capital works and acquisitions by KLGSDP funds for the year 2012-13 were completed.</p> <p>4. Preparation and distribution of public report on plan and budget.</p> <p>Performance criteria Performance benchmark fixed at 50</p>	88	<p>MMC</p> <p>1.The condition was relaxed and all LSGIs were declared as cleared.</p> <p>2.Utilisation was fixed at 60 <i>per cent</i> of Development Fund and cut off date for expenditure postponed to 15 September 2013.</p> <p>3.If any one of the projects funded by KLGSDP grant satisfies the criteria, MMC considered as cleared.</p> <p>4.No report was prepared, instead budget summary and final plan document was taken into account as the public reports.</p>	849	101
2014-15 State Performance Audit Officer (SPAO) with the support of consultant (M/s Sutra Consulting)	<p>MMC</p> <p>1.Cut off date for incurring 80 <i>per cent</i> expenditure of Development Fund was March 2014..</p> <p>2. All capital works and acquisitions by KLGSDP Fund for the year 2013-14 were completed.</p> <p>3.Preparation and distribution of public report on plan and budget.</p> <p>Performance criteria Performance benchmark for 2014-15 was fixed mainly on the performance of LSGIs on the creation and maintenance of 10 critical service⁶ delivery</p>	112	<p>MMC</p> <p>1.Cut off date for expenditure postponed to 25 January 2015.</p> <p>2.Signing of agreement for work or issue of supply order in the case of procurement of goods in at least 80 <i>per cent</i> of total projects under KLGSDP, would make LSGIs eligible.</p> <p>3.No report has been prepared, instead budget summary and annual plan document was taken into account as the public reports.</p>	782	144

⁶Crematorium/burial ground, slaughter house, solid/liquid/plastic waste management facilities, public toilets, front office and visitor friendly facilities in LSGI Office, fish/vegetable markets, street lights, safe drinking water facilities, anganwadis, basic infrastructure in SC& ST colonies/sanketham.

APPENDIX XXV (Concl.)

APA year and the authority which conducted APA	Proposed parameters of GoK/conditions specified in PIM	No. of LSGIs which qualified APA	Conditions relaxed by GoK	No. of LSGIs qualified APA additionally after relaxation	No. of LSGIs failed
	infrastructure facilities for ensuring basic services to the public and performance benchmark was retained at 50 even though PIM prescribes 60.		<u>Performance criteria</u> As the performance of LSGIs relating to critical infrastructure was very poor, performance benchmark was lowered to 35.		
2015-16 (SPA0 & PMU)	<u>MMC</u> 1. Minimum of 80 <i>per cent</i> expenditure of Development Fund including performance grant and cut off date for incurring expenditure was March 2015. 2. Preparation and distribution of public report on plan and budget. <u>Performance criteria</u> Performance benchmark was retained at 50 even though PIM prescribed 70.	201	<u>MMC</u> 1. Cut off date for expenditure postponed to 31 March 2016. 2. Budget summary and annual plan document was taken into account as the public reports. <u>Performance criteria</u> As the number of LSGIs cleared was very low, performance benchmark lowered from 50 to 35.	697	130

APPENDIX XXVI
Institutions selected for Compliance Audit
(Reference: Paragraph 4.2.2, Page 57)

Sl. No.	Selected District Panchayats	Selected Grama Panchayats
1	Thiruvananthapuram	Peringammala
2		Poovar
3		Kadinamkulam
4		Karakulam
5		Vellarada
6		Madavoor
7		Kattakkada
8	Ernakulam	Chottanikkara
9		Varapuzha
10		Nedumbassery
11		Koovappady
12		Mulavukad
13		Njarakkal
14		Kunnathunad
15	Arakuzha	
16	Idukki	Peermade
17		Munnar
18		Karimkunnam
19		Alakode
20	Konnathady	
21	Kottayam	Kumarakam
22		Erumeli
23		Kanjirappally
24		Arpookara
25		Vijayapuram
26		Udayanapuram
27		Athirampuzha

APPENDIX XXVII

Details of fund released to all Panchayat Raj Institutions in the selected districts under Suchitwa Keralam (Rural) for Solid Waste Management projects

(Reference: Paragraph 4.2.5.1, Page 59)

(₹ in lakh)

Districts	2012-13			2013-14			2014-15			2015-16			2016-17		
	Release	Expenditure	Refund												
Thiruvananthapuram	140.71	5.04	37.57	34.94	8.87	10.06	30.89	0.88	0.00	19.99	0.00	0.00	0.00	0.00	0.00
Kottayam	542.33	223.91	86.60	0.00	0.00	0.00	15.79	0.00	3.49	29.13	0.00	0.00	49.68	0.00	0.00
Idukki	0.00	0.00	0.00	0.00	0.00	0.00	8.52	0.00	0.00	1.80	0.00	0.00	4.89	0.00	0.00
Ernakulam	200.56	95.45	70.24	0.00	0.00	0.00	34.97	11.92	3.89	78.00	16.12	4.03	25.13	0.00	0.00

Details of fund released to test checked Panchayat Raj Institutions and status of implementation of projects under Suchitwa Keralam (Rural)

District	LSGI Name	Project No.s	Project Name	Suchitwa Mission Fund				Implementation Status
				Release (₹)	Expenditure (₹)	Refund (₹)	Balance (₹)	
Kottayam	Erumeli GP	S0245/14,S0272/15	Completion of Solid Waste plant	15,00,000	13,58,117	1,41,883	Nil	Partial
Kottayam	Kanjirappally GP	S0343/13,S0074/14,S0017/15,S0449/16,S0315/17	Waste disposal at the production place	1,91,250	1,91,250	Nil	Nil	Full
Kottayam	Kumarakam GP	S0169/13,S0065/14,S0169/15	Source waste management project	9,73,470	3,50,952	Nil	6,22,518	Partial
Kottayam	Vijayapuram GP	S0242/13,S0164/14	Solid waste management project	14,21,375	7,74,306	6,47,069	Nil	Not implemented
Ernakulam	Chottanikkara GP	S0161/17	Waste disposal in Chottanikkara Town	50,000	50,000	Nil	Nil	Full
Ernakulam	Chottanikkara GP	S0181/16,S0104/17	Wasteless Chottanikkara	7,14,000	7,14,000	Nil	Nil	Full
Ernakulam	Kunnathunad GP	S0091/17	Biogas plant to house wives on backyard	4,80,000	4,50,000	Nil	30,000	Partial

APPENDIX XXVII(Concl.)

District	LSGI Name	Project No.s	Project Name	Suchitwa Mission Fund(₹)				Implementation Status
				Release (₹)	Expenditure (₹)	Refund (₹)	Balance (₹)	
Thiruvananthapuram	Poovar GP	S0023/13	Construction of ring compost	1,12,500	Nil	Nil	1,12,500	Full
Thiruvananthapuram	Karakulam GP	S0131/13	Installation of bio-gas plant for houses	7,20,000	7,20,000	Nil	Nil	Full
Thiruvananthapuram	Karakulam GP	S0137/14,S0115/15	Installation of bio-gas plants for houses	7,69,250	7,69,250	Nil	Nil	Full
Thiruvananthapuram	Kattakkada GP	S0140/13,S0209/14	Pipe composting	4,05,000	Nil	4,05,000	Nil	Not implemented
Thiruvananthapuram	Kattakkada GP	S0060/15,S0204/16	Individual bio-gas plant construction	3,15,000	3,15,000	Nil	Nil	Partial
Thiruvananthapuram	Peringammala GP	S0078/13,S0118/14	Solid Waste disposal	7,52,520	4,99,675	Nil	2,52,845	Partial
Thiruvananthapuram	Thiruvananthapuram DP	S0827/13,S0789/14,S0914/15,S0862/16	Construction of bio-gas plant at District Hospital Neyyattinkara	5,78,662	1,90,743	Nil	3,87,919	Partial
Thiruvananthapuram	Thiruvananthapuram DP	S0831/13,S0790/14,S0915/15,S0863/16	Construction of bio-gas plant at District Ayurveda Hospital Varkala & District Homeo Hospital	3,67,500	1,50,000	Nil	2,17,500	Full
Thiruvananthapuram	Thiruvananthapuram DP	S0833/13,S0791/14,S0916/15,S0864/16	Construction of bio-gas plant at School	8,40,000	5,44,572	Nil	2,95,428	Partial
Thiruvananthapuram	Vellarada GP	S0239/16	Bio-gas plant household	6,00,000	Nil	Nil	6,00,000	Not implemented
Total				1,07,90,527	70,77,865	11,93,952	25,18,710	

APPENDIX XXVIII

Details of fund released to all Panchayat Raj Institutions in the selected districts under Swachh Bharat Mission (Gramin) for Solid Waste Management projects
(Reference: Paragraph 4.2.5.2, Page 60)

(₹ in lakh)

Districts	2012-13			2013-14			2014-15			2015-16			2016-17		
	Release	Expenditure	Refund												
Thiruvananthapuram	2.75	2.75	0.00	13.55	7.72	0.00	22.62	15.18	2.45	0.00	0.00	0.00	0.00	0.00	0.00
Kottayam	0.00	0.00	0.00	31.95	17.89	0.00	15.70	6.24	4.12	6.57	0.00	0.00	1.69	0.53	0.00
Idukki	15.93	4.77	0.00	58.45	31.45	6.65	26.42	16.84	0.00	0.00	0.00	0.00	2.10	2.10	0.00
Ernakulam	21.80	15.25	6.54	94.34	57.82	21.83	58.47	44.10	12.75	15.60	15.60	0.00	29.26	4.35	0.00

Details of fund released to test checked Panchayat Raj Institutions and status of implementation of projects under Swachh Bharat Mission (Gramin)

District	LSGI Name	Project No.s	Project Name	Suchitwa Mission Fund				Implementation Status
				Release (₹)	Expenditure (₹)	Refund (₹)	Balance (₹)	
Kottayam	Athirampuzha GP	S0141/13,S0183/14	Waste decomposition unit	14,96,250	14,96,250	Nil	Nil	Full
Kottayam	Athirampuzha GP	S0276/15,S0124/16	Installation of bio-gas plant (Family holders)	2,74,050	2,60,975	13,075	Nil	Partial
Kottayam	Athirampuzha GP	S0275/15,S0123/16,S0015/17	Pipe compost unit	4,86,000	3,70,867	1,15,133	Nil	Partial
Ernakulam	Koovappady GP	S0101/13,S0102/14	Pipe compost construction	1,81,710	Nil	1,81,710	Nil	Not implemented
Ernakulam	Koovappady GP	S0065/14,S0160/15,S0216/16	Household bio-gas plant construction (FRP)	1,99,750	1,99,750	Nil	Nil	Full
Ernakulam	Mulavukad GP	S0086/14,S0145/15	Bio-gas plant	1,49,358	1,49,358	Nil	Nil	Full
Ernakulam	Mulavukad GP	S0047/16,S0081/17	Bio-gas plant	1,48,750	1,48,750	Nil	Nil	Full

APPENDIX XXVIII (Concl.)

District	LSGI Name	Project No.s	Project Name	Suchitwa Mission Fund				Implementati on Status
				Release (₹)	Expenditure (₹)	Refund (₹)	Balance (₹)	
Thiruvananthapuram	Madavoor GP	S0061/15,S0077/16	Bio-gas plant for domestic purpose	5,10,000	4,25,000	Nil	85,000	Partial
Thiruvananthapuram	Madavoor GP	S0024/13,S0092/14	Waste disposal at source	8,93,700	Nil	Nil	8,93,700	Not implemented
Total				43,39,568	30,50,950	3,09,918	9,78,700	

APPENDIX XXIX
Projects not implemented/partially implemented
(Reference: Paragraph 4.2.6.1, Page 61)

Sl. No.	Panchayat	Target	Outlay	Observations
1	Madavoor GP 2012-13	100 units of vermi compost, 1490 units of pipe compost & 1050 units of Pot compost	Total outlay of ₹ 19.86 lakh, out of which share of Suchitwa Mission was ₹ 14.89 lakh. Suchitwa Mission released ₹ 8.93 lakh as first installment in March 2013.	The project was not implemented and the amount received from Suchitwa Mission was refunded in January 2015. Lack of interest on the part of beneficiaries in view of mosquito and worm problems faced by beneficiaries in neighbouring Panchayat where similar project was implemented were the reason for non-implementation
2	Madavoor GP 2014-15	200 units of bio-gas plant	Total outlay of ₹ 17 lakh, out of which share of Suchitwa Mission was ₹ 8.50 lakh. Suchitwa Mission released ₹ 5.10 lakh as first installment in March 2015.	Grama Panchayat installed 100 units of bio-gas plants only, incurring an expenditure of ₹ 8.50 lakh of which share of Suchitwa Mission was ₹ 4.25 lakh. Lack of interest on the part of beneficiaries was the reason for non-implementation. Unutilised amount of ₹ 85,000 received from Suchitwa Mission was not refunded (May 2017).
3	Kattakkada GP 2012-13	1500 units of pipe compost	Total outlay of ₹ 13.50 lakh, out of which share of Suchitwa Mission was ₹ 10.12 lakh. Suchitwa Mission accorded Technical Sanction for the project in March 2013 and released ₹ 4.05 lakh in December 2013.	The project was not implemented and GP refunded (January 2015) the entire amount to Suchitwa Mission. Grama Panchayat stated that the beneficiaries were not willing to remit beneficiary contribution leading to non-implementation of the project.

APPENDIX XXIX (Contd...)

Sl. No.	Panchayat	Target	Outlay	Observations
4	Kattakkada GP 2015-16	100 units of bio-gas plants	Total outlay of ₹ 10.50 lakh, out of which share of Suchitwa Mission was ₹ 5.25 lakh. Suchitwa Mission released ₹ 3.15 lakh (March 2015) as first installment.	Grama Panchayat installed 60 units of bio-gas plants incurring an expenditure of ₹ 6.30 lakh (first installment received from Suchitwa Mission fully utilized). Grama Panchayat stated that beneficiaries were not willing to remit the beneficiary contribution, hence could not be fully implemented.
5	Varapuzha GP 2016-17	43 units of bio-pots for SC households	Total outlay of ₹ 0.56 lakh utilizing plan fund, own fund and beneficiary contribution.	Only 10 units of bio pots were installed incurring an expenditure of ₹ 0.13 lakh. Grama Panchayat stated that only 10 SC beneficiaries had applied for the project as majority of SC beneficiaries in the GP were economically backward and not ready to remit beneficiary contribution.
6	Varapuzha GP in 2012-13 and carried over till 2015-16.	Bio-gas plant to 19 SC families	Total outlay of ₹ 1.99 lakh.	The project was not implemented as planned as GP was not able to identify sufficient number of SC beneficiaries inspite of including the project in the annual plan of four years. Grama Panchayat stated that project was not implemented as sufficient documents to prove their caste status were not furnished by the beneficiaries. No funds were received from Suchitwa Mission.
7	Varapuzha GP in 2012-13 and carried over till 2015-16.	Pipe compost units to 491 SC families	Total outlay of ₹ 4.42 lakh.	The project was not implemented as planned as GP was not able to identify sufficient number of SC beneficiaries inspite of including the project in the annual plan of four years. Grama Panchayat stated that project was not implemented as sufficient documents to prove their caste status were not furnished by the beneficiaries. No funds were received from Suchitwa Mission.

APPENDIX XXIX (Contd...)

Sl. No.	Panchayat	Target	Outlay	Observations
8	Kumarakam GP 2013-14	97 bio-gas plant, 228 vermi compost, 1000 pipe compost units	Total outlay of ₹ 19.98 lakh, out of which share of Suchitwa Mission was ₹ 12.92 lakh. Suchitwa Mission released ₹ 9.73 lakh as first installment (April 2013).	Project was carried over till 2016-17, only 57 bio-gas plants, 292 pipe compost units were installed incurring an expenditure of ₹ 5.87 lakh, share of Suchitwa Mission being ₹ 3.51 lakh. Unutilized portion amounting to ₹ 6.23 lakh was not refunded to Suchitwa Mission (July 2017). No vermi compost units were installed. Grama Panchayat stated that the project was not implemented fully due to lack of awareness among beneficiaries and unwillingness of beneficiaries to remit beneficiary contribution.
9	Vijayapuram GP 2012-13	250 bio-gas plant, 245 pipe compost, 516 pot compost units	Total outlay of ₹ 26.03 lakh, Suchitwa Mission contribution ₹ 14.21 lakh received in two installments in March 2013 and July 2014.	151 bio-gas plants and 225 pipe compost units were installed incurring an expenditure of ₹ 14.50 lakh, share of Suchitwa Mission being ₹ 7.74 lakh. Grama Panchayat refunded ₹ 6.28 lakh (March 2015) to Suchitwa Mission. No pot compost units were installed. Grama Panchayat stated that the project was not implemented fully due to non-willingness on the part of beneficiaries to remit beneficiary contribution.
10	Poovar GP 2012-13	150 ring compost units	Total outlay of ₹ 3.75 lakh. The contribution of Suchitwa Mission was ₹ 2.81 lakh of which ₹ 1.12 lakh received in February 2014 as first installment.	Project was not implemented and amount received from Suchitwa Mission was not refunded (April 2017). Grama Panchayat was not able to identify sufficient number of beneficiaries.

APPENDIX XXIX(Concl.)

Sl. No.	Panchayat	Target	Outlay	Observations
11	Vellarada GP 2015-16	250 units of bio-gas plants	Total outlay of ₹ 20 lakh. Contribution from Suchitwa Mission ₹10 lakh of which ₹ six lakh released in October 2015 as first installment.	Project was not implemented fully due to lack of proper awareness among beneficiaries and unwillingness to remit beneficiary contribution. Suchitwa Mission fund was not refunded (October 2017).
12	Peringammala GP 2012-13	220 units of bio-gas plants, 1134 units of pipe compost	Suchitwa Mission accorded Technical Sanction for a total outlay of ₹ 19.98 lakh in October 2012. Contribution from Suchitwa Mission was ₹ 12.54 lakh of which ₹ 7.52 lakh released in March 2013.	Grama Panchayat installed 79 bio-gas plants incurring an expenditure of ₹ 6.67 lakh of which share of Suchitwa Mission being ₹ 4.99 lakh. No pipe compost units was installed. Unspent balance of Suchitwa Mission fund of ₹ 2.53 lakh was not refunded (August 2017). Grama Panchayat stated that the project was not implemented fully due to lack of interest on the part of beneficiaries.
13	Erumeli GP 2014-15 spill over project in 2015-16	1481 units of pipe compost	Total outlay of ₹ 13.33 lakh. Suchitwa Mission did not release any funds.	Project was not implemented. Grama Panchayat stated that lack of interest and awareness among beneficiaries about the project and negative opinion against similar project implemented in the neighbouring Panchayat led to non-implementation of projects.
14	Koovappady GP 2013-14 and carried over till 2015-16	94 units of bio- gas plants	Total outlay ₹ 7.99 lakh of which share of Suchitwa Mission was ₹ 3.99 lakh. Suchitwa Mission released ₹ 1.99 lakh (₹ 1.59 lakh in July 2014 and ₹ 0.40 lakh in May 2015).	Grama Panchayat installed 47 units incurring an expenditure of ₹ 3.99 lakh (Suchitwa Mission share of ₹ 1.99 lakh fully utilized). Project was not implemented fully due to unwillingness of the beneficiaries to remit beneficiary contribution.

APPENDIX XXX
Non- compliance with the provisions of various Acts/Rules
(Reference: Paragraph 4.2.7.5, Page 67)

Act/Rules	Description	Findings
Section 219 D, KPR Act, 1994	Grama Panchayat may introduce house to house collection of rubbish and other offensive matter for which GP have to issue an order specifying the hours within which the occupier of any house may place rubbish or offensive matter in a proper receptacle provided by GP and such rubbish or offensive matter may be removed by GP.	None of the GPs test checked have established any mechanism for door to door collection of waste as specified in the Act.
GO(Ms)No.01/2014/Env. dated 01/01/2014 issued based on e-waste Management Rules, 2016	Producers of electrical and electronic equipment shall be responsible for collection, channelization and disposal of e-waste generated by them or bought back by them from consumers under 'Extended Producer responsibility' either directly or through authorised agents. In order to tackle the problem of broken CFLs and FTLs dumped in the household solid waste, Government in January 2014 instructed LSGIs to provide required storage facility for e-waste to be collected from ward level residential/commercial areas and to engage Kudumbashree units for door to door collection of segregated e-waste. Grama Panchayats have to provide space near local markets or landed properties owned by LSGIs from where e-waste can be collected and stored at a central collection point for each LSGI for handing over to accredited state level agencies for collection and transportation of e-waste.	None of the GPs test checked complied with the above instructions which led to unscientific disposal of e-waste in the GPs. Some of the GPs stated lack of sufficient land for setting up waste treatment plants, not finding adequate methods for e-waste treatment, not generating e-waste in large quantity, etc., for not complying with the instructions.
Plastic Waste Management Rules, 2016	Grama Panchayats shall ensure segregation, collection, storage, transportation and channelization of recyclable plastic waste fraction to recyclers ensuring that no damage is caused to the environment during the process.	None of the GPs test checked had taken any step for disposal of plastic waste which resulted in large scale dumping of plastic waste in GPs. Panchayats replied that these provisions would be complied with after passing bye-law for plastic waste management.

APPENDIX XXX (Concl.)

Act/Rules	Description	Findings
Section 219 W of KPR Act	In order to reduce the use of plastic carry bags in the state, GPs have to fix the minimum price of various kinds of plastic carry bags and plastic covers and GP should take steps to ensure that no person or institution shall sell such bags or covers at a price lower than the price so fixed or give them free of cost.	The adherence to the provision would have discouraged the use of plastic bags. However, none of the GPs test checked had fixed minimum price for plastic cover. Panchayats replied that the above provisions would be complied with after passing bye-law for plastic waste management.
Rule 15 of Plastic Waste Management Rules, 2016	All shopkeepers and street vendors providing carry bags for dispensing any commodity shall register with the local body by paying plastic waste management fee of minimum ₹ 48,000 @ ₹ 4,000 per month. The GP shall utilise the amount so collected exclusively for sustainability of waste management system within their jurisdiction.	No such fund has been set up by any of the PRIs test checked depriving the GPs of dedicated fund for waste disposal.
Section 219 X of KPR Act	Grama Panchayats shall constitute 'Waste Disposal Fund' by crediting the fee collected as mentioned above and fine amount recovered in the cases relating to waste disposal.	No such fund has been set up by any of the PRIs test checked depriving the GPs of dedicated fund for waste disposal.
Government of Kerala order GO (Ms) No.323/2011/LSGD dated 27.12.2011	To set up collection centres for collection of used plastic carry bags and other plastic materials so that manufactures of plastic materials can collect and recycle/reuse plastic materials collected by such centres. Directions were also given to promote the use of paper bags, jute bags, coir bags through SHGs and NGOs. Instructions were also issued to declare places of tourism/environmental importance as plastic free zones with a total ban on plastic in such localities.	None of the GPs test checked complied with these instructions leading to unscientific disposal of plastic waste.
Government of Kerala circular number 82200/DC I/2014/LSGD.	To collect non bio-degradable waste from all houses and to make arrangements for their recycle. It was also instructed to set up Material Recovery Facilities in all GPs for temporary storage of non bio-degradable waste collected from houses before giving them for recycle.	None of the GPs test checked complied with these instructions leading to unscientific disposal of plastic waste.

APPENDIX XXXI
Details of expenditure involved for installation of e-toilets
(Reference: Paragraph 4.3, Page 70)

Sl. No.	Name of Panchayat/ Institution	No. of units installed	Expenditure incurred (₹)	Date of tri-partite agreement	Month & year of installation	Whether electricity, water were provided by GP	Period up to which units worked	Total income received (₹)	Present status
1	Kuttoor GP	1	649244	21.03.2012	03/2012	Yes	NA	Nil	Not regularly used. Public not interested
2	Ezhamkulam GP	1	625244	21.03.2012	2012	Yes	04/2012	Nil	Not working
3	Ranni Perunadu GP	1	626244	21.03.2012	2013	No	Not working from the date of installation	Nil	Destroyed by public
4	Vadasserikkara GP	1	628744	21.03.2012	2013	No	Not working from the date of installation	Nil	Not working
5	Kalanjoor GP	1	628148	26.03.2012	03/2014	No. Due to dispute with Revenue Department	Not working from the date of installation	Nil	Not working
6	Konni GP	2	1068199	21.03.2012	03/2012	Yes	Worked for two months	Nil	Not working, machine complaint, public not interested
7	Kadampanad GP	2	1081488	26.03.2012	03/2012	No	Not working from the date of installation	Nil	Not working, machine complaint
8	Aruvappulam GP	1	628744	21.03.2012	2012	Yes	Worked up to 12/2014	Nil	Not working due to mechanical error
9	Mallappally GP	2	939988	21.03.2012	07/2012	Yes	Worked upto 20.12.2014	36055	Not working, public not interested
10	Pandalam GP	2	1142488	21.03.2012	03/2012	Yes	NA	Nil	Not working, machine complaint, public not interested
11	Kozhencherry Dist. Hospital	4	2174976	21.03.2012	08/2012	Yes	12/2013	5566	Not working due to mechanical error

APPENDIX XXXI (Concl.)

Sl. No.	Name of Panchayat/ Institution	No. of units installed	Expenditure incurred (₹)	Date of tripartite agreement	Month & year of installation	Whether electricity, water were provided by GP	Period up to which units worked	Total income received (₹)	Present status
12	Ranni Angadi GP	2	1094488	21.03.2012	2013	Yes	Worked for six months	Nil	Not working, machine complaint, public not interested
13	Ranni GP	2	1088488	21.03.2012	2013	No	NA	Nil	Not working
14	Koipuram GP	1	651744	21.03.2012	10/2012	Yes	Worked for two years	Nil	Not working public not interested
15	Aranmula GP	3	1971484	21.03.2012	03/2012	No	NA	Nil	Not working, machine complaint, public not interested
16	Kottanad GP	1	638741	21.03.2012	2013	No	NA	Nil	Not working public not interested
		27	15638452						

APPENDIX XXXII

Details of Service Tax due from tenants of five Local Self-Government Institutions
(Reference: Paragraph 4.4, Page 71)

1. Kalluvathukkal Grama Panchayat

Period	Rent received from tenants (₹)	Rate of Service Tax (%)	Service tax due (₹)
01.04.2013 to 31.03.2014	2750745	12.36	339992
01.04.2014 to 31.03.2015	2119018	12.36	261911
01.04.2015 to 31.05.2015	402695	12.36	49774
01.06.2015 to 14.11.2015	1208085	14.00	169132
15.11.2015 to 31.03.2016	805390	14.50	116782
01.04.2016 to 31.05.2016	572304	14.50	82984
01.06.2016 to 31.03.2017	2861518	15.00	429228
Total			1449803

2. Sreekandapuram Municipality

Period	Rent received from tenants (₹)	Rate of Service Tax (%)	Service tax due (₹)
01.04.2013 to 31.03. 2014	1039392	12.36	4869*
01.04. 2014 to 31.03. 2015	1041468	12.36	128726
01.04. 2015 to 31.05. 2015	174456	12.36	21563
01.06. 2015 to 14.11. 2015	523368	14.00	73272
15.11. 2015 to 31.03. 2016	348912	14.50	50593
01.04. 2016 to 31.05. 2016	190572	14.50	27633
01.06. 2016 to 31.03. 2017	952860	15.00	142929
Total			449585

*Service Tax is exempted if the total rent received does not exceed ₹ 10 lakh in the preceding financial year. As it is the first year of receipt above ₹ 10 lakh the GP is eligible to get exemption upto that amount.

3. Ambalappuzha South GP

Period	Rent received from tenants (₹)	Rate of Service Tax (%)	Service tax due (₹)
01.04.2013 to 31.03.2014	1236793	12.36	152868
01.04.2014 to 31.03.2015	1512001	12.36	186884
01.04.2015 to 31.05.2015	316632	12.36	39136
01.06.2015 to 14.11.2015	800000	14.00	112000
15.11.2015 to 31.03.2016	783159	14.50	113558
01.04.2016 to 31.05.2016	338475	14.50	49079
01.06.2016 to 31.03.2017	1692378	15.00	253857
Total			907382

APPENDIX XXXII (Concl.d.)

4. Pampady GP

Period	Rent received from tenants (₹)	Rate of Service Tax (%)	Service tax due (₹)
01.04.2013 to 31.03.2014	1099468	12.36	135895
01.04.2014 to 31.03.2015	1287580	12.36	159145
01.04.2015 to 31.05.2015	217460	12.36	26878
01.06.2015 to 14.11.2015	598014	14.00	83722
15.11.2015 to 31.03.2016	489284	14.50	70947
01.04.2016 to 31.05.2016	230336	14.50	33399
01.06.2016 to 31.03.2017	1151679	15.00	172752
Total			682738

5. Pazhayakunnummel GP

Period	Rent received from tenants (₹)	Rate of Service Tax (%)	Service tax due (₹)
01.04.2015 to 31.05.2015	210083	12.36	25967
01.06.2015 to 14.11.2015	526000	14.00	73640
15.11.2015 to 31.03.2016	524417	14.50	76041
01.04.2016 to 31.05.2016	195555	14.50	28356
01.06.2016 to 31.03.2017	977775	15.00	146667
Total			350671

Name of LSGI	Service tax due (₹)
Kalluvathukkal GP	1449803
Sreekandapuram Municipality	449585
Ambalappuzha South GP	907382
Pampady GP	682738
Pazhayakunnummel GP	350671
	3840179

APPENDIX XXXIII
Payments made in six stages based on the quantum of work executed
(Reference: Paragraph 4.6, Page 74)

Stages of payment	Payment schedule	Amount to be paid (₹)	Amount paid by the Municipality (₹)	Remarks
1	Five <i>per cent</i> of total amount (₹ 20 lakh) will be given after the submission of base map	100000	15.05.14 -₹ 899318 01.08.14 -₹ 617980 30.03.17 -₹ 482642 Total -₹ 1999940	Payment of full amount was made at this stage of work itself.
2	25 <i>per cent</i> payment on submission of database of about 50 <i>per cent</i> of estimated properties.	500000		Database prepared partially only
3	25 <i>per cent</i> payment again on submission of database of a total of 100 <i>per cent</i> of estimated properties	500000		Not done
4	30 <i>per cent</i> payment on final acceptance of deliverables - completion of all survey, database works and submission in required 3D GIS formats	600000		Not done
5	10 <i>per cent</i> payment after the training of Municipality staff	200000		Not done
6	Balance five <i>per cent</i> payment will be given after the successful running of the software within a period of 30 days for assessing the performance.	100000		Not done