



**GOVERNMENT OF KERALA**

**Abstract**

Local Self Government Institutions – Allocation and Drawal of Funds – Revised Guidelines – Issued

**FINANCE (BUDGET -J) DEPARTMENT**

GO (P) No.177/2006/Fin.

Dated, Thiruvananthapuram, 12th April, 2006.

Read: (1) G.O (P) No 516/2004/Fin. dated 03.11.2004  
(2) G.O (P) No 549/2004/Fin. dated 23.11.2004  
(3) G.O (P) No 128/2005/Fin. dated 17.03.2005  
(4) G.O (P) No 33/2006/Fin. dated 19.01.2006  
(5) G.O (P) No 46/2006/Fin. dated 28.01.2006

**ORDER**

In the Government Order read first above, revised guidelines were issued for drawal of funds through bills by Local Self Government Institutions with effect from 01-12-2004. In the G.Os read second and third above, Government have declared certain Implementing Officers as Drawing and Disbursing Officers for different categories of funds allotted to Local Self Government Institutions. The Third State Finance Commission has recommended inter-alia that funds allocated to the Local Self Government Institutions for meeting their expenditure on traditional functions, maintenance and development activities should be deposited in the Public Account as Deposit of Local Bodies by way of transfer-credit from the Consolidated Fund of the State on instalment basis for incurring expenditure therefrom. The Commission also recommended that withdrawals from Deposit Accounts of the Local Self Government Institutions should be supported by necessary bills and vouchers.

Government, after having examined the matter in detail, are pleased to issue the following revised guidelines for drawal of funds by Local Self Government Institutions from the Consolidated Fund and the Public Account of the State.

**1. Classification of Funds**

The different categories of funds under the disposal of Local Self Government Institutions are as follows:

**1.1 Category A**

**Development Expenditure Fund**

These are Development Funds provided to Local Self Government Institutions as per 3<sup>rd</sup> S.F.C recommendations for the implementation of schemes prepared by them under the Decentralised Planning Programme. The details of these funds are given in Appendix IV to the Detailed Budget Estimates as allocations for the Local Self Government Institutions' Annual Plan Programme. The Heads of Account in the Detailed Budget Estimates for drawal of funds from the Consolidated Fund and the

Heads of Account in the Public Account for transfer credit and drawal of funds are indicated below:

Local Self Government Institution	Head of Account (Consolidated Fund) from which the Budget provision to be released	Head of Account (Public Account) to which funds to be transfer- credited	To be designated as
Corporations	3604-00-200-97-(01)(N.P)	8448-00-102-94-(01)	^ MCFA II (a),(b),(c)
Municipalities	3604-00-200-97-(02)(N.P)	8448-00-102-94-(02)	*MFA II (a),(b),(c)
District Panchayats	3604-00-200-97-(03)(N.P)	8448-00-109-93-(01)	*DPFA II (a),(b),(c)
Block Panchayats	3604-00-200-97-(04)(N.P)	8448-00-109-93-(02)	*BPFA II (a),(b),(c)
Grama Panchayats	3604-00-200-97-(05)(N.P)	8448-00-109-93-(03)	@VPFA II (a),(b),(c)

(a) General, (b) S.C.P, (c) T.S.P

### 1.2 Category B

These funds consist of both Plan and Non-Plan funds for specific purposes, also released as per Appendix IV to the Detailed Budget Estimates to Local Self Government Institutions, through various Departments for the implementation of transferred schemes/functions. A list showing the Demand Number and Major Heads of Account of different Departments allotting funds to LSGIs is given in Annexure A.

### 1.3 Category C

#### Funds for Maintenance Expenditure (Road & Non-Road Assets)

Funds for Maintenance Expenditure (Road Assets) as per 3<sup>rd</sup> S.F.C recommendations are the funds for meeting the expenditure in connection with maintenance of Roads under the control of Local Self Government Institutions. Funds for Maintenance Expenditure (Non-Road Assets) as per 3<sup>rd</sup> S.F.C recommendations are the funds intended for the maintenance of assets under the control of LSGIs such as schools, hospitals, agricultural farms, water supply schemes, etc. The details of allocation of funds among LSGIs are given in Appendix IV to the Detailed Budget Estimates.

^ MCFA- Municipal Corporation Fund Account

\* MFA - Municipal Fund Account

\* DPFA - District Panchayat Fund Account.

\* BPFA - Block Panchayat Fund Account.

@ VPFA - Village Panchayat Fund Account.

The Heads of Account in the Detailed Budget Estimates and the Heads of Account in the Public Account for transfer-credit and drawal of Category C funds are indicated below:

**(i) Funds for Maintenance Expenditure (Non-Road Assets)**

Local Self Government Institution	Head of Account (Consolidated Fund) from which the Budget provision to be released	Head of Account (Public Account) to which funds to be transfer-credited	To be designated as
Corporations	3604-00-200-98-(01)(N.P)	8448-00-102-95-(01)	MCFA III
Municipalities	3604-00-200-98-(02)(N.P)	8448-00-102-95-(02)	MFA III
District Panchayats	3604-00-200-98-(03)(N.P)	8448-00-109-94-(01)	DPFA III
Block Panchayats	3604-00-200-98-(04)(N.P)	8448-00-109-94-(02)	BPFA III
Grama Panchayats	3604-00-200-98-(05)(N.P)	8448-00-109-94-(03)	VPFA III

**(ii) Funds for Maintenance Expenditure (Road Assets)**

Local Self Government Institution	Head of Account (Consolidated Fund) from which the Budget provision to be released	Head of Account (Public Account) to which funds to be transfer- credited	To be designated as
Corporations	3054-80-191-40 (N.P)	8448-00-102-95-(01)	MCFA III
Municipalities	3054-80-192-40 (N.P)	8448-00-102-95-(02)	MFA III
District Panchayats	3054-80-196-40 (N.P)	8448-00-109-94-(01)	DPFA III
Grama Panchayats	3054-80-198-40 (N.P)	8448-00-109-94-(03)	VPFA III

**1.4 Category D**

**General Purpose Fund (GPF)**

These are the funds earmarked as per 3<sup>rd</sup> S.F.C recommendations for general expenditure including traditional functions of Local Self Government Institutions. The details of allocation of funds among LSGIs are given in Appendix IV to the Detailed Budget Estimates. These funds can also be used for any other expenditure viz. salary,

honorarium, wages, rent, electricity and water charges, telephone charges, printing etc. subject to budget provision and sanction by the LSGI.

The Heads of Account in the Detailed Budget Estimates and the Heads of Account in the Public Account for transfer-credit and drawal of funds are indicated below:

Local Self Government Institution	Head of Account (Consolidated Fund) from which the Budget provision to be released	Head of Account (Public Account) to which funds to be transfer-credited	To be designated as
Corporations	3604-00-200-99-(01)(N.P)	8448-00-102-96-(01)	MCFA I
Municipalities	3604-00-200-99-(02)(N.P)	8448-00-102-96-(02)	MFA I
District Panchayats	3604-00-200-99-(03)(N.P)	8448-00-109-95-(01)	DPFA I
Block Panchayats	3604-00-200-99-(04)(N.P)	8448-00-109-95-(02)	BPFA I
Grama Panchayats	3604-00-200-99-(05)(N.P)	8448-00-109-95-(03)	VPFA I

### 1.5 Category E

This category consists of

- (a) Funds received from Government of India through DRDA/District Collector, Director of Urban Affairs, Kudumbasree etc. for the implementation of Centrally Sponsored Rural and Urban Sector Schemes like SGRY, SGSY, IAY, Total Sanitation, IHSDP, NREGS etc.
- (b) Funds received from World Bank, Asian Development Bank, UNDP, etc. through the State Government.
- (c) Funds received from District Collector for Drought Relief/Flood Relief, Funds from Literacy Mission etc.

These amounts shall be deposited and utilised according to the guidelines issued by Government of India and other funding agencies from time to time.

### 1.6 Category F

This category consists of beneficiary contribution, own funds of the Local Self Government Institutions consisting of tax and Non-tax revenue. EMD, Security Deposit, Retention Money etc. can also be deposited into this account. These funds may be deposited in the MCFA I/MFA I/DPFA I/BPFA I/VPFA I in the Treasury and utilised as decided by the Local Self Government Institutions.

### 1.7 Category G

This category consists of other funds received by LSGIs like loan from KURDFC, HUDCO etc. not coming under any of the other categories which will be governed by instructions/guidelines issued by the competent authority from time to time.

### 2 Transfer of Funds from the Consolidated Fund to the Public Account

2.1 The funds provided under Category A, C and D in the Detailed Budget Estimates shall be transferred to the heads of account in the Public Account of the State as detailed above by the Finance Department by presenting bills at the District Treasury, Thiruvananthapuram.

2.2 Transfer credit of Category A funds shall be made in 10 equal monthly instalments on the first working day of the month from May to February every year.

2.3 Transfer credit of funds for maintenance of road and non-road assets under Category C shall be made in 10 equal monthly instalment on the first working day of the month from April to January every year.

2.4 Transfer credit of General Purpose Fund under Category D shall be made in 12 equal monthly instalments on the first working day of the month from April to March every year.

2.5 Funds under Category B shall not be transfer credited to Public Account from the Consolidated Fund of the State.

### 3 Allotment of Different Categories of Funds from the Public Account

3.1 The controlling officers responsible for allotment of various categories of funds to different categories of LSGIs from Public Account of the State are indicated below.

Sl No	LSGI	Head of account in Public Account for allotment	Controlling Officer
1	Corporations	(i) 8448-00-102-96 (01) --- MCFA I (ii) 8448-00-102-94 (01) --- MCFA II (a),(b),(c) (iii) 8448-00-102-95 (01) --- MCFA III	Secretary to Government (LSGD)
2	Municipalities	(i) 8448-00-102-96 (02) --- MFA I (ii) 8448-00-102-94 (02) --- MFA II(a),(b),(c) (iii) 8448-00-102-95 (02) --- MFA III	Director of Urban Affairs
3	District Panchayats	(i) 8448-00-109-95 (01) --- DPFA I (ii) 8448-00-109-93 (01) --- DPFA II(a),(b),(c) (iii) 8448-00-109-94 (01) --- DPFA III	Secretary to Government (LSGD)
4	Block Panchayats	(i) 8448-00-109-95 (02) --- BPFA I (ii) 8448-00-109-93 (02) --- BPFA II(a),(b),(c) (iii) 8448-00-109-94 (02) --- BPFA III	Commissioner for Rural Development

5	Village Panchayats	(i) 8448-00-109-95 (03) --- VPFA I (ii) 8448-00-109-93 (03) --- VPFA II(a),(b),(c) (iii) 8448-00-109-94 (03) --- VPFA III	Director of Panchayats
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**3.2** The manner of allotment of different categories of funds to the LSGIs by the Controlling Officers from the Public Account is indicated below.

**3.3 Category A Fund**

(a) The Category A funds will be released on a monthly basis as per the entitlements envisaged in Appendix – IV to the Detailed Budget Estimates.

(b) The allocation to each Local Self Government Institution will be made in 10 equal monthly instalments from May to February every year from the Public Account of the State by the competent authority as indicated in para 3.1 through Letter of Authority (in the form in Annexure C-I)

(c) The allocation of funds shall be made as follows:

(i) Grama Panchayats

The Director of Panchayats will allot the amount set apart for each Grama Panchayat to the Secretaries of Grama Panchayats directly.

(ii) Block Panchayats:

The Commissioner for Rural Development will allot the amount set apart for each Block Panchayat to the Secretaries of Block Panchayats directly.

(iii) Municipalities

The Director of Urban Affairs will allot the amount set apart for the Municipalities directly to the Secretaries of the Municipalities.

(iv) Municipal Corporations and District Panchayats:

The Secretary to Government (Local Self Government Department) or the Officer authorised by him will allot the amount set apart for the 5 Municipal Corporations and 14 District Panchayats direct to the Secretaries of the respective Local Self Government Institution.

**3.4** All the Controlling Officers responsible for allocation of funds to Local Self Government Institutions shall mark copy of the letter of authority (in the form in Annexure C - I) to the District Treasury Officer, Thiruvananthapuram and to the transacting treasury of the LSGI concerned. The District Treasury Officer, Thiruvananthapuram shall make corresponding reduction in allocation under the Head of Account opened in the Public Accounts for LSGIs. On receipt of the Letters of Authority from the Controlling Officers, the District Treasury Officer / Sub- Treasury Officer shall provide matching funds under the corresponding Heads of Account of the LSGIs concerned.

**3.5 Category C Funds**

The procedure for allotment of Category C Funds and the procedure to be followed by the Treasury officers and the Secretaries of LSGIs shall be the same as that

for Category A Funds with the exception that the allocation to each Local Self Government Institution will be made in 10 equal monthly instalments from April to January every year.

### **3.6 Category D Fund**

The allocation of Category D Funds (General Purpose Fund) to each Local Self Government Institution will be made in 12 equal monthly instalments from April to March every year. The allocation made by the Controlling Officers shall be credited to the respective Deposit Account of the Local Self Government Institution viz; MCFA I, MFA I, DPFA I, BPFA I or VPFA I as the case may be following the procedure laid down in para 3.3 (c) above.

**3.7** The Secretaries of LSGIs shall open an Appropriation Control Register for Category A, B and C (in the form in Annexure B - I) funds with separate pages for each head of account / Department and the details of allotment received and issued shall be posted.

## **4 Allotment of Category B Funds from the Consolidated Fund**

Funds from various Departments shall be allotted by the Heads of Department / Controlling Officers to the District Officers. The District Officer shall allot the funds to the Secretaries of LSGIs. The allotment of funds shall be made in the form in Annexure C - II. The Controlling Officers shall ensure that the Heads of Account are clearly indicated in the allotment letter. Along with this allotment, guidelines indicating the purposes for which the funds can be utilised should also be sent to all the LSGIs. The allotment shall be intimated to the respective treasuries also. The allotment shall be made to the LSGIs sufficiently early (by 31st May) enabling the LSGIs to utilise the funds within the financial year.

## **5 Drawal of funds**

**5.1** Category D General Purpose Fund shall be drawn from MCF/MF/DPF/BPF/VPF Account No.I under '8448 - Deposits of Local Funds' by means of cheques alone. No supporting Bills, Vouchers, or Statements of expenditure are required to be submitted to the treasuries. The existing Treasury Public Account opened for District Panchayats and Block Panchayats as per G.O.(P) No.381/2003/Fin dated 09.07.2003 shall be closed forthwith and then the balance shall be transferred to DPFA I and BPFA I under '8448 - Deposits of Local Funds'.

**5.2** Category A funds and Category C funds shall be drawn from the respective Heads of Account in the Public Account by means of bills in Form T.R. 59B (in the form in Annexure C - VI) supported by allotment letter, sanction for expenditure (in the form in Annexure C - VII), connected vouchers, invoices/ statement of expenditure. All Implementing Officers including the Secretaries of Local Self Government Institutions can draw Category A and C funds from Public Account after getting allotment, duly signed by the Secretary and the elected Head of the LSGI. All Implementing Officers, who are Drawing and Disbursement Officers as per Annexure D can draw funds from the Public Account.

**5.3** Funds under Category B shall be drawn from the Consolidated Fund by means of bills in form TR 59A (in the form in Annexure C - V) supported by allotment letter, sanction for expenditure, original vouchers, invoices/statement of expenditure etc. All

Implementing Officers, who are Drawing and Disbursement Officers as per Annexure D can draw funds from the Consolidated Fund.

**5.4** Sanction for expenditure is required only if expenditure exceeds Rs.100/-. Likewise, bills and vouchers are required to be attached with the bills, only if the expenditure exceeds Rs.500/-.

**5.5** Whenever original bills/ vouchers are available, these shall be attached to bills and wherever these are not available detailed statement showing the nature of expenditure, full details of beneficiaries, amount etc certified by the Drawing and Disbursing officer shall be attached.

**5.6** Funds shall be drawn by the Drawing and Disbursing Officer from the Treasury only according to actual requirement. Allotment received from the Secretary of LSGI by all Implementing Officers including the Secretary himself shall be encashed without leaving a balance.

**5.7** Duplicate of all bills, vouchers, and supporting documents shall be kept in the Office of the Implementing Officers including the Secretaries for audit purpose.

## **6. Drawal of Advances**

**6.1** Fund shall not be drawn as advance in anticipation of expenditure

**6.2** However, funds can be drawn in advance in the following cases.

- (i) For making Deposit with KSEB, KSHB, GWD, KWA and PWD for various Deposit works.
- (ii) For making payment to Universities/ Institutions under the control of the Government viz Agricultural University, Engineering Colleges for making supplies or for rendering services.
- (iii) For making payments to beneficiary oriented schemes for Housing and Agriculture, where invoices and vouchers can not be produced.
- iv) For making payment of unemployment assistance and social security pensions
- v) For making any other advance payment, provided, the payment is authorised by the Government by an order. Example: Advances to beneficiary committee Convenors, Nirmithi Kendra and COST FORD.

**6.3** In all cases of drawal of advances, when original vouchers cannot be produced to the treasury a certificate of the Implementing Officer/ DDO to the effect that the drawal of funds are for making an advance payment, shall be attached with the bill.

## **7 Allotment of Funds to Implementing Officers**

**7.1** Each implementing officer including the Secretary shall make requisition (in the form in Annexure C - III) to the President/Mayor/Chairperson for allotment of funds by means of an allotment letter for drawal of various category of funds except Category D-General Purpose Fund. For Category D General Purpose Fund a request for provision of funds by means of a cheque in favour of the Implementing Officer/ third party shall be made.

**7.2** Every issue of allotment letter for funds from a Local Self Government Institution shall be subject to the authorisation given by the President/Mayor/Chairperson of the Local Self Government Institution in the form in Annexure C - IV.



7.3 Based on the authorisation given by the President/Mayor/Chairperson, the Secretary of the LSGI shall give an allotment for the actual requirement of funds by an allotment letter in the form in Annexure C - II.

7.4 Copy of such allotment letter issued to each Implementing Officer shall be marked to the treasury by the Secretary of the LSGI concerned. The specimen signatures of the officer issuing the allotment letter and receiving the same shall be made available to the treasuries concerned. Whenever there is a change in the incumbency, signature of the new incumbent shall be obtained by the treasury.

7.5 Each LSGI shall maintain a register showing the Implementing Officer wise allotment and utilisation of funds in the form in Annexure B - III. Separate pages shall be allotted to each Implementing Officer.

## **8 Mode of Disbursement**

8.1 Each payment to an individual/firm/contractor/supplier, etc; not exceeding Rs.1000/- can be made in cash in the case of Banking and Non-Banking treasuries. For example, payment of Rs.1000/- each for 10 persons can be made in cash by a single drawal by bill.

8.2 In respect of Banking treasuries, the payments to contractors/convenors/suppliers/beneficiaries exceeding Rs.1000/- shall be made by Demand Draft.

8.3. In the Local Self Government Institutions drawing money from Non-Banking treasuries, the bills shall be presented to the Treasury through a Nationalised Bank, where an account shall be opened in the name of the Implementing Officer/Secretary. The account shall be opened only for the limited purpose of enabling the LSGIs to make payments above Rs.1000/- through Demand Draft. No amount other than through Bills passed through Treasury shall be deposited into this account. Whenever a bill is presented through a nationalized bank, the DDO has to send to the Treasury, the Treasury advice in Form No. 105 as per Rule 188 (viii) of KTC (to avoid any fraudulent claims). In cases where the Nationalized Bank is unwilling to collect the money from the Treasury or if the LSGI considers it more convenient, the LSGI shall present the Bill at the non-banking treasury and collect the money in cash themselves. The entire money so collected through a Bill shall be deposited in the nationalized bank on the same day. (To ensure this, care must be taken to see that bills are encashed from the treasury well before the close of banking hours). As soon as the amount is credited to the account, DDs will be obtained and issued to the persons to whom the amounts are to be paid on proper acknowledgement. At the end of every month, the balance remaining unutilized for more than 30 days from the date of credit of the amount shall be remitted back to the treasury by means of chalan. If the amount is remitted back in the same financial year, it shall be available for use during the rest of the financial year. i.e, the fund will not lapse till the end of the financial year. However, when funds received in one financial year are credited back to the Treasury in a subsequent financial year, it will lapse. The Drawing Officer shall maintain a separate register for recording the amounts credited to Nationalized Banks (in the form in Annexure B -VI)

8.4 At the end of every month the balance remaining as unutilised amount and the undisbursed D.D. for more than 30 days from the date of drawal, in respect of the amount drawn from the Banking treasury, shall be remitted back to the treasury by

means of chalan. The stipulations regarding use and lapse of fund in the para 8.3. will be applicable to this remittance also.

**8.5** The amount credited to the Bank Account shall be disbursed within 30 days from the date of credit.

**8.6** Balance amount lying in the Bank Account, for which DDs have not been issued within 30 days from the date of credit shall be remitted back to the account from which it was drawn by means of chalan

**9. Lapsing and carry forward of funds.**

**9.1** Unutilised Funds under Category B shall lapse as on 31<sup>st</sup> March of each year.

**9.2** Category B Funds drawn but unutilised shall be remitted back to the Consolidated Fund of the State by 31<sup>st</sup> March every year under the Head of Account from which it was drawn.

**9.3** Funds under category A, C and D will not lapse. So remittances of funds drawn but unutilised shall be made to the Deposit Accounts concerned in Public Account of the State by means of chalan.

**9.4** If the amounts remaining in the Public Account (MCF/MF/DPF/BPF/VPF - II and III) as on 31<sup>st</sup> March is in excess of 10% of the amount released (alloted) in respect funds for Development and funds for maintenance of roads and non- road assets for a year, the amount which exceeded 10 percent will be reduced from the Budget Provision for that LSGI for the next financial year.

**9.5** The balance as above has to be arrived at by deducting total amount drawn from Public Account from the total amount alloted and adding the amount remitted back into the account.

**10. Excess Drawal.**

**10.1** Any funds drawn in excess of requirement but unutilised shall by means of a chalan be remitted back to the Consolidated Fund or the Public Account as the case may be from which it was drawn.

**10.2** The amount thus remitted back will be available for utilisation during the year. In such cases a request has to be made by the Secretary of the LSGI to the DTO/STO to enhance the appropriation for funds remitted back by himself and other implementing officers.

**10.3** If the funds under Category A, B & C is pertaining to any previous years, the same shall be remitted back to the Consolidated Fund by chalan under the Head of Account '911-Deduct -Recoveries of Over Payments' below the Major Head / Sub Major Head from which the funds were originally drawn/transfer-credited.

**10.4** Category D General Purpose Fund drawn in excess/drawn but unutilised shall be remitted back to MCF/MF/ DPF/ BPF/VPF Account No I by means of chalan and in such cases the balance in the account shall be enhanced to that extent by the Treasury Officers.

**11. Joint Venture Project**

**11.1** In the case of projects undertaken by two or more LSGIs, the share of the contributing LSGI shall be drawn by means of DD in the case of Banking treasuries by

presenting bills supported by allotment letter, sanction and a certificate of the Drawing and Disbursing Officer/Implementing Officer stating that the drawal is for making contribution to a joint venture project. The DD shall be taken in the name of the Secretary of the implementing Local Self Government Institution, who in turn shall deposit the same into the Public Account by means of chalan. The amount shall be utilised for the Joint Venture Project.

**11.2** In the case of Non-Banking treasuries, contribution for a joint venture project shall be given in the form of a DD of the Nationalised Bank where funds have been deposited after drawal from treasury. The DD shall be issued in the name of the Secretary of the implementing LSGI. The Secretary shall encash the same and deposit the proceeds into the Deposit Account concerned.

**11.3** In the case of contribution of share of an LSGI for a Centrally Sponsored Programme, (IAY, Total Sanitation, SSA ) to be implemented through another LSGI, funds shall be drawn from Banking treasuries in the form of DD in the name of the Secretary of the implementing LSGI, who shall hand over the DD to the implementing officer, who in turn shall deposit the same into the nationalised bank account where Central funds have been lodged.

**11.4** If the LSGI itself is the implementing agency for the Centrally Sponsored Programmes, the share of the LSGI shall be drawn and deposited as suggested in Paragraph 11.3 above.

**11.5** In the case of Non Banking treasuries, share of Centrally Sponsored Programme of the contributing LSGI shall be made by way of DD in favour of the Secretary of the implementing LSGI, from the Nationalised Bank account where bills encashed has been deposited. The Secretary of the implementing LSGI shall give the DD to the implementing officer of the scheme for depositing into the Nationalised Bank Accounts where the Central funds have been kept.

**11.6** If the Category B Funds are to be contributed for a joint venture project, the same shall be drawn by a bill and given in the form of DD in the case of Banking Treasuries. In the case of Non- Banking treasuries, a bill shall be drawn and the amount shall be deposited into the Nationalised Bank account of the Secretary and a DD shall be issued in the name of the Implementing Officer and the same shall be handed over to him through the Secretary of the implementing LSGI to be deposited into the accounts concerned.

**11.7** If the contribution for a joint venture project is not utilised for the scheme/ project, the same shall be given back to the contributing LSGIs by means of DDs of the Nationalised Banks/DDs and the contributing LSGIs shall on receipt of such funds remit back the same to the head of account from where the amount was drawn.

## **12 Deductions of Payment at Source**

**12.1** In cases where water charges due to KWA, repayment of principal and interest to HUDCO, Kerala State Co-operative Bank etc are to be deducted from the allotment due to LSGIs, the same shall be deducted and bills for the amount shall be presented to the treasury along with the allotment letter by the Controlling Officers and amount shall be paid to the agency concerned by means of Demand Drafts.

12.2 All Treasuries shall honour bills submitted by the Controlling Officers viz., Director of Panchayats, Director of Urban Affairs, Commissioner for Rural Development, for making payment to various agencies. The LSGIs, from whose allotment the recoveries are effected shall show the Gross amount as the allotment and the recovery shall be shown as expenditure towards settlement of particular dues. The Controlling Officers shall intimate the LSGIs, the details of the recoveries made at source.

12.3 In respect of dues of District Panchayats and Municipal Corporations, allotment of the amount deducted at source for making payments to KWA, HUDCO, KSCB etc; shall be given to the Director of Panchayats/Director of Urban Affairs, who shall encash the allotment by presenting bills and make payments to the agencies concerned.

### **13 Recoveries from Work Bills**

13.1 Recoveries from work bills viz., Income Tax (IT), VAT, contribution towards Kerala Construction Workers Welfare Fund (KCWWF), retention amount, etc shall be deducted from the amount due to the Contractor / Convenor and only net amount due shall be paid. IT and VAT recovered from work bills shall be transfer-credited to the respective account by chalan.

13.2 In the case of Banking treasuries, payment of the Contractor's contribution to the KCWWF shall be made by DD. Retention amount shall be transfer-credited to MCF/MF/DPF/BPF/VPF Account I by chalan.

13.3 In the case of Non -Banking treasuries also, remittance of recoveries made towards IT and VAT can be made as suggested above. Payment of Contractor's contribution to KCWWF shall be made through Demand Drafts drawn from the Nationalised Banks, where cash drawn has been deposited. Retention amount shall be transfer-credited to MCF/MF/DPF/BPF/VPF Account I by chalan.

### **14 Incentive for the best performing Local Self Government Institutions**

The incentive for the best performing LSGIs shall, irrespective of the source from which it is allotted, be deposited in the MCF/MF/DPF/BPF/VPF Account I of the LSGI concerned and shall be used for their developmental activities. Therefore, such incentive received shall not lapse at the end of the financial year. However, the amount will be used only for purposes specified in the scheme.

### **15 Printing of forms**

The responsibility for getting the necessary registers and forms printed shall be with the LSGIs. They shall also make available the necessary registers and forms to the Implementing Officers. Wherever unused registers / forms are available, they may be used with suitable modifications. As far as possible, printing may be got done by M/s. Gramalekshmi Mudranalayam.

### **16 Utilisation by Implementing Officers**

Each Implementing Officer shall forward a monthly statement of utilization to the Secretary of the LSGI by the fifth day of the subsequent month in respect of A and C categories of funds (in the form in Annexure C - VIII). Copy of the utilisation statement in respect of Category B funds shall also be sent to the district level officer of the department concerned, who in turn shall watch the utilisation. The monthly details of utilisation shall be posted in the Register of Implementing Officer-wise Allotment and

Utilisation of funds' by the Secretary of the LSGI (in the form in Annexure B -III). On receipt of Statement of Utilisation, the Secretary of the LSGI shall assign a voucher number to it and post it in the Cash Book of the LSGI on the receipt as well as payment side.

**17 Progress Report of Expenditure under Category A and C funds.**

Each LSGI shall prepare a Monthly Progress Report of Expenditure and forward it to the officer mentioned below by the 10<sup>th</sup> day of the subsequent month in respect of A and C Category funds (in the form in Annexure C - IX). The Grama Panchayats shall forward the progress report to the Deputy Director of Panchayats, the Block Panchayats to the Assistant Development Commissioners (General) and the Municipalities to the Regional Joint Director of Municipalities, who shall in turn, consolidate them and forward to the Director of Panchayats, Commissioner for Rural Development and Director of Urban Affairs respectively, by the 15<sup>th</sup> day of the month. The Director of Panchayats, Commissioner for Rural Development and Director of Urban Affairs shall make State-wise consolidated progress reports of expenditure and forward them to the Secretary to Government, Local Self Government Department and to the Secretary Finance (Expenditure) by the 20<sup>th</sup> day of the month. The District Panchayats and Municipal Corporations shall forward their Monthly Progress Reports by the 10<sup>th</sup> day of the succeeding month to the Secretary, LSGD and to the Secretary, Finance (Expenditure). Funds for the subsequent months shall not be allotted to those LSGIs which fail to forward the Monthly Progress Report of Expenditure.

**18. Cash Book**

**18.1** All LSGIs and Implementing Officers who are DDOs shall maintain a cash book for recording the receipt and payment of cash, cheques, etc.

**18.2** Panchayathi Raj Institutions shall maintain only one cash book in the form prescribed in the G.O.(P) No. 319/2003/Fin dated 12.06.03. In respect of Urban Local Bodies, one cash book in the present form incorporating all receipts and payments of cash from various sources shall be maintained.

**18.3** Each Implementing Officer shall also maintain one cash book in form TR 7A which shows receipts and payments of Departmental funds and funds from LSGIs. For showing receipt and payments of funds of LSGIs separately, a subsidiary register (in the form in Annexure B - IV) must be kept.

**18.4** When funds are transfer-credited into the Deposit Accounts, the same shall be entered on the receipt side of the cash book. When cash is drawn from the Consolidated Fund by means of bills, the same shall be entered in the receipt side of the cash book only when cash/DD is actually received.

**18.5** When a cheque/DD is received by an Implementing Officer it shall be entered on the receipt side of the cash book and in case of receipts from a bill the same shall be recorded only when the bill is encashed.

**19. Cash transactions**

The business hours for cash transactions in LSGIs shall be from 10 AM to 3 PM on all working days.

## **20 Treasury Bill Book**

**20.1** All bills shall be drawn from the treasury through Treasury Bill Book. Implementing Officers including Secretaries shall use a separate bill book each for drawing Local Self Government Institutions' funds from Consolidated Fund and Public Account i.e. Bill book used by transferred Offices for their normal Office use will not be used for this purpose.

**20.2** In the case of Implementing Officers drawing their salary and other Departmental funds from a treasury other than a treasury from which funds of LSGIs are drawn, each treasury shall issue a bill book to the Implementing Officers for drawal of funds of LSGIs.

## **21 Cash Chests**

All LSGIs must have a double lock cash chest, and fix it on the wall or to the floor. If the same has not been installed so far, the expenditure for purchase and installation of the cash chest can be met from the Plan/Own fund of the LSGIs. The maximum cash balance permissible on a particular day shall be as follows:-

Grama Panchayats	-	Rs. 10,000/-
Other LSGIs	-	Rs 25,000/-

## **22 Cashier/Accountant**

A sufficiently senior Officer of the rank of UDC, Head Clerk/Junior Superintendent / Senior Superintendent shall be nominated as the Cashier/Accountant by the LSGI. He will be in charge of handling cash, cheques, maintenance of accounts, cheque books and all other registers relating to cash. The Implementing Officers and elected representatives shall also be responsible to ensure that these are being maintained properly.

## **23 Appropriation Control Register**

The Treasury Officers shall keep Appropriation Control Registers as provided in the Kerala Treasury Code so as to ensure that withdrawals do not exceed the allotment under the different accounts of the Local Self Government Institutions. The Secretaries of LSGIs shall separately maintain appropriation control registers for Category A, B and C funds in the form in Annexure B -I.

## **24 Reconciliation**

**24.1** Monthly reconciliation of accounts shall be done by the Director of Panchayats, Director of Urban Affairs and Commissioner for Rural Development with figures of the Accountant General for each category of fund separately. The reconciliation statements will be submitted to the Accountant General and the Finance Department.

**24.2** Each treasury shall on or before 5<sup>th</sup> of each month issue a computerised statement of transactions, under each Deposit Account of LSGIs, during the previous month to the Secretary of the LSGIs. The same shall be attested by the DTO/STO.

**24.3** On or before 10<sup>th</sup> of each month, the secretary shall verify the correctness of the above statement with the LSGI records. Differences, if any, shall be reconciled and reported to the treasury. The Treasury officer shall not allow any further drawal from the Public Account unless reconciliation is effected as specified above.

## **25 Financial Responsibility**

Subject to the provisions of the Kerala Panchayat Raj Act, 1994, Kerala Municipality Act, 1994, the rules framed there under and / or any legislation enacted by the Parliament or the Legislative Assembly of the State governing the allocation, utilisation and accounting of public money,

- (a) financial responsibility for the utilisation and accounting of any money transacted under this order, is cast under this Order on Elected Representatives of the Local Self Government Institution, the Secretaries of the Local Self Government Institutions, Implementing Officers and Agencies who allot funds or to whom funds are allotted under this order.
- (b) Such elected representatives, Officers and Agencies shall be accountable for receiving the money, utilising the money so received for the purposes sanctioned by law, and for maintaining the accounts of such money received or allotted by them.

## **26 Miscellaneous**

**26.1** Each LSGI shall maintain a separate register showing the Income and Expenditure from transferred Institutions like farms, hospitals, schools etc. (in the form in Annexure B - II)

**26.2** Each LSGI shall issue a receipt for various incomes received. (in the form in Annexure C - X)

**26.3** A list showing codes assigned to treasuries and LSGIs is given in Annexure E.

**26.4** Beneficiary Contribution of any project/scheme shall be collected only by issuing a receipt of LSGI by the Secretary/Implementing Officer.

**26.5** A detailed chart showing different categories of funds, their allotment, transfer-credit, drawal, Officers responsible for drawal, lapsing details etc, is given in Annexure F.

**26.6** A Project Register in the form in Annexure B- V shall be maintained by each Implementing Officer including the Secretary of the LSGI.

**26.7** All Implementing Officers including Secretaries shall submit a monthly statement of expenditure of Category B funds showing allotment received, expenditure and balance to the District level Officer who had allotted funds to the LSGIs. All District level Officers shall watch the progress of expenditure under Category B funds.

## **27 Amendments to Codes**

Necessary amendments to the relevant codes to accommodate the changes herein will be issued separately.

**28 Cancellation of orders**

G.Os read (1) to (5) above stand cancelled with effect from the date of this order.

(By Order of the Governor)

**K. JOSE CYRIAC**  
Principal Secretary (Finance)

**ANNEXURES**

**ANNEXURE A – List of Major Heads**

**ANNEXURE B – Registers**

- I. Appropriation Control Register for Category A,B & C Funds
- II. Register of Income and Expenditure from transferred assets and Institutions
- III. Register of Implementing Officer-wise allotment and utilisation of funds
- IV. Subsidiary Register for receipt and expenditure of funds by Implementing Officers.
- V. Project Register
- VI. Register of Funds received from Non-Banking treasuries

**ANNEXURE C – List of Forms**

- I. Form of Letter of Authority
- II. Form of Allotment letter
- III. Form of Requisition for funds by Implementing Officer
- IV. Form of Authorisation issued to the Secretary by the President / Chairperson / Mayor
- V. Form of bill for drawal of funds from the Consolidated Fund (T.R.59 A)
- VI. Form of bill for drawal of funds from the Public Account.(T.R.59 B)
- VII. Form of Proceedings
- VIII. Form of Statement of Expenditure by Implementing Officers
- IX. Form for Monthly Progress Report
- X. Form of Receipt

**ANNEXURE D – List of Implementing Officers who are Drawing and Disbursing Officers**

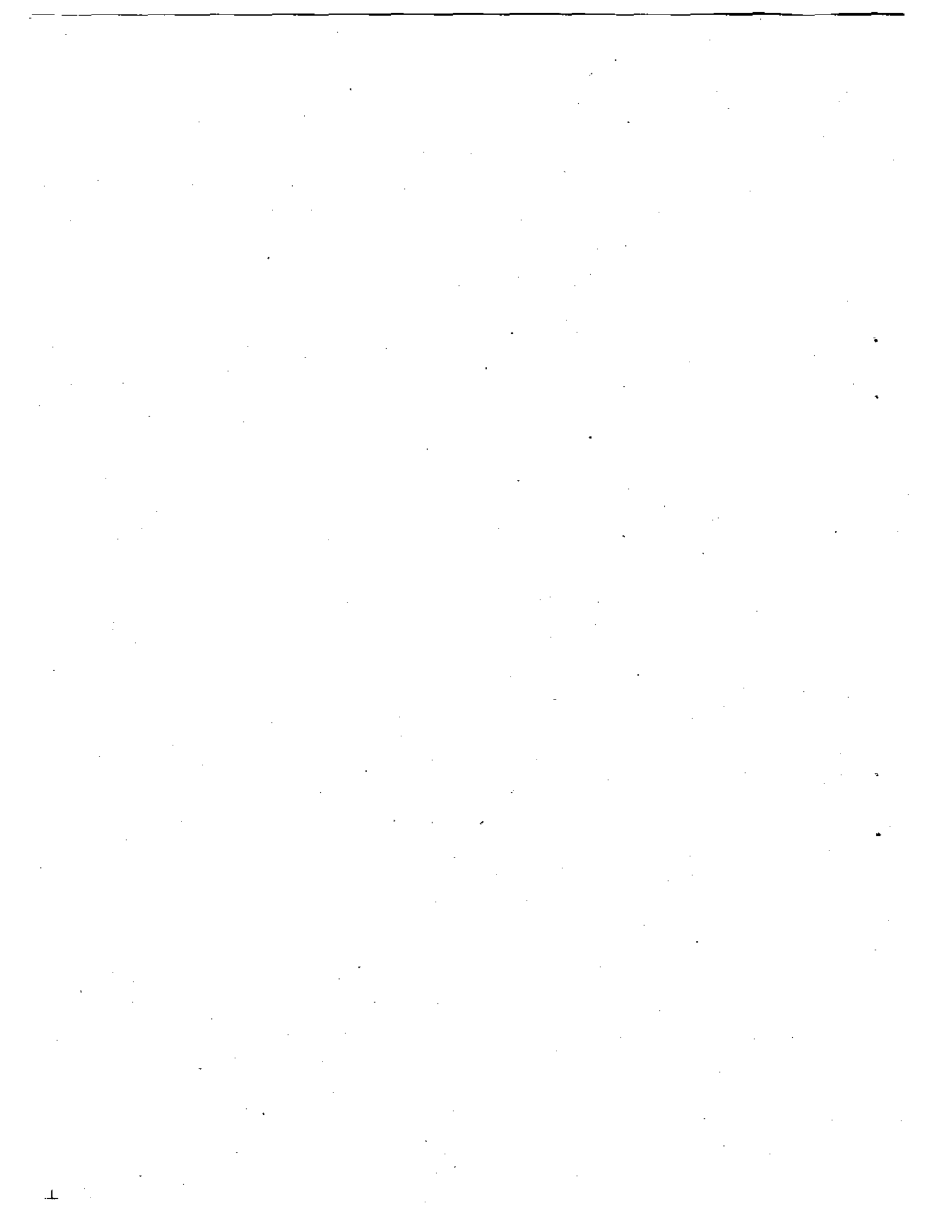
**ANNEXURE E – List of Treasury and LSGI Codes**

**ANNEXURE F – Statement of allotment and drawal of different Categories of Funds**



To

The Accountant General (A&E), Kerala, Thiruvananthapuram.  
The Principal Accountant General (Audit), Kerala, Thiruvananthapuram.  
The Senior Deputy Accountant General (Local Bodies Audit & Accounts).  
The Director of Treasuries, Thiruvananthapuram.  
The Director of Public Relations, Thiruvananthapuram.  
The Director of Local Fund Audit, Thiruvananthapuram.  
All Heads of Department.  
All Local Self Government Institutions.  
All Implementing Officers of Local Self Government Institutions.  
All District/Sub Treasury Officers.  
All Departments in the Government Secretariat.  
Stock File/Office copy.



**ANNEXURE A**  
**(See Para 1 (2) of G.O.)**  
**LIST OF MAJOR HEADS**

Demand No	Major Head of Account	
XV	2059	Public Works
XVII	2202	General Education
XVIII	2210	Medical and Public Health
XXII	2217	Urban Development
XXIII	2220	Information and Publicity
XXIV	2230	Labour and Employment
XXV	2225	Welfare of SC/ST and Other Backward classes
XXV	2235	Social Security and Welfare
XXIX	2401	Crop Husbandry
XXIX	2402	Soil and Water Conservation
XXIX	2415	Agricultural Research and Education
XXXI	2403	Animal Husbandry
XXXI	4403	Capital outlay on Animal Husbandry
XXXV	2515	Other Rural Development Programmes
XXXVI	2501	Special Programmes for Rural Development
XXXVI	2505	Rural Employment
XXXVI	2515	Other Rural Development Programmes
XXXVII	2851	Village and Small Industries

The above Heads of Account are not exhaustive.

**ANNEXURE - B - I**  
(See Para 3.7 and 23 of G.O.)  
**APPROPRIATION CONTROL REGISTER FOR CATEGORY - A, B and C FUNDS**

NON - PLAN      PLAN

Name of Local Self Government Institution:

Department:

Head of Account:

Year :

Instalment No.	Allotment No. and Date	Amount (in Rs.)	Initial of the Secretary

Sl.No.	Date	Bill No. and Date	Particulars of Bill (purpose)	Allotment No. and date	Implementing Officer / DDO	Budget head for the scheme /Demand No. in the State Budget	Amount Rs.	Progressive Total Rs.	Balance Funds Rs.	Initial of the Secretary
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note:- 1. For each Department, a separate folio may be opened in the Register.  
2. For Plan and Non-Plan funds, separate folios shall be opened for each Implementing Officer.

**ANNEXURE - B - II**  
**(See Para 26.1 of G.O)**  
**REGISTER OF INCOME AND EXPENDITURE**  
**(Transferred Assets / Institutions)**

Name of LSGI :

Year :

Name of the Asset / Institution transferred to the Local Self Government Institution:

Sl.No.	Receipt No. and date	Nature of Receipt	Amount (Rs.)	Voucher No. and Date	Cheque No. and Date	Nature of Payment	Amount (Rs)	Initial of the Secretary	Initial of the President
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

- Note:-
1. Separate Folios for each source of Income shall be provided for.
  2. Every month the Register shall be balanced and signed by the Secretary and the President / Mayor / Chairperson

**ANNEXURE - B - III**  
**(See Para 7.5 & 16 of G.O.)**  
**REGISTER OF IMPLEMENTING OFFICER WISE ALLOTMENT AND UTILISATION OF FUNDS\***

Name of the Implementing Officer: \_\_\_\_\_  
 Year: \_\_\_\_\_  
 Name of Department: \_\_\_\_\_

Allotment		Utilisation		(in Rupees)		(in Rupees)	
Date	Cheque / Allotment/ Authorisation No. and date	Particulars	Category		Particulars	Category	
			A	B		A	B
				Plan	Non-Plan	Non-Plan	Non-Plan
		C	D	Date	Voucher No. given to the statement of Expenditure from Implementing Officer		

\*Separate folio shall be used for each Implementing Officer

**ANNEXURE - B - IV**  
**(See Para 18.3 of G.O.)**  
**Subsidiary Register Showing Receipts and Payments of LSGIs**  
**(To be maintained by the Implementing Officer)**

Name of LSGI :  
 Year :

(in Rupees)

Date	Cheque /D.D. / Bill No.	Receipts	Cash	Date	Voucher No.	Payments	Amount

**Implementing Officer**

NB : Separate registers for each LSGI may be maintained by the Officers who are implementing Officers of two or more LSGIs.

**ANNEXURE - B - V**  
**(See Para 26.6 of G.O.)**  
**PROJECT REGISTER**

1	Name of LSGI	:	
2	Year	:	
3	Name of Project	:	
4	No & Date of DPC approval	:	
5	Outlay of the project	:	Rs.
6	Whether spill over or new	:	Spill over/New
7	Mode of Implementation	:	Contractor/Convenor/Accredited Agency/Director
8	Name & Details of agency implementing the project	:	
9	Sector of the Project	:	
10	Micro sector of the project	:	

Sources of fund	Amount provided (Rs.)	Total payments from the source at the end of the year (Rs.)
Total		

**Details of Payments**

Date	Bill No./Cheque No.	Particulars	Amount (Rs.)	Source of fund
		Total		

**Secretary/Implementing Officer**



**ANNEXURE - B - VI**  
*(See Para 8.3 of the G.O.)*  
**REGISTER OF FUNDS RECEIVED FROM NON-BANKING TREASURIES**

Name of Nationalised Bank:

(in Rupees)

Sl. No.	Bill No. and Date	Purpose	Amount in Rs.	Date of presentation to the Treasury/Bank	Date of encashment	Date of credit by Bank	Amount of DDs issued since previous entry	Amount unutilized at end of month following 30 days from date of credit	Credit back to Treasury			Balance in Bank A/c in Rs.	Remarks	
									Date	Amount in Rs.	Chalan No. and Date			

**ANNEXURE C - I**  
**(Sec Para 3.3 & 3.4 of G.O.)**  
**LETTER OF AUTHORITY<sup>1</sup>**

Maintenance Fund (Road & Non road assets)/ Development Fund

Sl. No.

Date of Issue

Instalment No.<sup>2</sup>

Issuing authority

LSGI Code

Name of LSGI:

Treasury Code

Name of treasury:

Amount in figures Rs.

Amount in Words .....

Head of Account

Place :

Date:

Signature & Designation

1. This form is to be used by the Secretary, LSGD, Director of Urban Affairs, Director of Panchayats, and Commissioner for Rural Development.
2. Instalment number indicates the number of the allotment to the LSGI. Every year, allotments to each LSGI shall be serially numbered beginning with 1

**ANNEXURE C - II**  
(See Para 4 & 7.3 of G.O.)  
**LETTER OF ALLOTMENT<sup>1</sup>**

Sl. No.  
Date.

Instalment No. <sup>2</sup>

Issuing authority

LSGI Code  
Implementing Officer:  
Name of LSGI:

Treasury Code  
Name of treasury:

Amount in figures Rs.

Amount in Words .....

Head of Account in the Demand for Grants in the Budget/Public Account

Head of Account in the Appendix IV to the Detailed Budget Estimates

Signature of the President/Mayor/Chairperson of LSGI

Place :

Date:

Signature & Designation

1. This form is to be used by the Deputy Director of Panchayats, Director of Urban Affairs, Commissioner for Rural Development, Heads of Department and Government when issuing allotments to Grama Panchayats, Municipalities, Block Panchayats, District Panchayats and Corporations whenever any allotment is made to a local body under these rules. The same form will be used by the LSGI for further allotment of Funds duly filling the columns for showing the details of allotment, to the Implementing Officer, in which case, the elected Head of the LSGI shall also sign in addition to the Secretary of the LSGI.

2. Instalment number indicates the number of the allotment to this LSGI. Every year, allotments to each LSGI shall be serially numbered beginning with 1

(i). For the use of Controlling Officers in case of Category - B Funds	
Budget Provision	Rs.
Allotment given	Rs.
Current allotment	Rs.
Balance Available	Rs.

(ii). For the use of Secretaries of LSGIs in case of Category - A, B, and C Funds	
Total allotment received	Rs.
Total allotment issued to all Implementing Officers including Secretary	Rs.
Current allotment	Rs.
Balance Available	Rs.

**ANNEXURE C - III**  
**(See Para 7.1 of G.O.)**  
**REQUISITION FOR RELEASE OF FUNDS TO IMPLEMENTING OFFICER**

Requisition No. \_\_\_\_\_ Date: .....

Name of LSGI: .....

Code of LSGI

Name of Implementing Officer: .....

Designation of Officer: .....

Amount Requested Rs. ....

Project Name and No. ....

Project Cost .....

Category of Funds A / B / C / D.....(PLAN /NON-PLAN)

Sector **General/SCP/TSP**

DPC Approval No. and Date .....

Purpose in brief

.....

.....

Amount allotted before this request for the same purpose/project

Signature of Implementing Officer

**ANNEXURE C - IV**

(See Para 7.2 of the G.O.)

**AUTHORISATION ISSUED TO THE SECRETARY OF THE LSGI BY THE  
PRESIDENT/CHAIRPERSON/MAYOR**

Name of LSGI ..... Date:  
Authorisation No. ....  
Reference Requisition No. and Date .....  
Name & Designation of the Implementing Officer .....  
Department .....  
Amount Authorised .....  
Category Funds A/B/C/D .....(PLAN / NON-PLAN)  
Sector            General/SCP/TSP  
Project Name & No. ....  
Project Cost  
Total Authorisation including this for the same purpose/project

Signature of President/Mayor/Chairperson

Below Rs..... (Rupees .....

GL	SCP	TSP
----	-----	-----

**ANNEXURE C – V**  
(See Para 5.3 of the G.O.)

**TR 59A**

[See Rule 187 (c) (e) of KTC Vol. I]

**GRANT IN AID BILL FOR LOCAL SELF GOVERNMENT INSTITUTIONS**

Name of Treasury.....

Computer Sequence No./Token No.     Date

Scroll No.....

LSGI Code :         DDO Code :

Name of LSGI .....

Bill No. ....

Head of account as per the State Budget:         Demand No   Plan (P) / Non -Plan (N)

Serial No. of Appropriation Control Register of LSGI	DPC Approval No. & Date	Project No & Year

Sl. No.	No. and Date of Sanction	Details of numbers of Sub Vouchers	Name & Address of payee (PAN/GIR or VAT Reg. No.)	Amount Rs.
Total				

Amount in Rs.

Received contents :  
Appropriation for current year  
Expenditure excluding this bill  
Expenditure including this bill  
Amount of bills to be paid by book transfer annexed

Balance available	
-------------------	--

Serial No. of allotment

Station :

Date : (Seal)

Name and Signature of Drawing Officer with Designation

**SPACE FOR ENDORSEMENT**

Please pay the amount to Sri/Smt..... whose signature is attested below

Contents received

Signature of the messenger

Signature of the Drawing Officer

Signature of the messenger

**FOR TREASURY USE ONLY**

Pay Rs..... (Rupees.....only) in cash, Rs.....(Rupees.....only) RBR and Rs..... (Rupees..... only) by TC.

POC No. .... Date...../...../.....

Accountant

Pay Order Cheque issued by

Received Pay Order Cheque  
Signature of Recipient

Accountant

## Certificates

**Certified that-**

- (1) the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided.
- (2) to the best of my knowledge and belief, the payments entered in this bill have been made based on actual requirement and will be paid on receipt of the money drawn in this bill.
- (3) I have obtained vouchers for all the items claimed in this bill, duly defaced and the duplicate copies kept in my office for audit purpose.
- (4) the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in Articles 149-161 of Kerala Financial Code, Vol. I.
- (5) the articles or materials billed for have been purchased on the tender system prescribed in Articles 126-139 of Kerala Financial Code and have been received in good order, that their quantities are correct their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payment.
- (6) the amount drawn in the bill is used only for the purposes approved by the DPC and LSGI.
- (7) the amount as per this bill is drawn after obtaining administrative sanction and technical sanction, where ever necessary.
- (8) In respect of the amount drawn on account of rents, rates and taxes in this bill, (i) no portion of the building for which the expenditure was incurred was utilised for residential or other purpose during the period for which the charges were paid, (ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid has been recovered from the Government servants from whom it was due.
- (9) the monetary or quantitative limits prescribed by the Government in respect of the items of contingencies included in the bill have not been exceeded.

Station :

Date :

(Seal)

Signature and Designation of the Drawing Officer

---

**FOR THE USE OF AG'S OFFICE**

Head of account

Objected in full pending receipt  
of detailed contingent bill and objected to  
Rs..... on the following grounds

Auditor

SO/AAO

Branch Officer

---

*Note:-* The progress of expenditure should be recorded under each such head of appropriation and, if so, directed by a controlling authority under each detailed account head.

1. C.P.S. - Central Plan Scheme  
C.S.S. - Centrally Sponsored Scheme





## Certificates

**Certified that-**

- (1) the expenditure charged in this bill could not, with due regard to the interest of the public service, be avoided.
- (2) to the best of my knowledge and belief, the payments entered in this bill have been made based on actual requirement and will be paid on receipt of the money drawn in this bill.
- (3) I have obtained vouchers for all the items claimed in this bill, duly defaced and the duplicate copies kept in my office for audit purpose.
- (4) the materials and stores billed for above have been brought on the respective inventories and that all materials and stores are being duly accounted for and verified in the manner laid down in Articles 149-161 of Kerala Financial Code, Vol. I.
- (5) the articles or materials billed for have been purchased on the tender system prescribed in Articles 126-139 of Kerala Financial Code and have been received in good order, that their quantities are correct their quality good, that the rates paid are not in excess of the accepted and the market rates and that suitable notes of payment have been recorded against the original indents and invoices concerned to prevent double payment.
- (6) the amount drawn in the bill is used only for the purposes approved by the DPC and LSGI.
- (7) the amount as per this bill is drawn after obtaining administrative sanction and technical sanction, where ever necessary.
- (8) In respect of the amount drawn on account of rents, rates and taxes in this bill, (i) no portion of the building for which the expenditure was incurred was utilised for residential or other purpose during the period for which the charges were paid, (ii) the expenditure in respect of the portion of the building used for residential or other purposes during the period for which the charges were paid has been recovered from the Government servants from whom it was due.
- (9) the monetary or quantitative limits prescribed by the Government in respect of the items of contingencies included in the bill have not been exceeded.

Station :

Date :

(Seal)

Signature and Designation of the Drawing Officer

---

### FOR THE USE OF AG'S OFFICE

Head of account

Objected in full pending receipt  
of detailed contingent bill and objected to  
Rs..... on the following grounds

Auditor

SO/AAO

Branch Officer

---

*Note:-* The progress of expenditure should be recorded under each such head of appropriation and, if so, directed by a controlling authority under each detailed account head.

**ANNEXURE C - VII**

(See Para 5.2 of G.O.)

Proceedings of the .....(DDO)

(Present : Sri/Smt .....)

Sub : Withdrawal from Consolidated Fund / Public Account – Sanctioned – Orders issued

Ref : 1) G.O. (P) No.177/2006/Fin. dated 12/04/2006

2) Allotment No. .... dated ..... of the Secretary  
 ..... Grama Panchayat / Block Panchayat / District Panchayat /  
 Municipality / Corporation

Order No. .... date .....

Sanction is hereby accorded for the drawal of Rs...../- (Rupees .....  
 .....) from the .....  
 Treasury from VPF / MF /MCF/ BPF / DP Account No. .... for the purpose relating to  
 (Name and Project / Scheme) ..... for which  
 DPC approval has been obtained (only for projects) vide DPC No. .... dated  
 ..... Project No ..... The total amount of Bill is Rs...../-.

SCHEME				PROJECT		
CATEGORY A				CATEGORY B		CATEGORY C
GEN	SCP	TSP	OTHERS		MG(R)	MG (NR)

Signature of the DDO  
Name:

To  
 The District / Sub Treasury Officer,  
 ..... Sub Treasury

- Copy to :
1. The Secretary ..... LSGJ
  2. Bill Section
  3. Office Copy
  4. Stock file



**ANNEXURE - C - IX**  
**(See Para 17 of G.O.)**  
**MONTHLY PROGRESS REPORT OF CATEGORY A & C FUNDS**

Name of LSGI: .....

For the month of .....

Date of Submission: .....

Category A Funds (Funds for Expansion and Development)				Category C Funds (Funds for Road Maintenance)			Category C Funds (Funds for Non-Road Maintenance)				
Budget Provision	Allotment up to the end of the month (Rs.)	Expenditure up to the end of the month (Progressive) (Rs.)	Percentage of Expenditure to allotment	Budget Provision (Rs.)	Allotment up to the end of the month (Rs.)	Expenditure up to the end of the month (Progressive) (Rs.)	Percentage of Expenditure to allotment	Budget Provision (Rs.)	Allotment up to the end of the month (Rs.)	Expenditure up to the end of the month (Progressive) (Rs.)	Percentage of Expenditure to allotment

Signature (Secretary)

**ANNEXURE C - X**

(See Para 26.2 of the G.O.)

**RECEIPT**

.....BLOCK/DISTRICT PANCHAYAT

**Receipt No:**

**Date:**

Received from

..... a sum of Rs. ....

(Rupees

.....)

towards

**Authorised Clerk/Official**

**President**

Duplicate shall have perforations

**ANNEXURE D**

**LIST OF IMPLEMENTING OFFICERS WHO ARE DRAWING AND DISBURSING OFFICERS**

(Para 5.2 & 5.3 of G.O.)

**(A) Grama Panchayat**

1. Secretary, Grama Panchayat
2. Agricultural Officer, Krishi Bhavan
3. Veterinary Surgeon, Veterinary Dispensary / Hospital
4. Medical Officer, Primary Health Centre/Government Dispensary
5. Medical Officer, Homoeo Dispensary / Hospital
6. Medical Officer, Ayurveda Dispensary / Hospital
7. Headmaster, Government Primary School
8. Sub Inspector of Fisheries
9. Village Extension Officer
10. ICDS Supervisor
11. Dairy Extension Officer
12. Lady Village Extension Officer
13. Tribal Extension Officer
14. DFO, Parambikkulam (Wild Life Protection Area under the control of the DFO for implementing projects benefited to Scheduled Tribes)
15. Senior Veterinary Surgeon

**(B) Municipality**

1. Secretary, Municipality
2. Agricultural Officer, Krishi Bhavan
3. Deputy Director, Agriculture
4. Sub Inspector of Fisheries
5. Medical Officer, Community Health Centre / Government Hospital / Taluk Hospital
6. Medical Officer, Ayurveda Dispensary / Hospital
7. Medical Officer, Homoeo Dispensary / Hospital
8. Headmaster, Government Primary School
9. Headmaster, Government UP School
10. Headmaster, Government High School, Principal, Government Higher Secondary School
11. Veterinary Surgeon, Veterinary Dispensary / Hospital

12. Deputy Director, Dairy Development
13. Industries Extension Officer
14. Project Officer, Urban Poverty Alleviation Cell
15. Assistant CDPO
16. Tribal Extension Officer
17. Scheduled Caste Development Officer
18. Health Officer (Municipality)
19. Senior Co-operative Inspector
20. Agricultural Field Officer
21. Child Development Project Officer

**(C) MUNICIPAL CORPORATION**

1. Secretary, Corporation
2. Agricultural Officer, Assistant Director, Agriculture Department
3. Deputy Director, Agriculture
4. Sub-Inspector of Fisheries
5. Medical Officer, Community Health Centre / Government Hospital / Taluk Hospital
6. Medical Officer, Ayurveda Dispensary / Hospital
7. Medical Officer, Homoeo Dispensary / Hospital
8. Headmaster, Government Primary School
9. Headmaster, Government UP School
10. Headmaster, Government High School, Principal, Government Higher Secondary School
11. Deputy Director, General Education
12. Veterinary Surgeon / Senior Veterinary Surgeon / Deputy Director (Dairy Development)
13. Industries Extension Officer
14. Project Officer, Urban Poverty Alleviation Cell
15. Assistant CDPO
16. Tribal Extension Officer
17. Scheduled Caste Development Officer
18. Health Officer (Corporation)
19. Senior Co-operative Inspector
20. Child Development Project Officer

**(D) Block Panchayat**

1. Assistant Director, Agriculture
2. Assistant Director / Senior Veterinary Surgeon
3. Dairy Extension Officer
4. Industries Extension Officer
5. Secretary, Block Panchayat
6. General Extension Officer
7. Tribal Extension Officer / Tribal Development Officer
8. Medical Officer, Community Health Centre / Government Hospital / Taluk Hospital
9. Medical Officer, Ayurveda Dispensary / Hospital / Taluk Hospital
10. Medical Officer, Homoeo Dispensary / Hospital / Taluk Hospital
11. Scheduled Caste Development Officer
12. Child Development Project Officer

**(E) District Panchayat**

1. Secretary, District Panchayat
2. Deputy Director / Principal Agriculture Officer
3. Deputy Director, Animal Husbandry
4. District Soil Conservation Officer
5. Assistant Executive Engineer, Agriculture
6. Assistant Engineer, Minor Irrigation
7. General Manager / Manager, District Industries
8. Superintendent, Tailoring and Garment Making Training Centre
9. Assistant Development Commissioner (General), Rural Development Department
10. District Women Development Officer
11. Headmaster, Government High School
12. Headmaster, Government Upper Primary School
13. Headmaster, Fisheries School
14. District Education Officer(HQ)
15. Principal, Higher Secondary School / Vocational Higher Secondary School
16. Deputy Director, General Education
17. District Mission Co-coordinator, Kudumbasree
18. District Programme Officer, Social Welfare Department
19. Project Officer (ITDP) / Tribal Development



20. District Scheduled Caste Development Officer
21. Assistant Registrar, Co-operative Department
22. Project Officer, District Khadi and Village Industries
23. Deputy Director of Dairies
24. Deputy Director of Fisheries
25. District Social Welfare Officer
26. District Medical Officer (Health), Allopathy
27. District Medical Officer (Homoeopathy)
28. District Medical Officer (Indian System of Medicine)

## ANNEXURE E

(See Para 26.3 of the G.O.)

**I. List of Treasury Codes**

<i>Code</i>	<i>Name of Treasury</i>	<i>Code</i>	<i>Name of Treasury</i>
101.	District Treasury, Thiruvananthapuram	501.	District Treasury, Pathanamthitta
102.	Principal Sub Treasury, East Fort	502.	Sub Treasury, Pathanamthitta
103.	Additional Sub Treasury, Vanchiyoor	503.	Sub Treasury, Adoor
104.	Sub Treasury, Vellayambalam	504.	Sub Treasury, Ranni
105.	Sub Treasury, Kazhakkootam	505.	Sub Treasury, Kozhencherry
106.	Sub Treasury, Attingal	506.	Sub Treasury, Pandalam
107.	Sub Treasury, Varkala	507.	Sub Treasury, Thiruvalla
108.	Sub Treasury, Kilimanoor	508.	Sub Treasury, Mallappally
109.	Sub Treasury, Legislative Complex	509.	Sub Treasury, Kumbanad
111.	Sub Treasury, Secretariat	510.	Sub Treasury, Konni
112.	Sub Treasury, Vikas Bhavan	601.	District Treasury, Alappuzha
113.	Sub Treasury, Medical College	602.	Sub Treasury, Alappuzha
114.	Sub Treasury, Engineering College	603.	Sub Treasury, Ambalapuzha
199.	Pension Payment Sub Treasury, Thiruvananthapuram	604.	Sub Treasury, Moncombu
201.	District Treasury, Kattakkada	605.	Sub Treasury, Cherthala
202.	Sub Treasury, Neyyattinkara	606.	Sub Treasury, Kuthiathode
203.	Sub Treasury, Nedumangad	607.	Sub Treasury, Poochakkal
204.	Sub Treasury, Vizhinjam	699.	Pension Payment Sub Treasury, Alappuzha
205.	Sub Treasury, Parassala	701.	District Treasury, Chengannur
206.	Sub Treasury, Vithura	702.	Sub Treasury, Chengannur
207.	Sub Treasury, Malayinkil	703.	Sub Treasury, Kayamkulam
208.	Pension Payment Sub Treasury, Kattakkada	704.	Sub Treasury, Mavelikkara
301.	District Treasury, Kollam	705.	Sub Treasury, Edathua
302.	Sub Treasury, Kollam	706.	Sub Treasury, Harippad
303.	Sub Treasury, Karunagapally	801.	District Treasury, Kottayam
304.	Sub Treasury, Chathanoor	802.	Sub Treasury, Kottayam
305.	Sub Treasury, Kundara	803.	Sub Treasury, Ponkunnam
306.	Sub Treasury, Paravoor	804.	Sub Treasury, Changanachery
399.	Pension Payment Sub Treasury, Kollam	805.	Sub Treasury, Ettumanoor
401.	District Treasury, Kottarakara	806.	Sub Treasury, Karukachal
402.	Sub Treasury, Kottarakara	807.	Sub Treasury, Pampady
403.	Sub Treasury, Sasthamkotta	808.	Sub Treasury, Pallickathode
404.	Sub Treasury, Punalur	809.	Sub Treasury, Mundakayam
405.	Sub Treasury, Pathanapuram	810.	Sub Treasury, Medical College, Kottayam
406.	Sub Treasury, Kadakkal	901.	District Treasury, Pala
407.	Sub Treasury, Anchal	902.	Sub Treasury, Erattupettah

<i>Code</i>	<i>Name of Treasury</i>	<i>Code</i>	<i>Name of Treasury</i>
903.	Sub Treasury, Meenachil	1309.	Sub Treasury, Kunnankulam
904.	Sub Treasury, Vaikom	1312.	Sub Treasury, Chelakkara
905.	Sub Treasury, Kaduthurithy	1401.	District Treasury, Palakkad
906.	Sub Treasury, Uzhavoor	1402.	Sub Treasury, Palakkad
1001.	District Treasury, Idukki	1403.	Sub Treasury, Alathur
1002.	Sub Treasury, Peerumedu	1404.	Sub Treasury, Chittur
1003.	Sub Treasury, Devikulam	1405.	Sub Treasury, Coyalmanam
1004.	Sub Treasury, Nedumkandam	1406.	Sub Treasury, Kollengode
1005.	Sub Treasury, Thodupuzha	1407.	Sub Treasury, Vadakkencherry
1006.	Sub Treasury, Painavu	1501.	District Treasury, Malappuram
1007.	Sub Treasury, Rajakumary	1502.	Sub Treasury, Manjeri
1008.	Sub Treasury, Kattappana	1503.	Sub Treasury, Perinthalmanna
1009.	Sub Treasury, Karimannoor	1504.	Sub Treasury, Ponnani
1010.	Sub Treasury, Adimali	1505.	Sub Treasury, Tirur
1101.	District Treasury, Ernakulam (Kakkanad)	1506.	Sub Treasury, Tirurangadi
1102.	Sub Treasury, Ernakulam	1507.	Sub Treasury, Nilambur
1103.	Sub Treasury, North Parur	1508.	Sub Treasury, Valancherry
1104.	Sub Treasury, Aluva	1509.	Sub Treasury, Areacode
1105.	Sub Treasury, Mattanchery	1510.	Sub Treasury, Kondotty
1106.	Sub Treasury, Mulamthuruthy	1511.	Sub Treasury, Makkaraparamba
1107.	Sub Treasury, Nayarambalam	1512.	Sub Treasury, Changaramkulam
1108.	Sub Treasury, Tripunithura	1513.	Sub Treasury, Karuvarakundu
1109.	Sub Treasury, Angamaly	1601.	District Treasury, Kozhikode
1110.	Additional Sub Treasury, Ernakulam	1602.	Additional Sub Treasury, Kozhikode
1111.	Stamp Depot, Ernakulam	1603.	Sub Treasury, Kozhikode
1199.	S.T., Pension Payment, Ernakulam	1604.	Sub Treasury, Koyilandy
1201.	District Treasury, Muvattupuzha	1605.	Sub Treasury, Feroke
1202.	Sub Treasury, Muvattupuzha	1606.	Sub Treasury, Perambra
1203.	Sub Treasury, Piravom	1699.	Pension Payment Sub Treasury, Kozhikode
1204.	Sub Treasury, Kallorkad	1701.	District Treasury, Thamarassery
1205.	Sub Treasury, Kolenchery	1702.	Sub Treasury, Koduvally
1206.	Sub Treasury, Koothatukulam	1703.	Sub Treasury, Vadakara
1207.	Sub Treasury, Kunnathunad	1704.	Sub Treasury, Thottipalam
1208.	Sub Treasury, Kothamangalam	1705.	Sub Treasury, Kallachi
1301.	District Treasury, Thrissur	1706.	Sub Treasury, Thiruvambady
1302.	Sub Treasury, Thrissur	1707.	Sub Treasury, Balussery
1303.	Additional Sub Treasury, Thrissur	1801.	District Treasury, Wayanad
1305.	Sub Treasury, Thalappilly	1802.	Sub Treasury, Vythiri
1306.	Sub Treasury, Chavakkad	1803.	Sub Treasury, Sulthan Bathery

<i>Code</i>	<i>Name of Treasury</i>	<i>Code</i>	<i>Name of Treasury</i>
1804.	Sub Treasury, Mananthavady	2103.	Sub Treasury, Mannarkkad
1805.	Sub Treasury, Pulpally	2104.	Sub Treasury, Pattambi
1806.	Sub Treasury, Dwaraka	2105.	Sub Treasury, Sreekrishnapuram
1901.	District Treasury, Kannur	2106.	Sub Treasury, Agali
1902.	Sub Treasury, Kannur	2107.	Sub Treasury, Koottanad
1903.	Sub Treasury, Thaliparamba	2108.	Sub Treasury, Shornur
1904.	Sub Treasury, Payyannur	2201.	District Treasury, Mattannur
1905.	Sub Treasury, Sreekandapuram	2202.	Sub Treasury, Mattannur
1906.	Sub Treasury, Pazhayangadi	2203.	Sub Treasury, Thalassery
1907.	Sub Treasury, Chakkarakallu	2204.	Sub Treasury, Kuthuparamba
1908.	Sub Treasury, Kolacherry	2205.	Sub Treasury, Peravoor
2001.	District Treasury, Kasaragod	2206.	Sub Treasury, Iritty
2002.	Sub Treasury, Kasaragod	2207.	Sub Treasury, Panoor
2003.	Sub Treasury, Nileswar	2301.	District Treasury, Irinjalakuda
2004.	Sub Treasury, Hosdurg	2302.	Sub Treasury, Mukundapuram
2005.	Sub Treasury, Vellarikundu	2303.	Sub Treasury, Kodungalloor
2006.	Sub Treasury, Manjeswar	2304.	Sub Treasury, Chalakkudy
2007.	Sub Treasury, Chattanchal	2305.	Sub Treasury, Pudukkad
2101.	District Treasury, Cherupulassery	2306.	Sub Treasury, Annemanada
2102.	Sub Treasury, Ottappalam	2307.	Sub Treasury, Thriprayar

## II. List of LSGI Codes

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Block Panchayat</b>			<b>Block Panchayat</b>		
1	Varkala	B010100	44	Mavelikkara	B041000
2	Kilimannoor	B010200	45	Bharinikavu	B041100
3	Chirayinkeezhu	B010300	46	Muthukulam	B041200
4	Vamanapuram	B010400	47	Vaikom	B050100
5	Vellanad	B010500	48	Kaduthuruthy	B050200
6	Nedumangad	B010600	49	Ettumanoor	B050300
7	Kazhakkattam	B010700	50	Uzhavoor	B050400
8	Thiruvananthapuram Rural	B010800	51	Lalam	B050500
9	Nemom	B010900	52	Erattupetta	B050600
10	Perumkadavila	B011000	53	Pampady	B050700
11	Athiyannoor	B011100	54	Pallom	B050800
12	Parassala	B011200	55	Madappally	B050900
13	Oachira	B020100	56	Vazhoor	B051000
14	Karunagappally	B020200	57	Kanjirappally	B051100
15	Sasthamcotta	B020300	58	Adimaly	B060100
16	Vettikkavala	B020400	59	Devikulam	B060200
17	Pathanapuram	B020500	60	Nedumkandam	B060300
18	Anchal	B020600	61	Elamdesom	B060400
19	Kottarakara	B020700	62	Idukki	B060500
20	Chittumala	B020800	63	Kattappana	B060600
21	Cnavara	B020900	64	Thodupuzha	B060700
22	Anchalummoodu	B021000	65	Azhutta	B060800
23	Mukathala	B021100	66	Paravur	B070100
24	Ithikkara	B021200	67	Alangad	B070200
25	Chadayamanagalam	B021300	68	Angamally	B070300
26	Mallappally	B030100	69	Koovappady	B070400
27	Pulikezhu	B030200	70	Vazhakkulam	B070500
28	Koipuram	B030300	71	Edappally	B070600
29	Elanthur	B030400	72	Vypin	B070700
30	Ranni	B030500	73	Palluruthy	B070800
31	Konni	B030600	74	Vyttila	B070900
32	Pandalam	B030700	75	Mullamthuruthy	B071000
33	Parakkode	B030800	76	Vadavucode	B071100
34	Kulanada	B030900	77	Kothamangalam	B071200
35	Thycattussery	B040100	78	Pampakuda	B071300
36	Pattanakkad	B040200	79	Parakkadavu	B071400
37	Kanjikuzhy	B040300	80	Muvattupuzha	B071500
38	Aryad	B040400	81	Chavakkad	B080100
39	Ambalapuzha	B040500	82	Chowwannur	B080200
40	Champakulam	B040600	83	Vadakkamchery	B080300
41	Veliyanad	B040700	84	Pazhayannur	B080400
42	Chengannur	B040800	85	Ollukkara	B080500
43	Harippad	B040900	86	Puzhakkal	B080600

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Block Panchayat</b>					
87	Mullassery	B080700	120	Tirurangady	B101000
88	Thalikkulam	B080800	121	Thanur	B101100
89	Anthikkad	B080900	122	Tirur	B101200
90	Cherpu	B081000	123	Ponnani	B101300
91	Kodakara	B081100	124	Perumpadappu	B101400
92	Irinjalkkuda	B081200	125	Vadakara	B110100
93	Vellangallur	B081300	126	Thuneri	B110200
94	Mathiakam	B081400	127	Kunnummal	B110300
95	Kodungallur	B081500	128	Thodannur	B110400
96	Mala	B081600	129	Melady	B110500
97	Chalakudy	B081700	130	Perambra	B110600
98	Thrithala	B090100	131	Balusseri	B110700
99	Pattambi	B090200	132	Panthalayani	B110800
100	Ottappalam	B090300	133	Chelannur	B110900
101	Sreekrishnapuram	B090400	134	Koduvally	B111000
102	Manarkkad	B090500	135	Kunnamangalam	B111100
103	Attappady	B090600	136	Kozhikode	B111200
104	Palakkad	B090700	137	Mananthavady	B120100
105	Kuzhalmannam	B090800	138	Sulthanbathery	B120200
106	Chittur	B090900	139	Kalpetta	B120300
107	Kollamgode	B091000	140	Payyannur	B130100
108	Nenmara	B091100	141	Thaliparamba	B130200
109	Alathur	B091200	142	Irikkur	B130300
110	Malampuzha	B091300	143	Kannur	B130400
111	Nilambur	B100100	144	Edakkad	B130500
112	Wandoor	B100200	145	Thalassery	B130600
113	Kondotty	B100300	146	Koothuparamba	B130700
114	Arekkode	B100400	147	Iritty	B130800
115	Malappuram	B100500	148	Peravoor	B130900
116	Perinthalmanna	B100600	149	Manjeshwaram	B140100
117	Mankada	B100700	150	Kasaragod	B140200
118	Kuttiapuram	B100800	151	Kanhangad	B140300
119	Vengara	B100900	152	Neeleswaram	B140400

No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>District Panchayat</b>					
1	Thiruvananthapuram	D010000	8	Thirssur	D080000
2	Kollam	D020000	9	Palakkad	D090000
3	Pathanamthitta	D030000	10	Malappuram	D100000
4	Alappuzha	D040000	11	Kozhikkode	D110000
5	Kottayam	D050000	12	Wayanad	D120000
6	Idukki	D060000	13	Kannur	D130000
7	Ernakulam	D070000	14	Kasaragod	D140000
<b>Municipality</b>					
1	Varkala	M010100	28	Guruvayoor	M080100
2	Attingal	M010200	29	Chavakkad	M080200
3	Nedumangad	M010300	30	Kodungalloor	M080300
4	Neyyattinkara	M010400	31	Chalakkudy	M080400
5	Paravoor	M020100	32	Trinjalakuda	M080500
6	Punaloor	M020200	33	Kunnamkulam	M080600
7	Adoor	M030100	34	Ottappalam	M090100
8	Thiruvalla	M030200	35	Shomur	M090200
9	Pathanamthitta	M030300	36	Chittoor Thathamangalam	M090300
10	Chengannoor	M040100	37	Palakkad	M090400
11	Mavelikkara	M040200	38	Perinthalmanna	M100100
12	Cherthala	M040300	39	Ponnani	M100200
13	Kayamkulam	M040400	40	Manjeri	M100300
14	Alappuzha	M040500	41	Thirur	M100400
15	Pala	M050100	42	Malappuram	M100500
16	Vaikom	M050200	43	Vadakara	M110100
17	Changanassery	M050300	44	Quilandy	M110200
18	Kottayam	M050400	45	Kalpetta	M120100
19	Thodupuzha	M060100	46	Mattannur	M130100
20	Kalamassery	M070100	47	Thalipparamba	M130200
21	Kothamangalam	M070200	48	Koothuparamba	M130300
22	Angamali	M070300	49	Payyannur	M130400
23	Thrippunithura	M070400	50	Thalassery	M130500
24	Muvattupuzha	M070500	51	Kannur	M130600
25	North Paravoor	M070600	52	Kanjanagad	M140100
26	Perumbavoor	M070700	53	Kasaragod	M140200
27	Aluva	M070800			

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Corporation</b>					
1	Thiruvananthapuram	C010100	4	Thirssur	C080100
2	Kollam	C020100	5	Kozhikkode	C110100
3	Cochin	C070100			

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
1	Chemmaruthy	G010101	41	Panavoor	G010603
2	Edava	G010102	42	Karakulam	G010604
3	Elakamon	G010103	43	Vembayam	G010605
4	Manamboor	G010104	44	Andoorkonam	G010701
5	Ottoor	G010105	45	Kadinamkulam	G010703
6	Cherunniyoor	G010106	46	Kazhakuttam	G010704
7	Vettoor	G010107	47	Mangalapuram	G010705
8	Kilimanoor	G010201	48	Pothencode	G010706
9	Pazhayakunnummel	G010202	49	Sreekariyam	G010707
10	Karavaram	G010203	50	Kudappanakkunnu	G010802
11	Madavoor	G010204	51	Vattiyookavu	G010804
12	Pallickal	G010205	52	Balaramapuram	G010901
13	Nagaroor	G010206	53	Pallichal	G010902
14	Navaikulam	G010207	54	Maranailoor	G010903
15	Pulimath	G010208	55	Malayinkeezh	G010904
16	Azhoor	G010301	56	Vilappil	G010905
17	Anjuthengu	G010302	57	Vilavoorkkal	G010906
18	Vakkom	G010303	58	Kaliyoor	G010908
19	Chirayinkeezhu	G010304	59	Perumkadavila	G011001
20	Kizhuvilam	G010305	60	Kollayil	G011002
21	Mudakkal	G010306	61	Ottasekharamangalam	G011003
22	Kadakkavoor	G010307	62	Aryancode	G011004
23	Kallara	G010401	63	Kalikkadu	G011005
24	Nellanad	G010402	64	Kunnathukal	G011006
25	Pullampara	G010403	65	Vellarada	G011008
26	Vamanapuram	G010404	66	Amboori	G011009
27	Pangode	G010405	67	Athiyannoor	G011101
28	Nanniyode	G010406	68	Kanjiramkulam	G011102
29	Peringamala	G010407	69	Karumkulam	G011103
30	Manickal	G010408	70	Kottukal	G011104
31	Aryanad	G010501	71	Vizhinjam	G011105
32	Poovachal	G010502	72	Venganoor	G011106
33	Vellanad	G010503	73	Chenkal	G011201
34	Vithura	G010504	74	Karode	G011202
35	Uzhamalackal	G010505	75	Kulathoor	G011203
36	Kuttichal	G010506	76	Parassala	G011204
37	Tholicode	G010507	77	Thiruppuram	G011205
38	Kattakkada	G010508	78	Poovar	G011206
39	Anad	G010601	79	Oachira	G020101
40	Aruvikkara	G010602	80	Kulasekharapuram	G020102



Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
81	Clappana	G020103	123	Mundrothuruthu	G020805
82	Thazhava	G020104	124	Panayam	G020806
83	Mynagappally	G020201	125	Thekkumbhagam	G020901
84	Alappad	G020202	126	Chavara	G020902
85	Karunagappally	G020203	127	Thevalakkara	G020903
86	Thodiyoor	G020204	128	Panmana	G020904
87	Sasthancotta	G020301	129	Neendakara	G020905
88	West Kallada	G020302	130	Thrikkadavur	G021002
89	Sooranad South	G020303	131	Thrikkaruva	G021003
90	Poruvazhy	G020304	132	Mayyanad	G021101
91	Kunnathur	G020305	133	Thrikkovilvattom	G021104
92	Sooranad North	G020306	134	Kottamkara	G021105
93	Ummannur	G020401	135	Elambailur	G021106
94	Vettikkavala	G020402	136	Poothakkulam	G021201
95	Melita	G020403	137	Kalluvathukkal	G021202
96	Mylam	G020404	138	Chathannur	G021203
97	Kulakkada	G020405	139	Adichanalloor	G021204
98	Pavithreswaram	G020406	140	Nedumpna	G021205
99	Vilakudy	G020501	141	Chirakkara	G021206
100	Thalavoor	G020502	142	Chithara	G021301
101	Piravanthur	G020503	143	Kadakkal	G021302
102	Pattazhi Vadakkekara	G020504	144	Chadayamangalam	G021303
103	Pattazhi	G020505	145	Ittiva	G021304
104	Pathanapuram	G020506	146	Velinallur	G021305
105	Kulathupuzha	G020601	147	Elamadu	G021306
106	Eroor	G020602	148	Nilamel	G021307
107	Alayamon	G020603	149	Kummil	G021308
108	Anchal	G020604	150	Anicadu	G030101
109	Edamulakkal	G020605	151	Kaviyoor	G030102
110	Karavaloor	G020606	152	Kottanadu	G030103
111	Thenmala	G020607	153	Kottangal	G030104
112	Ariencavu	G020608	154	Kallooppara	G030105
113	Veliyam	G020701	155	Kunnathanam	G030106
114	Pooyappally	G020702	156	Mallappally	G030107
115	Kareepra	G020703	157	Kadapra	G030201
116	Ezhukone	G020704	158	Kuttoor	G030202
117	Neduvathur	G020705	159	Niranam	G030203
118	Kottarakkara	G020706	160	Nedumpuram	G030204
119	Perinad	G020801	161	Peringara	G030205
120	Kundara	G020802	162	Ayiroor	G030301
121	Kizhakkellada	G020803	163	Eraviperoor	G030302
122	Perayam	G020804	164	Koipuram	G030303

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat.</b>					
165	Thottapuzhassery	G030304	205	Chennampalippuram	G040102
166	Ezhumattoor	G030305	206	Panavally	G040103
167	Puramattom	G030306	207	Perumbalam.	G040104
168	Omaltur	G030401	208	Thaicattusery	G040105
169	Chenneerkara	G030402	209	Kadakkappally	G040201
170	Elanthoor	G030403	210	Vayalar	G040202
171	Cherukole	G030404	211	Pattanakkad	G040203
172	Kozhencherry	G030405	212	Thuravoor	G040204
173	Mallapuzhassery	G030406	213	Kuthiathodu	G040205
174	Naranganam	G030407	214	Kodamthuruthu	G040206
175	Ranni Pazhavangadi	G030501	215	Ezhupunna	G040207
176	Ranni	G030502	216	Aroor	G040208
177	Ranni Angadi	G030503	217	Mararikulam North	G040301
178	Ranni Perunad	G030504	218	Kanjikuzhi	G040302
179	Vadasserikkara	G030505	219	Thanneermukkam	G040303
180	Chittar	G030506	220	Muhamma	G040304
181	Seethathodu	G030507	221	Cherthala South	G040305
182	Naranamoozhy	G030508	222	Aryad	G040401
183	Vechuchira	G030509	223	Mannanchery	G040402
184	Konni	G030601	224	Mararikulam South	G040403
185	Aruvappulam	G030602	225	Purakkad	G040501
186	Pramadam	G030603	226	Ambalapuzha(South)	G040504
187	Mylapra	G030604	227	Ambalapuzha ( North )	G040505
188	Vallicode	G030605	228	Punnappa (South)	G040506
189	Thannithodu	G030606	229	Punnappa (North)	G040507
190	Malayalapuzha	G030607	230	Thalavadi	G040601
191	Pandalam Thekkekara	G030701	231	Edathua	G040602
192	Thumpamon	G030702	232	Thakazhi	G040603
193	Pandalam	G030703	233	Nedumudi	G040604
194	Enadimangalam	G030801	234	Champakulam	G040605
195	Erathu	G030802	235	Kainakary	G040606
196	Ezhamkulam	G030803	236	Muttar	G040701
197	Kadampanadu	G030804	237	Veliyanad	G040702
198	Kalanjoor	G030805	238	Neelamperoor	G040703
199	Kodumon	G030806	239	Kavalam	G040704
200	Pallickal	G030807	240	Pulinkunnu	G040705
201	Aranmula	G030901	241	Ramankari	G040706
202	Mezhuvelli	G030902	242	Mulakuzha	G040801
203	Kulanada	G030903	243	Venmony	G040802
204	Arookutty	G040101	244	Cheriyana	G040803

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
245	Ala	G040804	285	Manjoor	G050203
246	Puliyoor	G040805	286	Mulakulam	G050204
247	Budhanpoor	G040806	287	Njeezhoor	G050205
248	Mannar	G040807	288	Thalayolaparambu	G050206
249	Pandanad	G040808	289	Velloor	G050207
250	Thiruvanvandur	G040809	290	Ettumanoor	G050301
251	Chingoli	G040901	291	Aimanam	G050302
252	Karthigappally	G040902	292	Athirampuzha	G050303
253	Thrikkunnapuzha	G040903	293	Arpookara	G050304
254	Kumarapuram	G040904	294	Kumaranalloor	G050305
255	Karuvatta	G040905	295	Neendoor	G050306
256	Haripad	G040906	296	Kadaplamattom	G050401
257	Pallipad	G040907	297	Marangattupally	G050402
258	Cheruthana	G040908	298	Kanakkari	G050403
259	Veeyapuram	G040909	299	Veliyanoor	G050404
260	Mavelikkara Thekkekara	G041001	300	Kidangoor	G050405
261	Chettikulangara	G041002	301	Kuravilangad	G050406
262	Chennithala Thriperumth	G041003	302	Uzhavoor	G050407
263	Thazhakara	G041004	303	Ramapuram	G050408
264	Nooranad	G041101	304	Bharananganam	G050501
265	Vellikunnam	G041102	305	Karooor	G050502
266	Bharanikavu	G041103	306	Kozhuvanai	G050503
267	Mavelikara Thamarakulam	G041104	307	Kadanad	G050504
268	Chunakkara	G041105	308	Meenachil	G050505
269	Palamel	G041106	309	Mutholy	G050506
270	Pathiyoor	G041201	310	Melukavu	G050601
271	Kandalloor	G041202	311	Moonilavu	G050602
272	Cheppad	G041203	312	Poonjar	G050603
273	Muthukulam	G041204	313	Erattupetta	G050604
274	Arattupuzha	G041205	314	Poonjar Thekkekara	G050605
275	Krishnapuram	G041206	315	Thalappalam	G050606
276	Devikulangara	G041207	316	Teekoy	G050607
277	Thalayazham	G050101	317	Thalanad	G050608
278	Chempu	G050102	318	Thidanad	G050609
279	Maravanthuruthu	G050103	319	Akalakunnam	G050701
280	TV Puram	G050104	320	Elikulam	G050702
281	Vechoor	G050105	321	Kooroppada	G050703
282	Udayanapuram	G050106	322	Pampady	G050704
283	Kaduthuruthy	G050201	323	Pallikkathode	G050705
284	Kallara	G050202	324	Meenadam	G050706

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
325	Ayarkkunnam	G050801	367	Karunapuram	G060303
326	Kumarakom	G050802	368	Rajakkad	G060304
327	Nattakam	G050803	369	Nedumkandam	G060305
328	Puthuppally	G050804	370	Udumbanchola	G060306
329	Panachikkad	G050805	371	Rajakumari	G060307
330	Thiruvarpu	G050806	372	Vannapuram	G060401
331	Vijayapuram	G050807	373	Udumbanoor	G060402
332	Mannarkadu	G050808	374	Kodikulam	G060403
333	Karukachal	G050901	375	Alakkode	G060404
334	Kurichy	G050902	376	Velliyamattom	G060405
335	Madappally	G050903	377	Karimannoor	G060406
336	Paippad	G050904	378	Kudayathoor	G060407
337	Thrikkodithanam	G050905	379	Idukki Kanjikuzhy	G060501
338	Vakathanam	G050906	380	Vattikudy	G060502
339	Vazhappally	G050907	381	Arakulam	G060503
340	Chirakkadavu	G051001	382	Kamakshy	G060504
341	Kangazha	G051002	383	Vazhathope	G060505
342	Nedumkunnam	G051003	384	Mariyapuram	G060506
343	Vellavoor	G051004	385	Kattappana	G060601
344	Vazhoor	G051005	386	Upputhara	G060602
345	Erumeli	G051101	387	Vandenmedu	G060603
346	Kanjirappally	G051102	388	Kanchiyar	G060604
347	Koottickal	G051103	389	Erattayar	G060605
348	Manimala	G051104	390	Ayyappancoil	G060606
349	Mundakayam	G051105	391	Chakkupallam	G060607
350	Parathode	G051106	392	Muttom	G060701
351	Koruthod	G050107	393	Kumaramangalam	G060702
352	Adimaly	G060101	394	Edavetty	G060703
353	Koonathady	G060102	395	Karimkunnam	G060704
354	Bisonvally	G060104	396	Manakkad	G060705
355	Vellathooval	G060105	397	Purapuzha	G060706
356	Pallivasal	G060106	398	Peruvanthanam	G060801
357	Marayoor	G060201	399	Kumily	G060802
358	Munnar	G060202	400	Kokkayar	G060803
359	Kanthalloor	G060203	401	Peerumedu	G060804
360	Vattavada	G060204	402	Elappara	G060805
361	Santhanpara	G060205	403	Vandiperiyar	G060806
362	Chinnakanal	G060206	404	Chendamangalam	G070101
363	Mankulam	G060207	405	Kottuvally	G070102
364	Devikulam	G060208	406	Ezhikkara	G070103
365	Pampadumpara	G060301	407	Vadakkakara	G070104
366	Senapathy	G060302	408	Chittattukara	G070105

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
409	Karumalloor	G070201	449	Udayamperur	G071001
410	Varapuzha	G070202	450	Mulumthuruthy	G071002
411	Alangad	G070203	451	Thiruvamkulam	G071003
412	Eloor	G070204	452	Chottanikkara	G071004
413	Kodungallur	G070205	453	Edakkattuvayal	G071005
414	Mookkannur	G070301	454	Amballur	G071006
415	Thuravoor	G070302	455	Poothrika	G071101
416	Manjapra	G070303	456	Thiruvaniyoor	G071102
417	Karukutty	G070304	457	Vadavucode Puthen Cruz	G071103
418	Ayyampuzha	G070305	458	Mazhuvannoor	G071104
419	Sreemoolanagaram	G070306	459	Aikaranad	G071105
420	Kanjoor	G070307	460	Kunnathunad	G071106
421	Kalady	G070308	461	Paingottur	G071201
422	Malayattoor Neeleswaram	G070309	462	Nellikuzhi	G071202
423	Asamannoor	G070401	463	Pindimana	G071203
424	Mudakuzha	G070402	464	Kottappady	G071204
425	Vengoor	G070403	465	Kavalangad	G071205
426	Rayamangalam	G070404	466	Varappetty	G071206
427	Koovappady	G070405	467	Keerampara	G071207
428	Okkal	G070406	468	Pothanikkad	G071208
429	Vengola	G070501	469	Pallarimangalam	G071209
430	Vazhakkulam	G070502	470	Kuttambuzha	G071210
431	Kizhakkambalam	G070503	471	Elanji	G071301
432	Choomikkara	G070504	472	Koothattukulam	G071302
433	Edathala	G070505	473	Piravam	G071303
434	Keezhmad	G070506	474	Thirumarady	G071304
435	Kadamakudy	G070601	475	Palakuzha	G071305
436	Cheranallur	G070602	476	Maneed	G071306
437	Thrikkakara	G070603	477	Pampakuda	G071307
438	Mulavucaud	G070701	478	Ramamangalam	G071308
439	Njarakkal	G070702	479	Puthenvelikara	G071401
440	Nayarambalam	G070703	480	Chengamanad	G071402
441	Edavanakkad	G070704	481	Nedumbassery	G071403
442	Elamkunnappuzha	G070705	482	Parakkadavu	G071404
443	Pallipuram	G070706	483	Kunnukara	G071405
444	Kuzhuppilly	G070707	484	Avoly	G071501
445	Chellanam	G070801	485	Arakuzha	G071502
446	Kumbalangi	G070802	486	Valakom	G071503
447	Maradu	G070901	487	Paipra	G071504
448	Kumbalam	G070902	488	Kalloorkkad	G071505

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
489	Ayavana	G071506	529	Mulakunnathukavu	G080606
490	Manjalloor	G071507	530	Tholur	G080607
491	Marady	G071508	531	Elavally	G080701
492	Kadappuram	G080101	532	Mullassery	G080702
493	Orumanayur	G080102	533	Pavaratty	G080703
494	Pookode	G080103	534	Venkitangu	G080704
495	Punnayur	G080104	535	Engandiyur	G080801
496	Punnyurkulum	G080105	536	Vadanappilly	G080802
497	Thaikkad	G080106	537	Thalikulam	G080803
498	Vadekkekad	G080107	538	Nattika	G080804
499	Choondal	G080202	539	Valappad	G080805
500	Chowwannur	G080203	540	Anthicad	G080901
501	Kadavallur	G080204	541	Thanniyam	G080902
502	Kandanassery	G080205	542	Chazhoor	G080903
503	Kattakampal	G080206	543	Manallur	G080904
504	Porkulam	G080207	544	Avinissery	G081001
505	Desamangalam	G080301	545	Cherpu	G081002
506	Erumapetty	G080302	546	Paralam	G081005
507	Kadangode	G080303	547	Vallachira	G081006
508	Mundathikode	G080304	548	Alagappa Nagar	G081101
509	Mullurkara	G080305	549	Kodakara	G081102
510	Thekkumkara	G080306	550	Mattathur	G081103
511	Varavoor	G080307	551	Nenmenikkara	G081104
512	Velur	G080308	552	Pudukkod	G081105
513	Wadakkancherry	G080309	553	Trikkur	G081106
514	Chelakkara	G080401	554	Varandarappilly	G081107
515	Vallathol Nagar	G080402	555	Karalam	G081201
516	Kondazhy	G080403	556	Kattur	G081202
517	Panjal	G080404	557	Muriyad	G081203
518	Pazhayannur	G080405	558	Parappukkara	G081204
519	Thiruvilwamala	G080406	559	Porathissery	G081205
520	Kolazhy	G080501	560	Padiyur	G081301
521	Madakkathara	G080502	561	Poomangalam	G081302
522	Nadathara	G080503	562	Puthenchira	G081303
523	Pananchery	G080505	563	Vellangallur	G081304
524	Puthur	G080506	564	Vellookkara	G081305
525	Adat	G080601	565	Edathiruthy	G081401
526	Arimpoor	G080602	566	Kaipamangalam	G081402
527	Avanur	G080603	567	Mathiakam	G081403
528	Kaiparamba	G080605	568	Perinjanam	G081404

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
569	Sree Narayanapuram	G081405	610	Sreekrishnapuram	G090405
570	Edavilangu	G081501	611	Thrikkadeeri	G090406
571	Eriyad	G081502	612	Vellinezhi	G090407
572	Methala	G081503	613	Alanallur	G090501
573	Alur	G081601	614	Karakurissi	G090502
574	Annamanada	G081602	615	Karimba	G090503
575	Kuzhur	G081603	616	Kottappadam	G090504
576	Mala	G081604	617	Kumaramputhur	G090505
577	Poyya	G081605	618	Kanjirampuzha	G090506
578	Kadukutty	G081701	619	Mannarkkad	G090507
579	Kodassery	G081702	620	Thachanattukara	G090508
580	Koratty	G081703	621	Tachampara	G090509
581	Melur	G081704	622	Thenkara	G090510
582	Pariyaram	G081705	623	Agali	G090601
583	Athirappally	G081706	624	Pudur	G090602
584	Anakkara	G090101	625	Sholayar	G090603
585	Chalisseri	G090102	626	Kodumba	G090701
586	Kappur	G090103	627	Keralassery	G090702
587	Nagalassery	G090104	628	Kongad	G090703
588	Pattithara	G090105	629	Mankara	G090704
589	Thirumittacode	G090106	630	Mannur	G090705
590	Thrithala	G090107	631	Mundur	G090706
591	Koppam	G090201	632	Parli	G090707
592	Kulukkallur	G090202	633	Pirayari	G090708
593	Muthuthala	G090203	634	Kottayi	G090801
594	Nellaya	G090204	635	Kuthanoor	G090802
595	Ongallur	G090205	636	Kuzhalmannam	G090803
596	Pattambi	G090206	637	Mathur	G090804
597	Parudur	G090207	638	Peringottukurissi	G090805
598	Thiruvegapuram	G090208	639	Thenkurissi	G090806
599	Vallapuzha	G090209	640	Kannadi	G090807
600	Vilayur	G090210	641	Eruthampathy	G090901
601	Ambalapara	G090301	642	Kozhinjampara	G090902
602	Ananganadi	G090302	643	Nalleppilly	G090903
603	Chalavara	G090303	644	Pattencherry	G090904
604	Lakkidiperur	G090304	645	Perumatty	G090905
605	Vaniamkulam	G090305	646	Vadakarapathy	G090906
606	Cherplacherry	G090401	647	Kollengode	G091001
607	Kadampazhipuram	G090402	648	Koduvayur	G091002
608	Karimpuzha	G090403	649	Muthalamada	G091003
609	Pookkottukavu	G090404	650	Puthunagaram	G091004

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
651	Vadavannur	G091005	692	Thiruvalli	G100207
652	Ayiloor	G091101	693	Thuvvur	G100208
653	Nelliampathy	G091102	694	Wandoor	G100209
654	Elavancherry	G091103	695	Chelambra	G100301
655	Pallassana	G091104	696	Cherukavu	G100302
656	Melarcode	G091105	697	Kondotty	G100303
657	Nemmara	G091106	698	Nediyirupu	G100304
658	Alathur	G091201	699	Palikkal	G100305
659	Erimayur	G091202	700	Vazhayur	G100306
660	Kavasery	G091203	701	Vazhakkad	G100307
661	Kizhakkancherry	G091204	702	Pulikkal	G100308
662	Puducode	G091205	703	Urungattiri	G100401
663	Tarur	G091206	704	Kavannur	G100402
664	Vandazhy	G091207	705	Kizhuparamba	G100403
665	Vadakkancheri	G091208	706	Pulpatta	G100404
666	Kannambara	G091209	707	Chekkode	G100405
667	Akathethara	G091301	708	Kuzhimanna	G100406
668	Malampuzha	G091302	709	Areekode	G100407
669	Marutharode	G091303	710	Muthuvalloor	G100408
670	Puduppariyaram	G091304	711	Kottakkal	G100501
671	Peruvemba	G091305	712	Anakkayam	G100502
672	Pudusseri	G091306	713	Morayur	G100503
673	Elappully	G091307	714	Urakam	G100504
674	Polpully	G091308	715	Ponmala	G100505
675	Nilambur	G100101	716	Pookkottur	G100506
676	Amarambalam	G100102	717	Aliparamba	G100601
677	Chaliyar	G100103	718	Edappatta	G100602
678	Chungathara	G100104	719	Elamkulam	G100603
679	Karulai	G100105	720	Melattur	G100604
680	Moothadem	G100106	721	Keezhattur	G100605
681	Vazhikkadavu	G100107	722	Thazhekcode	G100606
682	Edakkara	G100108	723	Vettathur	G100607
683	Kalikavu	G100109	724	Kuruva	G100701
684	Pothukkal	G100110	725	Mankada	G100702
685	Chokkad	G100111	726	Makkaraparamba	G100703
686	Mambad	G100201	727	Pulamanthole	G100704
687	Karuvarakundu	G100202	728	Moorkkanad	G100705
688	Pandikkad	G100203	729	Koottilangadi	G100706
689	Edavanna	G100204	730	Puzhakkattiri	G100707
690	Porur	G100205	731	Kodur	G100708
691	Trikkalangode	G100206	732	Angadipuram	G100709



Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
733	Athavanad	G100801	775	Perumpadappa	G101404
734	Edayoor	G100802	776	Veliyancode	G101405
735	Irimbilayam	G100803	777	Azhiyur	G110101
736	Marakkara	G100804	778	Chorode	G110102
737	Kuttippuram	G100805	779	Eramala	G110103
738	Valancherry	G100806	780	Onchiyam	G110104
739	Abdul Rahiman Nagar	G100901	781	Chekkiad	G110201
740	Edarikode	G100902	782	Edacheri	G110202
741	Othukkungal	G100903	783	Purameri	G110203
742	Parappur	G100904	784	Thuneri	G110204
743	Thennala	G100905	785	Valayam	G110205
744	Vengara	G100906	786	Vanimel	G110206
745	Kannamangalam	G100907	787	Kunnumal	G110301
746	Permannaclari	G100908	788	Nadapuram	G110302
747	Tirurangadi	G101001	789	Kayakkodi	G110303
748	Thenhippalam	G101002	790	Kavilumpara	G110304
749	Parappanangadi	G101003	791	Kuttiadi	G110305
750	Vallikkunnu	G101004	792	Maruthomkara	G110306
751	Moorniyur	G101005	793	Velom	G110307
752	Nannambra	G101006	794	Naripetta	G110308
753	Peruvallur	G101007	795	Ayancheri	G110401
754	Cheriyamundam	G101101	796	Villiyappally	G110402
755	Kalpakancheri	G101102	797	Maniyur	G110403
756	Ozhur	G101103	798	Thiruvallur	G110404
757	Tanalur	G101104	799	Thurayur	G110501
758	Valavannur	G101105	800	Keezhariyur	G110502
759	Tanur	G101106	801	Thikkodi	G110503
760	Ponmundam	G101107	802	Payyoli	G110504
761	Niramaruthoor	G101108	803	Meppayur	G110505
762	Purathur	G101201	804	Cheruvannur	G110601
763	Thalakkad	G101202	805	Nochad	G110602
764	Triprangode	G101203	806	Changaroth	G110603
765	Vettom	G101204	807	Kayanna	G110604
766	Thirunavaya	G101205	808	Koothali	G110605
767	Mangalam	G101206	809	Perambra	G110606
768	Tavanur	G101302	810	Chakittapara	G110607
769	Vattamkulam	G101303	811	Balusseri	G110701
770	Edappal	G101304	812	Naduvannur	G110702
771	Kalady	G101305	813	Atholi	G110703
772	Alamcode	G101401	814	Uliyeri	G110704
773	Marancheri	G101402	815	Kottur	G110705
774	Nannamukku	G101403	816	Unnikulum	G110706

Sl. No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
817	Panangad	G110707	862	Meenangadi	G120201
818	Koorachundu	G110708	863	Nenmeni	G120202
819	Chemanchery	G110801	864	Ambalavayal	G120203
820	Arikulam	G110802	865	Poothad	G120204
821	Moodadi	G110803	866	Sulthanbathery	G120205
822	Chengottukavu	G110804	867	Noolpuzha	G120206
823	Kakkodi	G110901	868	Mullamkolly	G120207
824	Chelannur	G110902	869	Pulpalli	G120208
825	Kakkur	G110903	870	Kottathara	G120301
826	Nanmunda	G110904	871	Vengappally	G120302
827	Narikunni	G110905	872	Vythiri	G120303
828	Elathur	G110906	873	Mutil	G120304
829	Thalikulathur	G110907	874	Pozhuthana	G120305
830	Thiruvambadi	G111001	875	Thariyode	G120306
831	Koodaranji	G111002	876	Padinharethara	G120307
832	Kizhakkoth	G111003	877	Meppadi	G120308
833	Madavoor	G111004	878	Kaniambetta	G120309
834	Koduvally	G111005	879	Muppainadu	G120310
835	Puthuppady	G111006	880	Cheruthazham	G130101
836	Thamarasseri	G111007	881	Ezhone	G130102
837	Omassery	G111008	882	Kunhimangalam	G130103
838	Kattippara	G111009	883	Madayi	G130104
839	Kodiyathur	G111101	884	Mattool	G130105
840	Kuruvattur	G111102	885	Ramanthali	G130106
841	Mavoor	G111103	886	Kadannapally Panapuzha	G130107
842	Karasseri	G111104	887	Karivellur Paralam	G130108
843	Kunnamangalam	G111105	888	Kankole Alapadamba	G130109
844	Chathamangalam	G111106	889	Eramam Kuttoor	G130110
845	Mukkom	G111107	890	Peringome Vayakkara	G130111
846	Kodencheri	G111108	891	Cherupuzha	G130112
847	Peruvayal	G111109	892	Pattuvam	G130201
848	Perumanna	G111110	893	Cherukunnu	G130202
849	Kadalundi	G111201	894	Kalliasseri	G130203
850	Ramanattukara	G111202	895	Kannapuram	G130204
851	Cheruvannur Nallalom	G111203	896	Pappinisseri	G130205
852	Beypore	G111204	897	Chengalai	G130206
853	Feroke	G111205	898	Kurumathur	G130207
854	Olavanna	G111206	899	Pariyaram	G130208
855	Mananthavady	G120101	900	Narath	G130210
856	Vellamunda	G120102	901	Chapparapadavu	G130211
857	Thirunelly	G120103	902	Naduvil	G130212
858	Thondernad	G120104	903	Udayagiri	G130213
859	Edavaka	G120105	904	Alakode	G130214
860	Thavinhal	G120106	905	Eruvessey	G130301
861	Panamaram	G120107	906	Irrikur	G130302

No.	Name of LSGI	Code	Sl. No.	Name of LSGI	Code
<b>Grama Panchayat</b>					
907	Malapattom	G130303	954	Kanichar	G130901
908	Payyavoor	G130304	955	Kelakom	G130902
909	Kolacherry	G130305	956	Kottiyoor	G130903
910	Kuttiattor	G130306	957	Muzhakkunnu	G130904
911	Mayyil	G130307	958	Kolayad	G130905
912	Sreekandapuram	G130308	959	Malur	G130906
913	Padiyurkalliad	G130309	960	Peravoor	G130907
914	Ulikkal	G130310	961	Belloor	G140101
915	Chirakkal	G130401	962	Kumbadaje	G140102
916	Pallikkunnu	G130402	963	Mangalpady	G140103
917	Puzhathi	G130403	964	Vorkady	G140104
918	Valapattanam	G130404	965	Puthige	G140105
919	Azhikode	G130405	966	Meenja	G140106
920	Ancharakandy	G130501	967	Manjewswaram	G140107
921	Edakkad	G130502	968	Kumbala	G140108
922	Elayavoor	G130503	969	Paivalike	G140109
923	Kadamboor	G130504	970	Enmakaje	G140110
924	Muzhappilangad	G130505	971	Badiyadka	G140111
925	Chelora	G130506	972	Muliyar	G140201
926	Chembilode	G130507	973	Karadka	G140202
927	Munderi	G130508	974	Delampady	G140203
928	Peralasseri	G130509	975	Chengala	G140204
929	Dharmadom	G130601	976	Chemnad	G140205
930	Eramboli	G130602	977	Bedaduka	G140206
931	Kadirur	G130603	978	Madhur	G140207
932	Kottayam	G130604	979	Mogral Puthur	G140208
933	Pinarayi	G130605	980	Kutikkol	G140209
934	Chokli	G130606	981	Udma	G140301
935	Kariyad	G130607	982	Ajanoor	G140302
936	Peringalom	G130608	983	Balal	G140303
937	New Mahi	G130609	984	Kodombellur	G140304
938	Mokeri	G130701	985	Madikkai	G140305
939	Panniyannur	G130702	986	Pallikkara	G140306
940	Panoor	G130703	987	Panathady	G140307
941	Trippangottur	G130704	988	Pullur periya	G140308
942	Chittariparamba	G130705	989	Kallar	G140309
943	Kunnathuparamba	G130706	990	Cheruvathur	G140401
944	Mangattidom	G130707	991	Kayyur Cheemeni	G140402
945	Pattiom	G130708	992	Nileshwararam	G140403
946	Vengad	G130709	993	East Eleri	G140404
947	Aram	G130801	994	Pilicode	G140405
948	Ayyankunnu	G130802	995	West Eleri	G140406
949	Keezhallur	G130803	996	Kinanoor Karindalam	G140407
950	Thilankeri	G130804	997	Thrikkaripur	G140408
951	Koodali	G130805	998	Padne	G140409
952	Payam	G130806	999	Valiyaparamba	G140410
953	Keezhur Chavasseri	G130807			

**ANNEXURE F**  
**(See Para 26.5 of GO)**  
**ALLOTMENT AND DRAWAL OF DIFFERENT CATEGORIES OF FUNDS**

Category of Fund	Manner of Allotment	System of drawal	Officers responsible for drawal (DDO)	Lapsing / carry forward	Place where funds can be kept
A- Development Fund	<p>Village Panchayat</p> <p>Director of Panchayats</p> <p>Secretary of Village Panchayat</p>	<p>By Bill in T.R.59 B + Allotment letter + Sanction + Vouchers in original or Statement of Expenditure</p>	<p>Secretary/ transferred Officers who are Implementing Officers</p>	<p>Will not lapse. Amount remained as unspent balance as on 31st March in excess 10% of the amount released will be reduced from the next year's allocation</p>	<p>Public Account. VPF/MF/ MCF/ BPF/DPF Account No.II</p>
	<p>Block Panchayat</p> <p>CRD</p> <p>Secretary of Block Panchayat</p>				
	<p>Municipality</p> <p>DUA</p> <p>Secretary of Municipality</p>				
	<p>District Panchayat</p> <p>Corporation</p> <p>Secretary to Govt, LSGD</p> <p>Secretary to District Panchayat/Corporation</p>				

Category of Fund	Manner of Allotment	System of drawal	Officers responsible for drawal (DDO)	Lapsing / carry forward	Place where funds can be kept
B - State Sponsored Schemes (Plan/Non-Plan)	<pre> graph TD     VP[Village Panchayat] --- HOD[Head of Department concerned]     BP[Block Panchayat] --- HOD     MU[Municipality] --- HOD     DP[District Panchayat] --- HOD     CO[Corporation] --- HOD     HOD --&gt; DLO[District level Officers]     DLO --&gt; SLSGI[Secretary of LSGIs]           </pre>	By Bill TR 59A + Allotment letter + sanction + vouchers in original or Statement of Expenditure	Secretary of LSGIs/ Implementing Officers of Transferred Institutions	Will lapse as on 31 <sup>st</sup> March	Consolidated Fund of the State
C - Funds for Maintenance (Road & Non-Road)	<pre> graph TD     VP[Village Panchayat] --- DP[Director of Panchayats]     BP[Block Panchayat] --- DP     MU[Municipality] --- DP     DP --&gt; SV[Secretary of Village Panchayat]     DP --&gt; SB[Secretary of Block Panchayat]     DP --&gt; SM[Secretary of Municipality]     DP2[District Panchayat] --- SG[Secretary to District Panchayat/Corporation]     CO[Corporation] --- SG     SG --&gt; SGO[Secretary to Govt, LSGD]           </pre>	By Bill in form T.R.59B + Allotment letter + Sanction + Vouchers in original or Statement of Expenditure.	Secretary / transferred Officers who are Implementing Officers	Will not lapse. Amount remained as unspent balance as on 31st March in excess 10% of the amount released will be reduced from the next year's allocation	Public Account. YPF/MF/ MCF/ BPF/DPF Account No.III



Category of Fund	Manner of Allotment	System of drawal	Officers responsible for drawal (DDO)	Lapsing / carry forward	Place where funds can be kept
F – Own Fund	No allotment	Cheque / DD / Cash	Secretary of LSGI	Will not lapse	VPF/MF/ MCF BPF/DPP Account No.1
G – Other Grants / Receipts	Based on the guidelines of the competent authority	Cheque / DD / Cash	Secretary of LSGI	As per Govt guidelines	As per Govt guidelines