



FINANCE DEPARTMENT

**CONSOLIDATED AUDIT REPORT OF THE
DIRECTOR GENERAL OF AUDIT /
DIRECTOR OF LOCAL FUND AUDIT DEPARTMENT
FOR THE YEAR 2021-2022**

**PART - II
(RURAL LOCAL BODIES)**

GOVERNMENT OF TAMIL NADU



FINANCE DEPARTMENT

CONSOLIDATED AUDIT REPORT OF THE
DIRECTOR GENERAL OF AUDIT /
DIRECTOR OF LOCAL FUND AUDIT DEPARTMENT
FOR THE YEAR 2021-22

PART - II

(RURAL LOCAL BODIES)

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D.Jaisankar, I.A.&A.S.,
Director General of Audit /
Director of Local Fund Audit Department

21.12.2023
Chennai-35.

PREFACE

This Consolidated Audit Report for the financial year ended March 2022 has been prepared in Three parts (Part - I - Urban Local Bodies, Part - II - Rural Local Bodies and Part - III - Universities and Miscellaneous Institutions) in compliance to provisions under Section 20 of Tamil Nadu Local Fund Audit Act, 2014 and rules made thereunder for laying down in the floor of the Tamil Nadu Legislative Assembly.

This Report (Part-II) contains an overview of annual accounts of Rural Local Bodies (District Panchayats, Panchayat unions and Village Panchayats) as well as significant results of audit that merit the attention of the Government of Tamil Nadu.

The audit was conducted in conformity with the Generally Accepted Public Auditing Standards and procedures / practices followed as prescribed in the Manual of Local Fund Audit Department, Government of Tamil Nadu.

Director General of Audit /
Director of Local Fund Audit Department

OVERVIEW

OVERVIEW

This Report contains four chapters. The first and second chapters contain an Executive Summary and overview of Annual Accounts respectively. The third chapter contains details of audit procedure and Auditable Institutions. The fourth chapter contains audit observations in Rural Local Bodies respectively.

I. Executive Summary:

An Overview of Financial Position of Panchayat Raj Institutions (viz., District Panchayat, Panchayat Unions and Village Panchayats)

II. Overview of Annual Accounts:

Comparative analysis of Income and Expenditure under various sub-heads of Local Bodies for four years.

III. Audit procedure and Auditable Institutions:

A short introduction on the Tamil Nadu Local Fund Audit Department and the Tamil Nadu Local Fund Audit Act, 2014. Audit procedure, Number of Auditable Institutions and the Gist of major Audit Observations are given in this chapter.

IV. Panchayat Raj Institutions:

For the year ended March 2022, 9 major Audit Observations from 36 District Panchayats, 388 Panchayat Unions and 22% of Village Panchayats are discussed in this chapter.

PART - A

**ACCOUNTS AND GENERAL
INFORMATION**

CHAPTER - I

AN OVERVIEW OF ACCOUNTS OF PANCHAYAT RAJ INSTITUTIONS

EXECUTIVE SUMMARY An Overview of Accounts

Panchayat Raj Institutions

1.1. District Panchayats:

In respect of 36 District Panchayats, the Income for the year 2020 -21 shows an increase of Rs.107.25 crore (394.25-501.50) against the previous year and the Expenditure shows an increase of Rs.34.95 crore (342.44 - 377.39) over the previous year.

1.2. Panchayat Unions:

In respect of 388 - Panchayat Unions for the year ended March 2022 the Income from Own Revenue shows an increase of Rs.1474.46 crore (436.13 - 1910.59) against the previous year and the Assigned Revenue shows an increase of Rs. 384.57 crore (618.43 - 1003.00) against the previous year. The Government Grant received shows a decrease of Rs.1959.96 crore (8930.42 - 6970.46) against the previous year.

The Revenue Expenditure for the year ended March 2022 shows a decrease of Rs. 22.22 crore (3373.12 - 3350.90) over the previous year and the Capital Expenditure shows a decrease of Rs. 941.04 crore (6584.62 - 5643.58) over the previous year.

1.2.1. Audit Observations:

While sanctioning the Building Licenses, the Infrastructure and Basic Amenities charges were not collected and Short Collection as per government orders - Loss Rs.125.81 Lakhs.

(Observation No.4.2.5.1)

Civil Works carried out by Department Officials - Deducted Goods and Services Tax return to Department officials - Loss Rs.10.99 Lakhs-Rs 0.48 lakhs has been paid after raising the audit objection-Balance Rs 10.51 lakhs has to be recovered.

(Observation No.4.2.5.2)

1.3.Village Panchayats:

Among the three-tiers of Panchayat Raj Institutions, Village Panchayats alone have the power to levy taxes and fees. The source of receipts for Village Panchayats are Non-tax revenue. Assigned revenue, State and Central Government grants for various purposes and State and Central Finance Commission Grants. In addition, Village Panchayats have been empowered to levy taxes like House Tax, Professional Tax and Advertisement Tax. State Finance Commission Grants, Central Finance Commission Grants given by State Government and Government of India respectively and the assigned revenues are released by the Director of Rural Development and Panchayat Raj Institution to the District Collectors.

1.3.1 .Audit Observations:

A sum of Rs.27.68 lakhs collected in the Village Panchayats during 2021-22 has not been remitted to the bank - Rs.7.48 lakhs has been paid after raising the audit para - Rs.20.20 lakhs has to be credited to the Panchayat Fund Account.

(Observation No.4.3.8.1)

While sanctioning the Building Licenses, the Infrastructure and Basic Amenities charges were not collected and Short Collection as per government orders - Loss Rs.204.75 lakhs.

(Observation No.4.3.8.2)

Building License 2021-22 - While sanctioning Building Licenses Non collection of Tamil Nadu Construction Workers Welfare Board Fund - Loss to government Rs.11.48 - Rs.0.28 lakhs has been paid after raising the audit objection - Rs.11.20 lakhs has to be credited to the Tamil Nadu Construction Workers Welfare Board

(Observation No.4.3.8.3)

Chengalpattu District - St.Thomas Mount Panchayat Union, Medavakkam Village Panchayat - Short collection of Building License - Loss Rs.6.55 lakhs

(Observation No.4.3.8.4)

Thiruvallur District - Test Audit for the year 2021-22 of Village Panchayats (20% + 2%) - Installation of High Tower Lights - 2% GST-TDS not deducted on the value of work done - Loss of tax revenue to the Government - Rs.6.70 lakhs.

(Observation No 4.3.8.5)

Dharmapuri District, Harur Panchayat Union, 15th Finance Commission Grant- Veppampatti Village Panchayat- Amount paid to contractor with vouchers and to a third party without vouchers. Loss of Rs.2.09 lakhs - Rs.2.09 lakhs have been collected from the concerned person after raising the audit objection -administrative action has been taken.

(Observation No.4.3.8.6)

Chengalpattu District - Kattankolathur Panchayat Union -Anjur Village Panchayat Para No.63/2021-22 - JCB works -- Amount paid for Non-JCB vehicles and bills paid to Fake Bills. Rs.3.93 lakhs.

(Observation No.4.3.8.7)

Table 1: Statement showing the Income and Expenditure of all Rural Local Bodies for the year 2020-21 and 2021-22
Panchayat Raj Institutions

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Income				Expenditure		
				Own Revenue	Assigned Revenue	Government Grants	Total	Revenue Expenditure	Capital Expenditure	Total
				(Rs. in Crore)						
1)	Panchayat Unions	388	2020-21	436.13	618.43	8930.42	9984.98	3373.12	6584.62	9957.74
		388	2021-22	1910.59	1003.00	6970.46	9884.05	3350.90	5643.58	8994.48

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Income	Expenditure
				(Rs. in Crore)	
1)	District Panchayats	32	2020-21	394.25	342.44
		36	2021-22	501.48	377.42

CHAPTER - II

COMPARATIVE ANALYSIS OF INCOME AND EXPENDITURE UNDER VARIOUS SUB-HEADS OF RURAL LOCAL BODIES

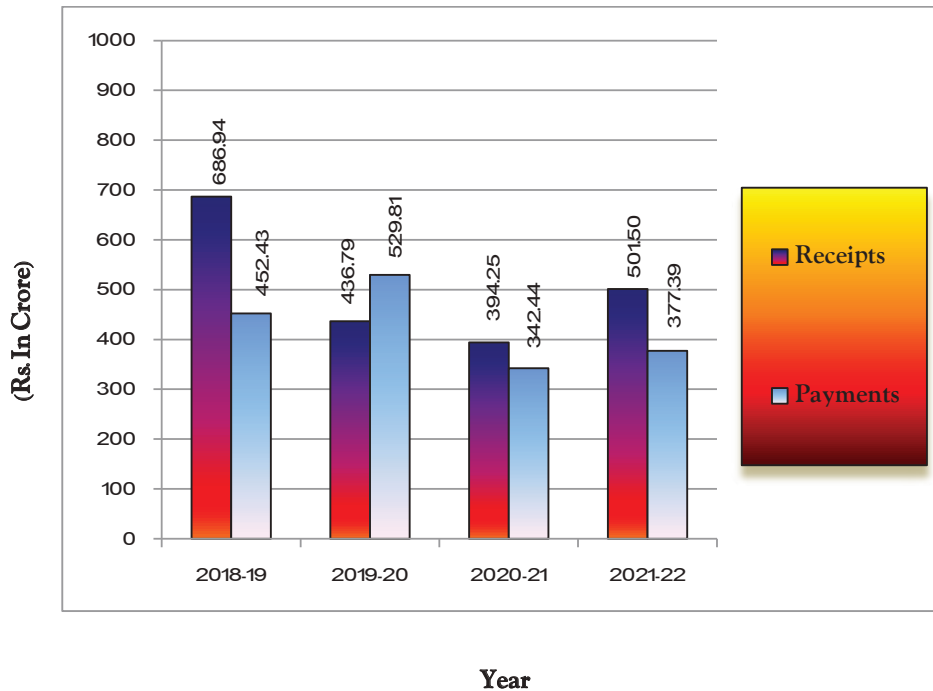
Overview of Annual Accounts

2.1. District Panchayats:

Regarding grants, SFC grant, was sanctioned for Rs. 260.73 Crore and Rs. 226.68 crore released for SFC works. Unspent grant upto previous year accumulated to Rs.0.34 crore was pointed out in audit to remit into the Government Head of Account. The interest earned on the balance of grants Rs.9.91 crore not remitted into the Government Head of Account was also pointed out in Audit.

The Comparative Position of Receipts and Payments for the period of 2018-19 to 2021-22 is exhibited in the following Bar Diagram.

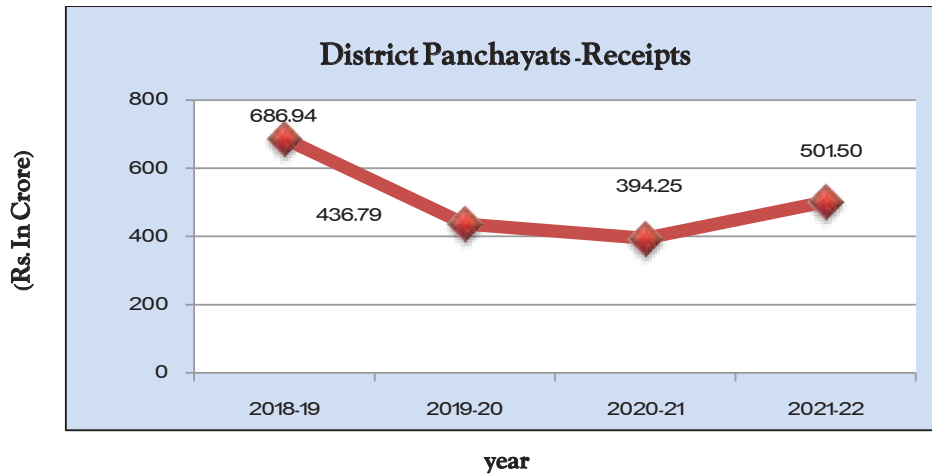
Chart 1: District Panchayats - Receipts and Payments



i) Receipts:

The Income of District Panchayats for the year 2018-19 and 2019-20, Comparison period shows a decreasing trend of 36.41% and for the year 2019-20 and 2020-21 Comparison year shows an decreasing trend of 9.74% For the Comparison period of 2020-21 and 2021-22 shows increasing trend of 27.20%

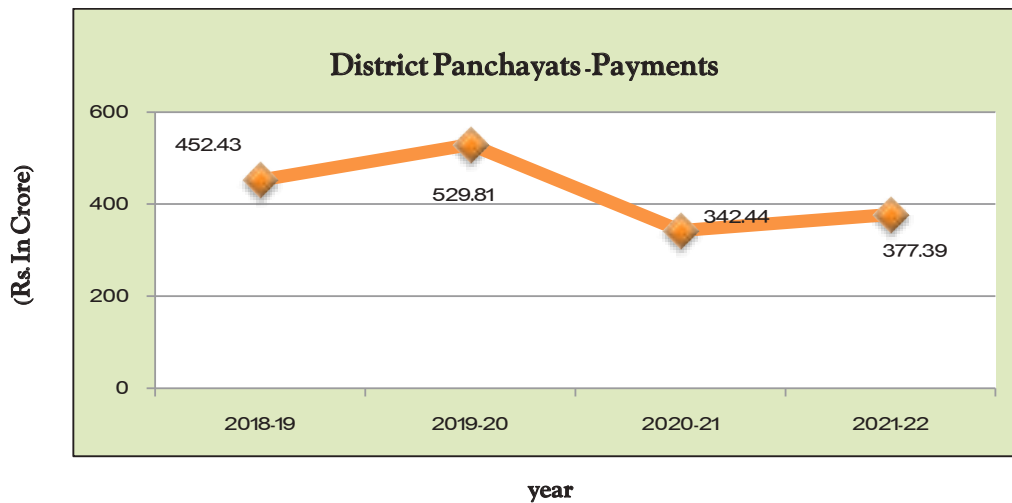
Chart 2: District Panchayat - Receipts



ii) Payments:

The Expenditure of District Panchayats for the year 2018-19 and 2019-20, comparison period shows an increasing trend of 17.10% and for the year 2019-20 and 2020-21, comparison year shows a decreasing trend of 35.37%. For the year comparison of 2020-21 and 2021-22 shows an increasing trend of 10.20%

Chart 3: District Panchayats - Payments

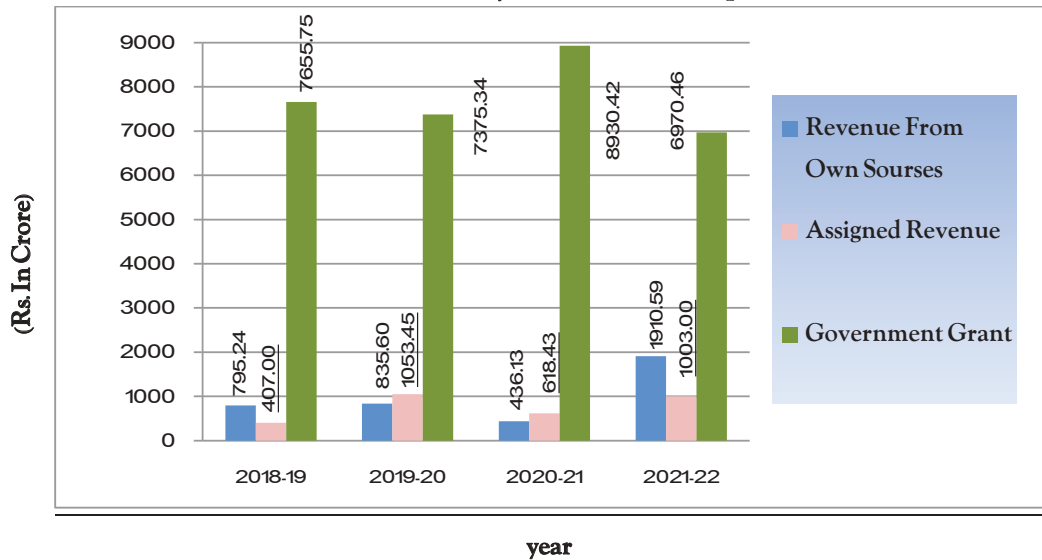


2.2 Panchayat Unions:

Government Grant received in the Financial year of 2021-22 stands at Rs. 6970.46 crore and Rs. 3350.90 crore spent as Revenue Expenditure and Rs. 5643.58 crore as Capital Expenditure, which is 62.74% of the total expenditure clearly indicates the creation of new assets was not up to the mark.

Comparative Position of the Receipts and Payments of Panchayat Unions for the period from 2018-19 to 2021-22 is exhibited in the following Bar Diagrams.

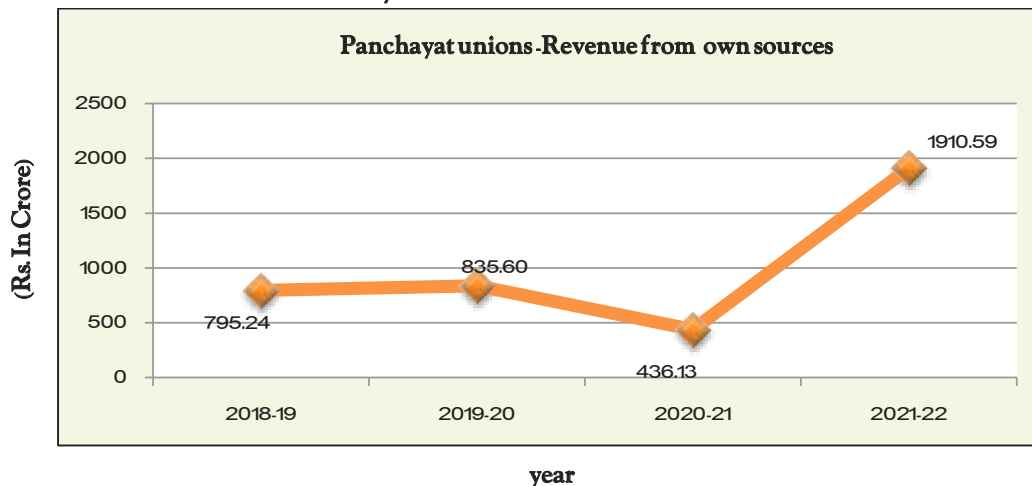
Chart 4: Panchayat Unions - Receipts



i) Own Source:

The income from own source of Panchayat unions for the year 2018-19 and 2019-20, comparison period shows an increasing trend of 5.07% and for the year 2019-20 and 2020-21 comparison year shows a decreasing trend of 47.81%. For the Comparison period of 2020-21 and 2021-22 shows an increasing trend of 338.08%

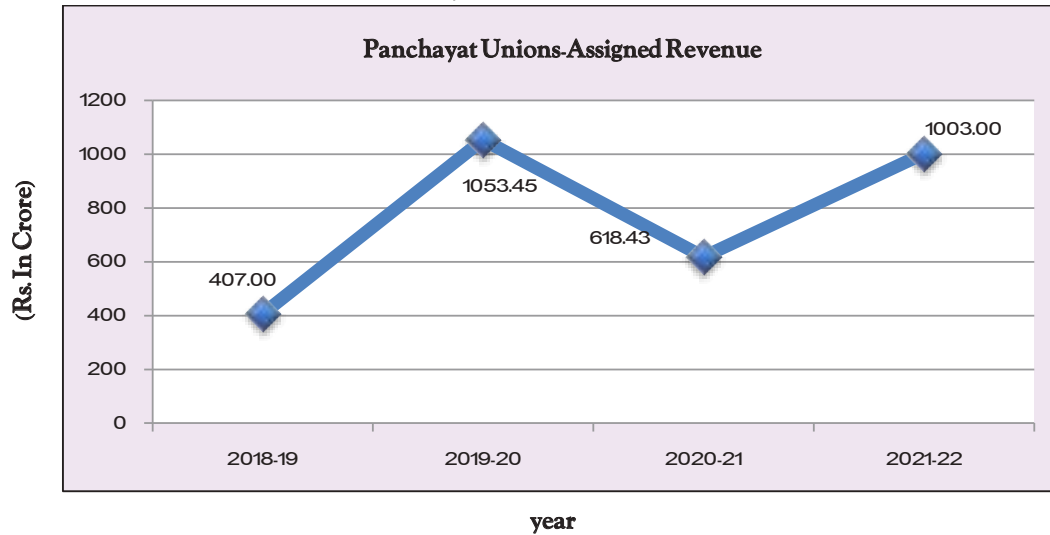
Chart 5: Panchayat Unions - Revenue from Own Sources



ii) Assigned Revenue:

The income of Assigned Revenue in Panchayat unions for the year 2018-19 and 2019-20 comparison period shows an increasing trend of 158.83%, and for the year 2019-20 and 2020-21 comparison year shows a decreasing trend of 41.29% For the comparison period of 2020-21 and 2021-22 shows an increasing trend of 62.18%.

Chart 6: Panchayat Unions – Assigned Revenue



iii) Government Grant:

The income from Government grant in Panchayat unions for the year 2018-19 and 2019-20 comparison period shows a decrease of 3.66%, and for the year 2019-20 and 2020-21 comparison year shows an increasing trend of 21.08%. For the comparison of 2020-21 and 2021-22 shows a decreasing trend of 21.95%.

Chart 7: Panchayat Unions – Government Grant

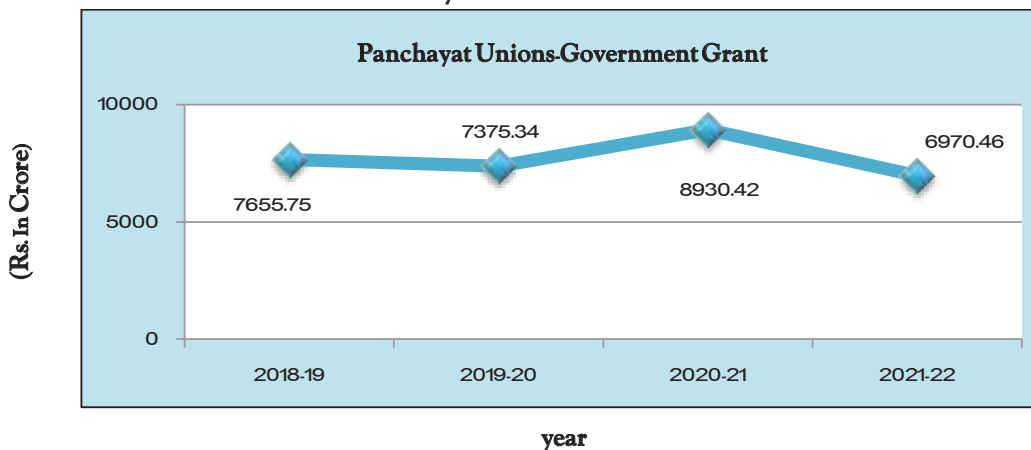
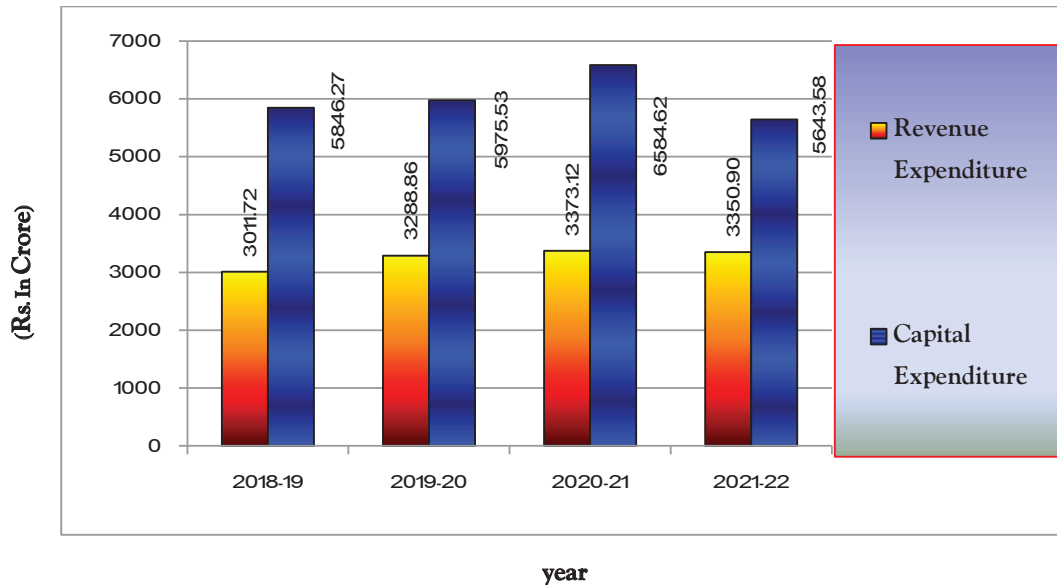


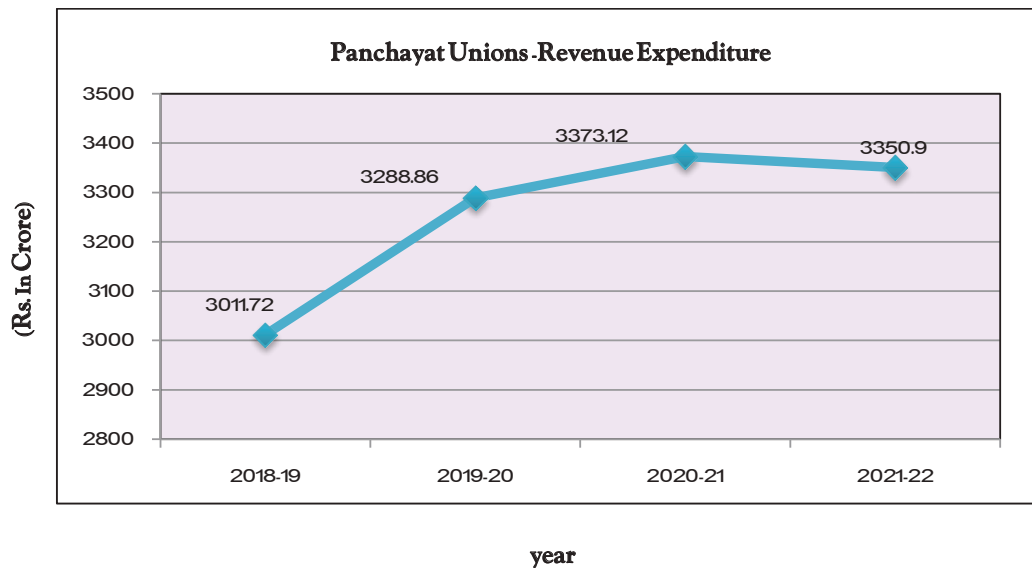
Chart 8: Panchayat Unions – Payments



i) Revenue Expenditure:

Revenue expenditure in Panchayat unions for the comparison period 2018-19 and 2019-20 shows an increasing trend of 9.20%, and for the year 2019-20 and 2020-21 comparison year shows an increasing trend of 2.56%. For the year comparison of 2020-21 and 2021-22 shows a decreasing trend of 0.66%.

Chart 9: Panchayat Unions – Revenue Expenditure



ii) Capital Expenditure:

Capital expenditure in Panchayat unions for the comparison period 2018-19 and 2019-20 shows an increasing trend of 2.21%, and for the year 2019-20 and 2020-21 comparison year shows an increasing trend of 10.19%. For the year comparison of 2020-21 and 2021-22 shows a decreasing trend of 14.29%.

Chart 10: Panchayat Unions - Capital Expenditure

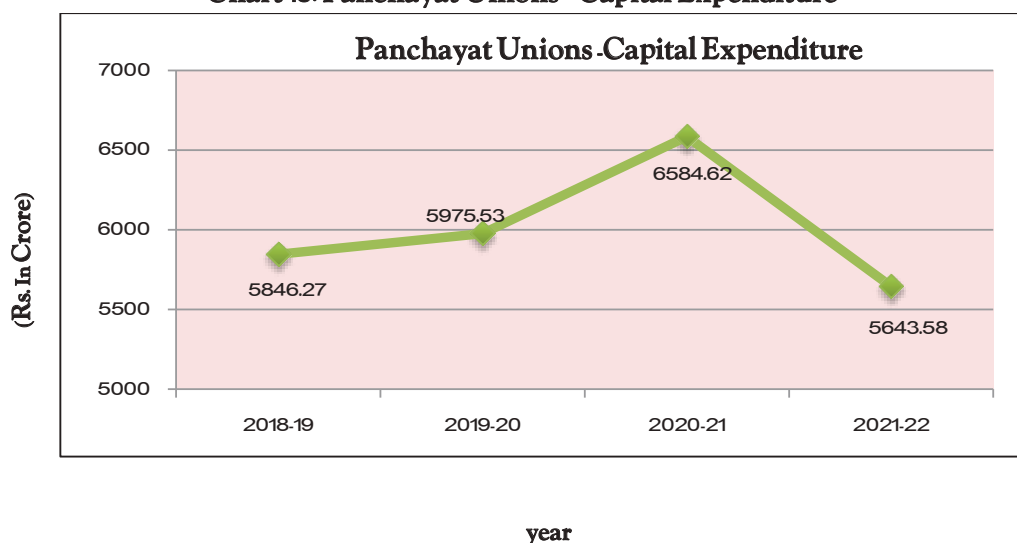


Table 2: Comparison of Financial Position with previous Year- Panchayat Unions

Sl.No	Details	2018-19	2019-20	2020-21	2021-22
		Rs.in Crores			
Receipts					
1)	Own revenue	795.24	835.60	436.13	1910.59
2)	Assigned revenue	407.00	1053.45	618.43	1003.00
3)	Grants	7655.75	7375.34	8930.42	6970.46
Total		8857.99	9264.39	9984.98	9884.05
Charges					
1)	Revenue Expenditure	3011.72	3288.86	3373.12	3350.90
2)	Capital Expenditure	5846.27	5975.53	6584.62	5643.58
Total		8857.99	9264.39	9957.74	8994.48
Percentage of capital expenditure to the total expenditure		65.99%	64.49%	66.13%	62.74%

2.3. Village Panchayats (22%):

The procedure of Budget, organisational setup, source of revenue, source of Fund, Accounts maintained in the Village Panchayats and also the audit arrangement for the Village Panchayats in addition to the serious irregularities noticed in audit are dealt with in Chapter 4 of the audit report.

Out of 12525 Village Panchayats only 22 % of Village Panchayats are audited every year by Local Fund Audit Department. In the span of 5 year all the 12525 Village Panchayats are audited..

2.4. Audit Certificate:

During the Financial Year of 2021-22, the Accounts of 3262 institutions were audited. As per Rule 10(7) of the Tamil Nadu Local Fund Audit Rules, 2016, Accounts of the audited institutions were certified under different categories of opinion as shown in Table 3.

Table 3: Audit Certificate details

(in numbers)

வ. எண்	Institutions	Total No. of Institution	Number of Certificates issued			
			Unqualified Certificate	Qualified Certificate	Disclaimer Certificate	Adverse Certificate
Panchayat Raj Institutions						
1)	District Panchayats	36	19	17	0	0
2)	Panchayat Unions	388	202	186	0	0
3)	Village Panchayats (20%,2%)	2838	1421	1417	0	0
Total		3262	1642	1620	0	0

CHAPTER - III

INTRODUCTION TO THE TAMIL NADU LOCAL FUND AUDIT DEPARTMENT, THE TAMIL NADU LOCAL FUND AUDIT ACT-2014, AUDIT PROCEDURE, AUDITABLE INSTITUTIONS AND THE GIST OF MAJOR AUDIT OBSERVATIONS

Local Fund Audit Department

3.1 Genesis:

Local Fund Audit Department has a long historical background. This department began to function under the administrative control of Accountant General and in the District level under the control of Local Boards, since 1849. In the year 1880, the Local Fund Audit Department was created as per the provisions of Local Boards Act of 1844.

The Local Fund Audit Department began to function as separate department as per the G.O.Ms.No.609, Finance, dated 22.03.1880. It was brought under the administrative control of District Collector as per the G.O.Ms.No.514, Finance, dated 10.03.1885. From 1885 to 1920, this department was functioning under the control of District Collector.

This department has been brought under the administrative control of Finance Department as per the recommendations of the expert committee appointed in the year 1920. The G.O.Ms.No.125, Finance, dated.10.02.1921 has been issued in this regard.

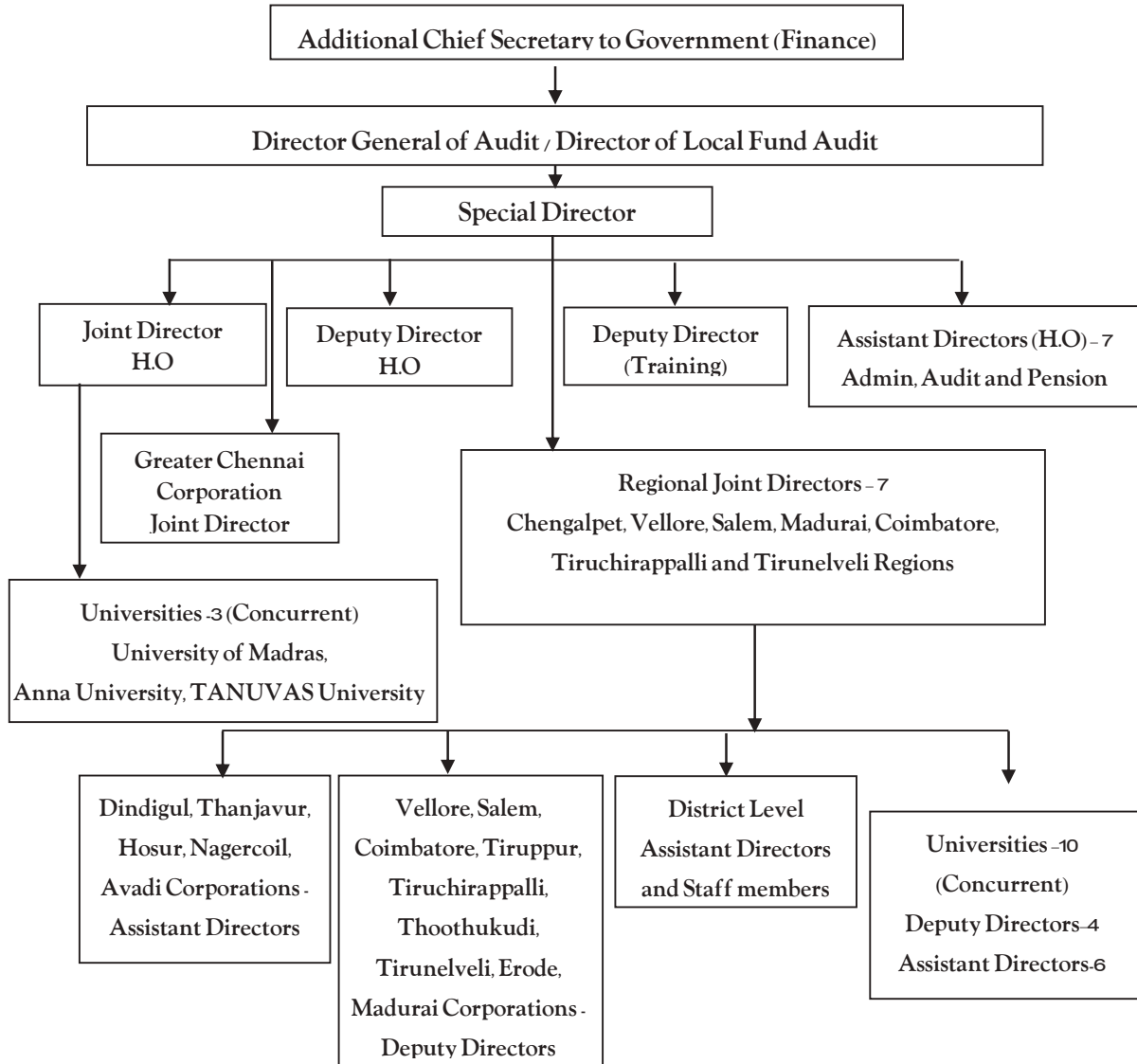
The Examiner was appointed as the Head of the Department for the Local Fund Audit Department as per the G.O.Ms.No.1016, Finance, dated 27.11.1922, from which this department began to function under his control. As per the G.O.Ms.No.848, Finance (LF), dated 09.11.1995 the nomenclature of this department has been changed. The name "Examiner" has been changed as the "Director" and name of office has been changed as the Directorate of Local Fund Audit.

All Audit Departments including Local Fund Audit functioning under the Finance Department have been brought under the administrative control of the new post of Director General of Audit created in the G.O.(Ms).No.102, Finance (LF) Department, dated 07.04.2022.

The post of Director of Local Fund Audit defined in Sec.3 of the Local Fund Audit Act, 2014 has been re-designated as Director General of Audit / Director of Local Fund Audit Department in the above mentioned Government Order.

3.2. Administrative Setup:

Local Fund Audit Department is now functioning under the following administrative setup:



3.3. Local Fund Audit Act, 2014:

Second State Finance Commission recommended to enact a separate Act to control and channelise the Local Fund Audit Department and to take up the audit of the Local body institutions and to empower the Director of Local Fund Audit Department to take up their audit. To implement these recommendations, the draft bill has been placed before the Legislative Assembly under section 130 of Tamil Nadu Assembly rules on 05.12.2014. It has been enacted as the Local Fund Audit Act 2014 by the State Legislative Assembly.

The rules for the Local Fund Audit Act of 2014 has been issued through the G.O.(Ms).No.240, Finance (LF)Department, Dated 24.08.2016 and published in the Government Gazette on 24.08.2016. The audit for the year 2021-22 was conducted by this department and the consolidated report is now submitted before the Assembly of Tamil Nadu under Section 20 of Local Fund Audit Act 2014.

The Audit Report in English is the translated version of the Tamil Audit Report. Utmost care has been taken to avoid discrepancies while translating into English. If any discrepancies occur, the point or meaning in Tamil version shall be the final.

3.3.4. Technical guidance of Accountant General:

The Audit on the funds released to Local Bodies is undertaken by the Accountant General as per Section 20 of Auditor General of India's Act 1971. The Accountant General is providing Technical guidance and support to the Director of the Local Fund Audit Department.

In the section 15 (3) of the Local Fund Audit Act of 24, 2014 and G.O.(Ms).No.93, Finance (FC-IV) Department, Dated 28.03.2003, it is advised that the Local Fund Audit staff shall get the technical guidance from the Accountant General in the matters to follow during the course of Audit, approach in drafting the audit observations, compiling the audit report in order to ensure the quality of the audit and audit report.

The Accountant General has issued the guidelines in this regard to this department through his letter No.Pr.AG (G&SSA) SS11/LB11 unit 11/14-15/219, Dated 23.10.2014.

3.4. Audit Procedure:

Concurrent Audit units have been created on 15.09.2000 for Panchayat Unions. 116 concurrent units are functioning in the 388 Panchayat Unions in the 36 districts except Chennai.

District Panchayats are being audited regularly by the District Audit Staff annually.

As far as the Village Panchayat audit is concerned, the Panchayat Union Concurrent Audit Staff are auditing the village panchayat accounts. With the objective of completing the test audit of all village panchayats in five years, 20% of Village Panchayats are test audited every year. Besides that, 2% of the village panchayat audit chosen by the Director of Rural Development are also being taken up by this department.

3.5. Auditable Institutions:

The audit of the following institutions is under taken by the Local Fund Audit Department every year.

Table 4: Number of Auditable Institutions

S.No	Institutions	Numbers
1)	District Panchayats	36
2)	Panchayat Unions	388
3)	Village Panchayat Audit (Out of 12525 Village Panchayat every year 22% Audit)	2838
Total		3262

The audit on the accounts of 2021-22 was completed and significant audit observations were selected to be placed in the Assembly. They were submitted to the Rural Development Department, The replies to the audit Observations were received from them. It is verified that an amount to the tune of Rs. 10.33 lakh is recovered as audit recovery on the basis of audit observations. Details as shown in Table 5.

Table 5: Institution wise major Audit Observations details

S. No	Institutions	No. of Observations	Value of selected Observations for Assembly	Value of Settled Observations	Balance
			(Rs. in lakh)		
1)	Panchayat Unions	2	136.80	0.48	136.32
2)	Village Panchayats	7	263.18	9.85	253.33
Total		9	399.98	10.33	389.65

3.6. GIST OF AUDIT OBSERVATIONS

Table 6: Gist of Audit Observations - District Panchayats

Sl. No	Observation No	Details of Observations	Loss Amount	Amount Settled	Balance	Page No
			(Rs. in lakh)			
No observations selected						

Table 7: Gist of Audit Observations - Panchayat Unions

Sl. No	Observation No	Details of Observations	Loss Amount	Amount Settled	Balance	Page No
			(Rs. in lakh)			
1)	4.2.5.1	While sanctioning the Building Licenses, the Infrastructure and Basic Amenities charges were not collected and Short Collection as per government orders - Loss Rs.125.81 Lakhs	125.81	-	125.81	24-25
2)	4.2.5.2	Civil Works carried out by Department Officials - Deducted Goods and Services Tax return to Department officials - Loss Rs.10.99 Lakhs-Rs 0.48 lakhs has been paid after raising the audit objection-Balance Rs 10.51 lakhs has to be recovered.	10.99	0.48	10.51	26
Total			136.80	0.48	136.32	

Table 8: Gist of Audit Observations - Village Panchayats

Sl. No	Observation No	Details of Observations	Loss Amount	Amount Settled	Balance	Page No
			(Rs. in lakh)			
1)	4.3.8.1	A sum of Rs.27.68 lakhs collected in the Village Panchayats as on 31.03.2022 has not been fully paid to the bank - Rs.7.48 lakhs has been paid after raising the audit para - Rs.20.20 lakhs has to be credited to the Panchayat Fund Account	27.68	7.48	20.20	30-31

Sl No	Observation No	Details of Observations	Loss Amount	Amount Settled	Balance	Page No
			(Rs. in lakh)			
2)	4.3.8.2	While sanctioning the Building Licenses, the Infrastructure and Basic Amenities charges were not collected and Short Collection as per government orders. Loss Rs.204.75 lakhs.	204.75	-	204.75	31-32
3)	4.3.8.3	Building License 2021-22 - While sanctioning Building Licenses Non collection of Tamil Nadu Construction Workers Welfare Board Fund - Loss to government Rs.11.48 -Rs.0.28 lakhs has been paid after raising the audit objection - Rs.11.20 lakhs has to be credited to the Tamil Nadu Construction Workers Welfare Board.	11.48	0.28	11.20	32-33
4)	4.3.8.4	Chengalpattu District - St.Thomas Mount Panchayat Union, Medavakkam Village Panchayat - Short collection of Building License - Loss Rs.6.55 lakhs	6.55	-	6.55	33-34
5)	4.3.8.5	Thiruvallur District - Test Audit for the year 2021-22 of Village Panchayats (20% + 2%) - Installation of High Tower Lights - 2% GST-TDS not deducted on the value of work done - Loss of tax revenue to the Government - Rs.6.70 lakhs.	6.70	-	6.70	34-35
6)	4.3.8.6	Dharmapuri District, Harur Panchayat Union, 15th Finance Commission Grant-Veppampatti Village Panchayat. Amount paid to contractor with vouchers and to a third party without vouchers. Loss of Rs.2.09 lakhs - Rs.2.09 lakhs have been collected from the concerned person after raising the audit objection -administrative action has been taken.	2.09	2.09	-	35-36
7)	4.3.8.7	Chengalpattu District - Kattankolathur Panchayat Union - JCB works in Anjur Village Panchayat - Amount paid for Non-JCB vehicles and bills paid to Fake Bills.	3.93	-	3.93	36-37
Total			263.18	9.85	253.33	

PART - B

MAJOR AUDIT OBSERVATIONS

CHAPTER - IV

INTRODUCTION TO PANCHAYAT RAJ INSTITUTION (VIZ., DISTRICT PANCHAYATS, PANCHAYAT UNIONS AND VILLAGE PANCHAYATS) AND MAJOR AUDIT OBSERVATIONS

PANCHAYAT RAJ INSTITUTIONS

Introduction to Panchayat Raj institutions:

The 73rd amendment to Constitution accorded Constitutional status to Panchayat Raj institutions. Consequent upon the 73rd amendment of the Constitutions, the State legislature enacted the Tamil Nadu Panchayats Act 1994 (G.O.No.84, Rural Development Department dated.24.04.1994). Under this amendment, a three-tier system of Panchayat Raj Institutions namely, Village Panchayats at village level, Panchayat Unions or Block Panchayats the intermediary level and District Panchayats at the District level were established in Tamil Nadu except Chennai District.

Auditable Institutions:

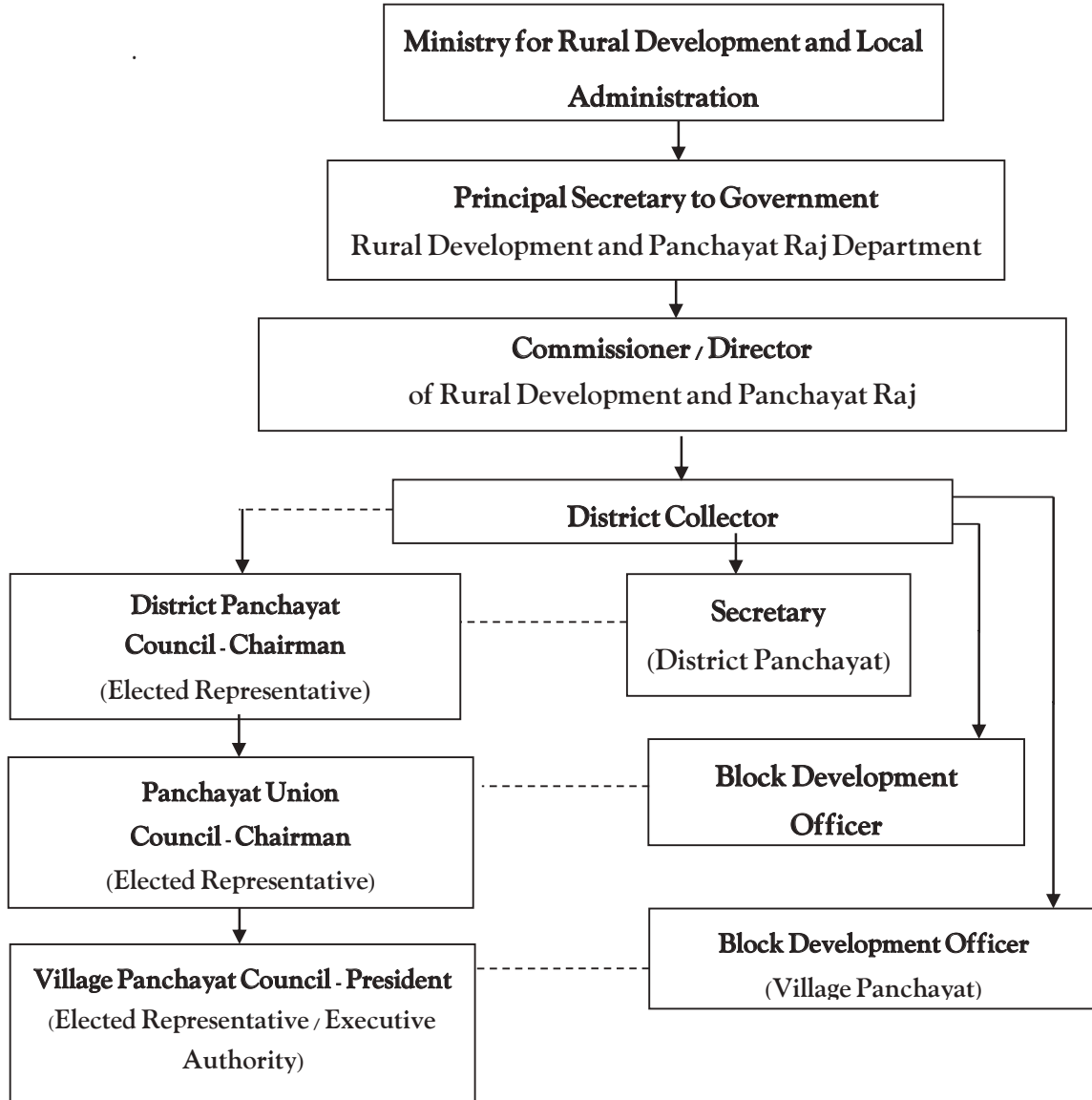
Type of Institution	No.of Institutions
District Panchayats	36 (Except Chennai District)
Block Panchayats (Panchayat Unions)	388
Village Panchayats	12525
Total	12949

Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

Organisational Setup:

The following is the organizational set up of the Rural Development and Panchayat Raj Institutions



4.1 District Panchayats

The State Government sanctions Devolution Fund to the District Panchayats and Devolution Fund is apportioned among the Panchayat union and Village Panchayat for implementing the schemes.

The Director of Local Fund Audit Department is the statutory auditor for District Panchayat. Audit for the year ended March 2022 was completed in all 36 District Panchayats. The State Government sanctioned Rs.260.73 crores as State Finance Commission grant for the year ended March 2022.

During the year 2021-22, Rs. 226.69 crores was released to take up the SFC works. During the audit period year 2021-22, the District Panchayat accounts commenced with the opening Balance of Rs. 349.06 crores and closed with a balance of Rs. 374.32 crores as on 31.03.2022. No details were available for undisbursed grants.

During the Audit period, the unspent grant of the scheme accounts for the previous year were accumulated to the tune of Rs. 0.34 crores and it was remitted into District Panchayat head of account. Out of 36 district panchayats the unspent grants of Rs.3.00 lakh, Rs.11.68 lakh, Rs.9.88 lakh and Rs.9.00 lakh (Total Rs.0.34 crores) of the district panchayats of Thiruvallur, Krishnagiri, Ramanathapuram and Tirunelveli district should be remitted into Government head of account.

The interest earned on the balance of grants Rs. 9.90 crores was not remitted into Government Head of account. A balance of Rs. 374.32 crores was kept unspent at the close of the year (31.03.2022). These funds may be utilized to complete the pending works and if any unspent grant is available it should be remitted into Government head of account.

4.1.1 District Panchayat 2020-21 Income and Expenditure Statement

Table 9: Income and Expenditure Statement for District Panchayat 2021-22

SLNo.	Region	SLNo	District	Income	Expenditure
				(Rsin lakh)	
1)	Chengalpattu	1	Tiruvallur	17.70	21.63
		2	Kancheepuram	8.19	6.72
		3	Chengalpattu	17.30	3.03
		4	Cuddalore	20.40	15.32
2)	Vellore	5	Vellore	9.44	29.78
		6	Thirupathur	16.38	5.51
		7	Ranipet	22.63	2.44
		8	Villupuram	22.37	5.04
		9	Kallakurichi	13.78	4.97
		10	Thiruvannamalai	21.66	15.51
3)	Salem	11	Salem	22.01	20.21
		12	Dharmapuri	13.32	8.88
		13	Namakkal	12.32	8.96
		14	Krishnagiri	15.62	21.39
		15	Karur	13.86	5.71
4)	Tirupur	16	Coimbatore	11.60	8.87
		17	Erode	12.09	12.57
		18	Nilgiris	6.26	6.88
		19	Tirupur	13.35	11.33
5)	Tiruchirappalli	20	Tiruchirappalli	16.03	8.89
		21	Thanjavur	18.16	13.81
		22	Pudukkottai	22.12	13.70
		23	Thiruvarur	17.43	11.29
		24	Ariyalur	8.90	11.60
		25	Perambalur	7.95	6.24
		26	Nagapattinam	13.93	10.41
6)	Madurai	27	Madurai	18.31	9.33
		28	Theni	4.22	6.93
		29	Dindugal	20.70	17.46
		30	Sivagangai	12.34	11.56
		31	Ramanathapuram	15.91	16.18
7)	Tirunelveli	32	Tirunelveli	4.45	6.13
		33	Tenkasi	10.50	4.95
		34	Thoothukudi	6.23	2.36
		35	Virudhunagar	7.16	8.23
		36	Kanyakumari	6.86	3.60
Total				50148	37742

4.2. Panchayat Unions

4.2.1 Authority for Audit:

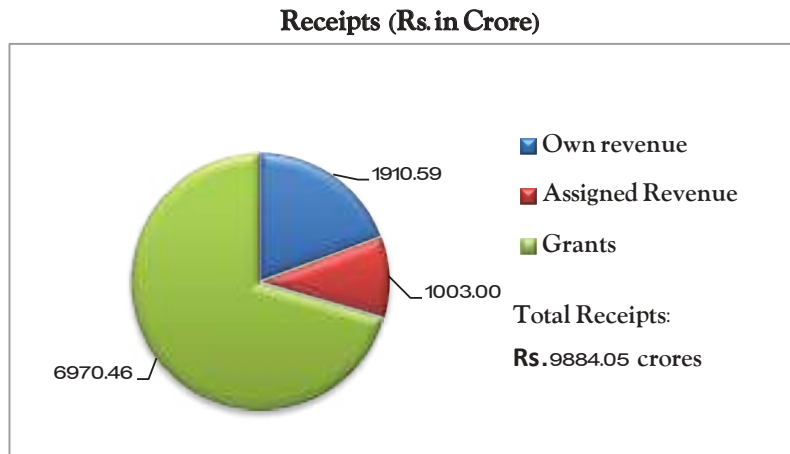
Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

4.2.2 Source of Revenue:

- (i) Own Source
 - Fees, Licenses, Public Market fees, etc.,
- (ii) Assigned Revenue
 - Surcharge on stamp duty
 - Amount proportioned from entertainment tax
- (iii) Government Grants

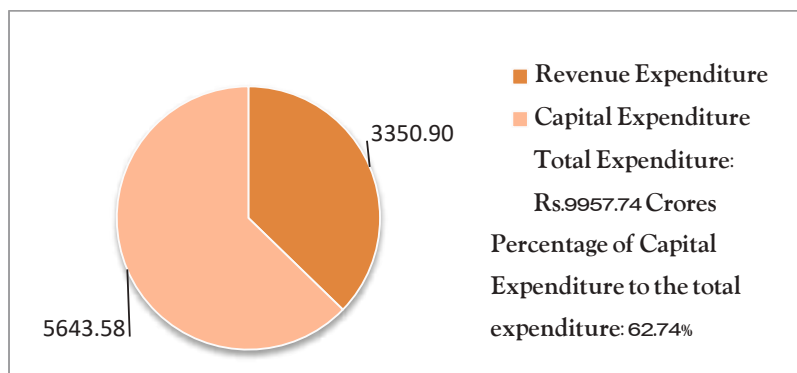
Finance Commission Grants and the assigned revenues are released by the Director of Rural Development and Panchayat Raj to the District Collectors.

4.2.3. Receipts and Payments for the year 2021-22



*Includes PRI under Panchayat Union Jurisdiction

Payment Rs.in Crore



Source: Details furnished by DRDPR

4.2.4. Grants received from State Government:

During the Financial year 2021-22, total revenue was Rs.9884.05 Crore. In this the Government of Tamil Nadu sanctioned grants to the tune of Rs. 6970.46 Crore and Rs.2913.59 Crore from other revenue. Out of this Rs. 3350.90 Crore were spent as Revenue expenditure and Rs. 5643.58 Crore as capital expenditure.

In the financial year 2021-22, the capital expenditure is 62.74% of the total expenditure resulting in lesser creation of new assets.

4.2.5. Major Observations noticed in Audit:

The audit of the Panchayat Unions are carried out under Section 4 of the Tamil Nadu Local Fund Audit Act, 2014 and rule 4 of the Tamil Nadu Local Fund Audit Rules, 2016. Only serious nature of Observations are being brought to the notice of the Government as per Sec.20 of the Tamil Nadu Local Fund Audit Act, 2014.

Loss of Revenue

4.2.5.1. Non Collection & Short collection of Infrastructure and Basic Amenities charges.

While sanctioning the Building Lincenses, the Infrastructure and Basic Amenities charges were not collected and Short Collection as per government orders - Loss Rs.125.81 Lakhs. (Consolidated Para / 2021-22)

As per the Tamil Nadu Town and Country Planning Rules, 2008 (Levy of Infrastructure and Amenities Charges) Rules, 2008, when building permits are granted, infrastructure and basic amenities charges have to be collected.

As per G.O.Ms.No.01, Housing and Urban Development (W.D.4-1) Department, dated.05.01.2021 and G.O.Ms.No.86, Housing and Urban Development (RD-4-1) Department,

dated.28.03.2012, the buildings having two floors or the FSI area exceeding 300 sq.m. have been taken into consideration to collect I&A charges . A sum of Rs.375/-sq.m. in Chengalpattu zone and Rs.188/-sq.m. for commercial buildings in other areas is to be collected.

But in the Panchayat Unions of Kancheepuram, Chengalpattu, Thirupathur and Virudhunagar districts, infrastructure and basic amenities have not been charged and in some cases under-charged as per the above government orders while issuing building licenses during 2021-22. Therefore, as per the schedule, a sum of Rs.1,25,80,934/- has to be collected from those in charge of Infrastructure and Basic Amenities charges and paid in to the respective Government Head.

Table 10: Non collection of Infrastructure and Basic Amenities charges in Panchayat Union

Sl. No.	Region	District	Name of the Panchayat union	Audit period	Para no.	Amount Rs.	
1	Chengalpattu	Kanchipuram	Kundrathur	2021-22	15 a	132900	
2				2021-22	16 a	114510	
3				2021-22	17	130642	
4				2021-22	18 a	123000	
5				2021-22	19 a	127500	
6				2021-22	20 a	167000	
7				2021-22	21a	175630	
8				2021-22	22 a	224250	
9				2021-22	23 a	169250	
10				2021-22	25 a	126000	
11				2021-22	26 a	249500	
12		Chengalpattu	St.Thomas Mount	2021-22	20 a	71115	
13				2021-22	21a	221908	
14				2021-22	22 a	156610	
15				2021-22	23 a	73811	
16				2021-22	26 a	53708	
17				2021-22	27 a	142830	
18				2021-22	28 a	120236	
19				2021-22	29 a	9041230	
20				Kattankulathur	2021-22	19 a	21633
21					2021-22	20 a	124593
22		2021-22	22 a		116749		
23	Vellore	Thirupathur	Thirupathur	2021-22	11 a	134984	
24			Kandili	2021-22	10	305066	
25			Natrampalli	2021-22	9 a	145775	
26	Thirunelveli	Virudhunagar	Virudhunagar	2021-22	24	110504	
					Total	12580934	

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department.No reply has been received.

Inappropriate Expenditure

4.2.5.2. Goods and Services Tax deducted in bills - Return to Department officials.

Civil Works carried out by Department Officials - Deducted Goods and Services Tax return to Department officials - Loss Rs.10.99 Lakhs-Rs 0.48 lakhs has been paid after raising the audit objection-Balance Rs 10.51 lakhs has to be recovered.

(Consolidated para / 2021-22)

Notification No.11/2017 Central Tax (Rate), Dated 28.06.2017, as per sub-section 2 of Section 119 of the Goods and Services Tax Act, 2017 and amended Notification No.20/2017 Central Tax (Rate), dated .22.08.2017 in the assessment of works defined as Works contract 12% Goods and Services Tax should be allowed .

In the Panchayat Unions of Karur and Tiruppur Districts, 12% of the goods and services tax (GST) amount, which was provided in the estimate, has been released to the employees of the department who have undertaken the service during the audit year 2021-22. GST 12% provided in estimate was returned to officials without the enclosure of sub vouchers for the payment details of GST on purchase of civil materials to the Departmental staff not having the GSTIN(as per Annexure .01).An amount of Rs.10,99,291/- has been incurred as loss to Village Panchayat fund. Hence the loss amount should be recovered from the department officials and the same shall be remitted in to the respective government head.

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. As pointed out in audit, in Kadavur Panchayat union the amount of Rs 48,272 was collected and the para was deleted in the audit settlement meeting held on 12.04.2023. Balance amount Rs 10.51 lakhs has to be recovered

4.3. Village Panchayat

4.3.1 Introduction to Village Panchayats.

As per section 3(2) of the Tamil Nadu Panchayats Act, 1994, the Grama Sabha should be convened at least two times in a year but six month shall not intervene between any two meetings. The Government ordered to convene the Grama Sabha on the following days January- 26, March-22 , May -1, August -15 ,October- 2. and November -1 The Grama Sabha shall be convened on such a date as announced either by the President of the village panchayat or the District Collector. The Quorum needed to Conduct Grama Sabha is fixed as follows. Female, Should be 1/3 of the population. The participants of SC and ST people should be according to their population.

4.3.2 Budget:

The Budget of the Village Panchayat shall be prepared as per the guidelines given in Section 192 of Tamil Nadu Panchayats Act 1994. Every year the Budget should be prepared and the approval of the village Panchayat should be obtained by December 31, approval of the Grama Sabha by 26th of January and to be sent to Deputy Block Development Officer (Audit) by 31st of January.

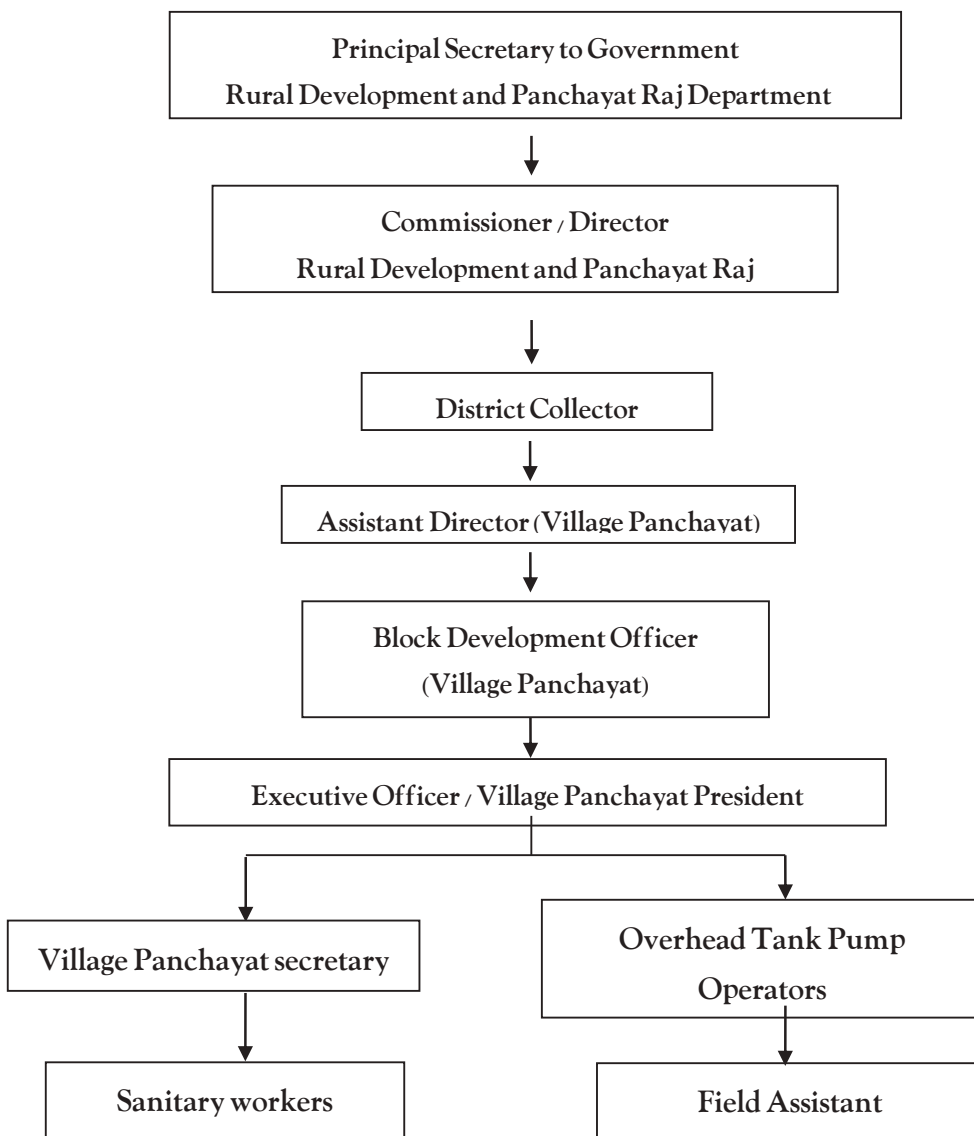
The Deputy Block Development Officer should verify the budget and send to the executive authority of the village with his remarks by 28th February and the executive authority should obtain the approval of the Village Panchayat by March -15. Within 7 days from the approval of the Village Panchayat, the copies of the Budget shall be sent to Deputy Block Development Officer, Assistant Director (Audit) and the Inspector (District Collector). Expenditure which is not included in the budget, which is in excess of budgetary provisions should not be sanctioned by the Village Panchayat.

The provisions given in the budget shall not be transferred to other head of expenditure without the sanction of the Inspector (District Collector). If expenditure exceeds above the budgetary provision, sanction of the Inspector (District Collector) is required for each and every item.

4.3.3. Organisational set up:

The following is the organizational set up of the Village Panchayats in Tamil Nadu

Village Panchayat Organisational set up



4.3.4. Source of Revenue:

The following are the Receipts of the Village Panchayats:

1. Taxes like House Tax, Profession Tax and Advertisement Tax.
2. Assigned Revenue
3. Fees
4. Fines

5. Miscellaneous Revenue
6. Government grants
7. Scheme fund

Finance Commission Grants and the assigned revenues are released by the Director of Rural Development and Panchayat Raj to the District Collectors.

4.3.5. Accounts maintained in Village Panchayats:

The following Accounts are maintained in Village Panchayats for the year 2021-22.

Table 11: Details of Accounts maintained in Village Panchayats

1)	Village Panchayats Fund Account	Account No.1
2)	Village Panchayat payment to Tamil Nadu Generation and Distribution Corporation (TANGEDCO) and /or Tamil Nadu Water Supply and Drainage Board (TWAD) and /or District Collector Account	Account No.2
3)	Village Panchayat Centrally Sponsored Schemes Fund Account	Account No.3
4)	Village Panchayat Staff Salary Account	Account No.7
5)	Solid Waste Management Account	Account No.8
6)	Central Finance Commission Grant Account	Account No.9
7)	Jal Jeevan Scheme Account	Account No.10
8)	Deduction and Utility Payment Account	Account No.11

4.3.6. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

4.3.7. Audit Arrangement:

1)	Village Panchayat	i. Deputy Block Development officer (Excluding Scheme Audit) ii. Assistant Director of Rural Development (Audit) (Excluding Scheme) iii. Director of Local Fund Audit Dept., (Schemes Audit only).
2)	Test Audit Go Ms.No.95/ Rural Development Dept. dated.10.04.2000	In the total number of Village Panchayats 20% Village Panchayats audited annually on rotation basis, and 2% of Village Panchayats selected by DRDA are being audited by Director of Local Fund Audit

4.3.8. Major Observations noticed in Audit:

The audit of the Village Panchayats are carried out under Section 4 of the Tamil Nadu Local Fund Audit Act, 2014 and rule 4 of the Tamil Nadu Local Fund Audit Rules, 2016. Only serious nature of Observations are being brought to the notice of the Government as per Sec.20 of the Tamil Nadu Local Fund Audit Act, 2014.

Loss of Revenue

4.3.8.1. Short remittance and non remittance of Tax Collection in Bank Account

A sum of Rs.27.68 lakhs collected in the Village Panchayats as on 31.03.2022 has not been fully paid to the bank - Rs.7.48 lakhs has been paid after raising the audit para - Rs.20.20 lakhs has to be credited to the Panchayat Fund Account. (Consolidated para /2021-22)

As per G.O.Ms.No.92, RDPR (C-11) Department, dated 26.03.1997, all taxes, penalties and other charges collected in the Village Panchayats, are to be paid to the concerned local bank branch by the next day. However, if the distance between the Village Panchayat and the concerned local bank branch is more than 5 km and the one-day collection of non-payment in the bank does not exceed Rs.1000/-, the collection amount should be paid to the concerned local bank branch once in a week.

During the audit of the following Village Panchayats in Virudhunagar, Dindigul, Theni, Thanjavur, Ariyalur, Tiruvarur, Pudukottai and Chengalpattu districts for the year 2021-22, it was found that the collections of tax and non-tax charges were not credited as per the tax collection receipts and the entire amount collected were not remitted to the Panchayat Bank account. Non-remitted amount of Rs.20.20 lakhs mentioned in the annexure. 02 is a loss to the Panchayats. Action should be taken to recover the loss immediately from the responsible officials, failing which the Village

Panchayat Secretary concerned should be made responsible and action should be taken to compensate the loss

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. Based on the Audit objection an amount of Rs. 7.48 lakhs was paid and balance amount Rs. 20.20 lakhs is pending.

4.3.8.2 Non Collection of Infrastructure and Basic Amenities charges.

While sanctioning the Building Licenses, the Infrastructure and Basic Amenities charges were not collected and Short Collection as per government orders - Loss Rs.204.75 lakhs. (Consolidated Para / 2021-22)

As per the Tamil Nadu Town and Country Planning Rules, 2008 (Levy of Infrastructure and Amenities Charges) Rules, 2008, when building permits are granted, infrastructure and basic amenities charges have to be collected.

As per G.O.Ms.No.01, Housing and Urban Development (W.D.4-1) Department, dated.05.01.2021 and G.O.Ms.No.86, Housing and Urban Development (RD.4-1) Department, dated.28.03.2012, the buildings above two floors or the FSI area exceeding 300 sq.m. have been taken into consideration to collect I&A charges. A sum of Rs.375/-sq.m. in Chengalpattu zone and Rs.188/-sq.m. for commercial buildings in other areas, Rs.285/sq.m. for commercial buildings in places including Coimbatore and Rs.169/sq.m. for industrial establishments are to be collected.

During the Test Audit of Village Panchayats (20%+ 2%), the issue of building licenses in 137 village panchayats in 2021-22 in the panchayat unions under Theni, Sivagangai, Tirunelveli, Tenkasi, Kanyakumari, Coimbatore, Tiruppur, Kancheepuram and Chengalpattu districts were conducted. Infrastructure and basic amenities charges have not been collected as per the above G.Os and shortly collected. Therefore, undermentioned,(Annexure.03)infrastructure and basic amenities charges of Rs.2,04,74,742 should be collected from the responsible persons and deposited in the respective Government Head of Account.

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department.No reply has been received.

4.3.8.3. Non Collection of Labour Welfare Fund Amount.

Building License 2021-22 - While sanctioning Building Licenses Non collection of Tamil Nadu Construction Workers Welfare Board Fund - Loss to government Rs.11.48 lakhs - Rs.0.28 lakhs has been paid after raising the audit objection - Rs.11.20 lakhs has to be credited to the Tamil Nadu Construction Workers Welfare Board. (Consolidated Para / 2021-22)

As per G.O. No. 295, Labour and Employment Department, dated.17.12.2013, while granting Building License by the local bodies, 1 percent of the total construction value of the building has to be collected as Labour Welfare Fund and deposited in the Labour Welfare Fund.

During the Test Audit of Village Panchayats (20%+2%) for the year 2021-22, Building Licenses have been issued in 18 Village Panchayats in Madurai, Theni and Sivagangai districts which is listed in the table below. However, the Demand Draft of the Labour Welfare Fund for these items has not been received from the concerned building owners. Therefore, a sum of Rs.11,47,787/- should be collected from the building owners and paid to the Tamil Nadu Construction Workers Welfare Board.

Table 12 : Non collection of Labour Welfare Fund on Building Licenses

Sl.No.	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount	Amount Remitted based on the audit Observations	Balance Amount
Madurai District				(in Rs)		
1)	Alanganallur	Ayyankottai	11 to 16	39623		39623
2)		Mooduvarpatti	14	14040	14040	
3)		Kodayampatti	14	4446		4446
4)	Madurai West	Podhumbu	17 to 21	55558		55558
5)		Kodimangalam	14	13600	13600	
6)		Aalathur	14 to 19	97456		97456
7)	Thirupparankundram	Nilayur pit1	12	122173		122173
8)		Panaiyur	13	7000		7000
9)		Silaiman	13	59590		59590
10)	T.Kallupatti	L.Kottarappatti	12	23500		23500
11)	Thirumangalam	Aalampatti	13	76900		76900
Total				513886	27640	486246

Sl.No.	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount Rs.	Amount Remitted based on the audit Observations	Balance Amount
2) Theni District				(in Rs)		
1)	Theni	Jangalapatti	12	74901		74901
Total				74901		74901
3) Sivagangai District						
1)	Thirubhuvanam	Pottapalayam	19	302236		302236
		Madappuram	20	106834		106834
		Thiruppachethi	15	41450		41450
2)	Sivagangai	Madhagupatt	17	16480		16480
		Kottakudi Keezpaathi	18	92000		92000
Total				559000		559000
Grand Total				1147787	27640	1120147

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. Based on the Audit objection an amount of Rs.0.28 lakh was paid and Balance amount Rs.11.20 lakhs is pending.

4.3.8.4. Short collection of Building License and unilaterally favoured concession shown to benefit the building owners.

Chengalpattu District - St.Thomas Mount Panchayat Union, Medavakkam Village Panchayat - Short collection of Building License - Loss Rs.6.55 lakhs
Medavakkam Village Panchayat Audit Para No.29/2021-22

As per the G.O.Ms No.154, Housing and Urban Development Department, Dated: 13.10.2020, Planning permit shall be issued by CMDA upto 10000 square feet of residential buildings (Total Built Up Area = FSI + Non FSI Area)

Based on Planning Permit issued by the CMDA, concerned Village Panchayat authorities will collect the Building License Fees from owners of the buildings and issue the same.

As the above procedure, based on the Planning Permit issued by CMDA, Building Licenses issued to Malles Construction Ltd., S.Kannan & Others to Mr.M.Sankar Ganesh by Medavakkam Village Panchayat, St.Thomas Mount Panchayat Union, Chengalpattu District. While verifying the Planning Permit issued by CMDA, it was observed that non inclusion of Non-FSI Area in Total Builtup Area. The details are listed below.

Table :13 - Non inclusion of Non-FSI Area in Total Builtup Area

Sl.No	Name of the Applicant (Thiru.)	FSI Area	Non-FSI Area	Total area approved by CMDA	Leftout area in Plan Permit	Loss Rs.
1)	Malles Construction Ltd.,	171201.83	31804.56	171201.83	31804.56	318050
2)	S.Kannan & Others	130599.17	26411.62	130599.17	26411.62	263880
3)	M.Sankar Ganesh (The Nest)	38414.49	7306.90	38414.49	7306.90	72910
Total						654840

The Medavakkam Panchayat has not taken cognizance of the leftout area of the CMDA in the above building permits, resulting in a revenue loss of Rs.6,54,840/- to the Government. The amount should be collected from the concerned building owners and credited from the Panchayat funds, failing which it should be collected from the concerned Panchayat Secretary. Moreover, it is proved that the incident was unilaterally favoured by the Panchayat Secretary concerned to the benefit of the owner of the building.

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. No reply has been received.

4.3.8.5. 2% GST-TDS not collected on value of the Works.

Thiruvallur District - Test Audit for the year 2021-22 of Village Panchayats (20% + 2%) - Installation of High Tower Lights - 2% GST-TDS not deducted on the value of work done - Loss of tax revenue to the Government - Rs.6.70 lakhs.
Consolidated Para /2021-22

As per G.O.Ms.No.342, Finance (T&A-III) Department, dated.17.10.2018 and Section 51 of the Goods and Services Taxes Act, 2017, 2% GST should be deducted from 01.10.2018 exceeding Rs.2,50,000/- on all purchases and services to be executed in a financial year.

During the 2021-22 inspection audit of village panchayats in Thiruvallur district, amounts has been released for installation of high tower lights in various village panchayats. A sum of Rs.3,35,04,053/- has been disbursed for the installation of high tower lights in the 67 Village Panchayats mentioned in the following Annexure (Annexure No. 04) but a sum of Rs.6,70,087/- has not been deducted as GST-TDS at the rate of 2% from the value of these works. In the event that the TDS amount is paid to the

Government along with a penalty for non-payment of GST-TDS under the Goods and Services Tax Act, this amount has to be recovered from the responsible persons.

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. No reply has been received.

Inappropriate Expenditure

4.3.8.6. The amount for the same work was paid twice, to the contractor and to a third party without vouchers.

Dharmapuri District, Harur Panchayat Union, 15th Finance Commission Grant- Veppampatti Village Panchayat- Amount paid to contractor with vouchers and to a third party without vouchers. Loss of Rs.2.09 lakhs - Rs.2.09 lakhs have been collected from the concerned person after raising the audit objection -administrative action has been taken. (Veppampatti Village Panchayat Para No. 08 / 2021-22)

A Test Audit of 20% and 2% of the Village Panchayat for the year 2021-22 of Harur Panchayat Union, Dharmapuri District have been conducted in the form of cash book, bills, bank account book, etc., of Veppampatti Village Panchayat Account No.09 (15th Finance Commission) It was seen in audit that, as per voucher No.02/22.10.2021 Rs.72,598/- and Rs.1,36,885/- billed on Voucher No.03/22.10.2021 totalling Rs.2,09,483/- encashed in bank account as on 26.11.2021 & 25.11.2021 (Annexure .05). Further, the amounts in the above list have been withdrawn for the second time from Village Panchayat Account No.09, on 28.11.2021 and 07.12.2021 without any vouchers and any expenses recorded in cash book. While the PFMS Advise Slip has not been shown to audit to ascertain to whom the amounts were disbursed, it was seen from the e-Gram Swaraj Portal through the ID of the village panchayat concerned that sums of Rs.72,598/- and Rs.1,36,885/- were sanctioned to one S.B.Shahjahan. Moreover, with the help of the same portal, the name of the bank were also confirmed as State Bank of India, Krishnagiri of S.B.Shahjahan account holder No.32164369428.

Therefore, it is confirmed that Government funds has been illegally transferred in the PFMS system bank account. Hence, this amount of Rs.2,09,483/- has to be paid to Village Panchayat Account No.09 (15th Finance Commission Grant Account) along with addition of penal charges.

Reply:

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. The amount mentioned in audit of Rs 2.09 lakhs has

been transferred from the bank account of Mr.S.B.Shahjahan and credited to the village panchayat account on 26.08.2022 and 02.09.2022 . Further Mr.S.B.Shahjahan has been relieved from duty as per Dharmapuri ,Rural Development Assistant Director (Audit) Memorandum Ltr.No .2168/2021/A2,Dated : 01.02.2023.

4.3.8.7 JCB works - Amount paid by Village Panchayats for fake bills.

Chengalpattu District - Kattankolathur Panchayat Union - JCB works in Anjur Village Panchayat - Amount paid for Non-JCB vehicles and bills paid on Fake Bills.
Anjur Village Panchayat Para No.63/2021-22

i) As per G.O.Ms.No.203, Rural Development Department and Panchayat Raj (PR-1) dated.20.12.2007, for works upto Rs.2.00 lakhs for primary works and maintenance works upto Rs.2.00 lakhs, administrative sanction of the Panchayat Union should be obtained.

ii) As per G.O.Ms.No.111, Rural Development Department and Panchayat Raj (PR-1) dated.21.08.2018, technical sanction should be obtained from the Assistant Executive Engineer, Rural Development, Panchayati Raj Department for works ranging from Rs.50,000 to Rs.2.00 lakhs for primary works and maintenance works.

iii) Desilting and maintenance of storm water drains with JCB in Anjur Village Panchayat of Kattankolathur Panchayat Union in Chengalpattu District at a cost of Rs.9,80,730/- has been taken up during the year 2021-2022 at a cost of Rs.9,80,730/- as indicated in the annexure(Annexure.06). When these bills were examined in the audit, administrative sanction and technical clearance were not obtained as per the above government orders. The 7 number of JCB machine vehicles used for these works was checked in an online search portal called (parivahan.co.in) "RTO Vehicle Details", which verified the correctness of the number of the 7 JCB machine vehicles used in these works. The audit found that 2 JCB's mentioned as TN19A2524 and PY01AX2273 were actually registered in the Regional Transport Office (RTO) as Mahendra Bolero and Tata Indica Motor Car.

TN19A 2524 Mahendra Bolero

1)	Sl. No. 1(b)	49470.00
2)	Sl. No. 3(b)	48450.00
3)	Sl. No. 5(b)	48025.00
4)	Sl. No. 7(b)	49725.00
Total		195670.00

PYO1AX 2273 Tata Indica Motor Car

1)	Sl. No. 2(b)	50150.00
2)	Sl. No.4(b)	48620.00
3)	Sl. No. 6(b)	49470.00
4)	Sl. No.8(b)	49300.00
Total		197540.00

The vehicles registered as jeep and car vehicles at the Regional Transport Office were mentioned as JCBs. The cost incurred on the purpose of Rs.3,93,210/- is an improper expenditure. Therefore, the above improper expenditure should be collected from the officer in-charge and remitted to the Panchayat account.

Reply:


This observation was communicated to the Director, Panchayat Raj and Rural Development Department.No reply has been received.

IMPACT OF AUDIT

For the year ended March 2022, 3262 institutions in Panchayat Raj Institutions have been audited by Local Fund Audit Department and Audit Reports were communicated to the administrative authorities concerned. Accepting the Audit findings a sum of Rs. 33.90 crore have been recovered through cash / adjustment into Government account and Local Body account through out the state. This Consolidated Audit Report pointed out only 9 major Audit Observations with money value of Rs 4.00 crore, out of which Rs. 0.10 crore have been recovered.

Chennai -600 035

Date : 21.12.2023


[D.JAISANKAR, IA&AS]
Director General of Audit /
Director of Local Fund Audit
Department

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GLOSSARY OF ABBREVIATIONS

Abbreviation	Full Form
CMDA	Chennai Metropolitan Development Authority
DRDPR	Department of Rural Development and Panchayat Raj
FC	Finance Commission
FSI	Floor Space Index
G.O.	Government Order
G.O.Ms.No	Government Order Miscellaneous Number
GST	Goods and Service Tax
GSTIN	Goods and Service Tax Identification Number
LF	Local Fund
PFMS	Public Financial Management System
RD	Rural Development
RDPR	Rural Development and Panchayat Raj
RTO	Regional Transport Office
SC	Scheduled Castes
Sec.	Section
SFC	State Finance Commission
ST	Scheduled Tribes
TANGEDCO	Tamil Nadu Generation and Distribution Corporation Ltd
TDS	Tax Deducted at Source
TWAD	Tamil Nadu Water Supply and Drainage Board

Appendix -1

(Reference: Paragraph 4.2.5.2: Page No. 26)

Goods and Services Tax deducted in bills - Return to Department officials.

Sl. No.	District	Panchayat Union	Name of the Department Officials to execute the works as per work order	Details of work	Para no.	Amount	Amount Remitted based on the audit observation	Balance amount
						In Rs		
1)	Karur	Thanthoni	S.Raja, Road Inspector D.Jayanthi, Overseer	Election work Pre-construction of additional buildings, construction of school buildings, construction of damaged buildings and installation of pipelines.	31	259631	-	259631
		Aravakurichi	K.Syed Ibrahim, Overseer	Election work Pre-construction of additional buildings, construction of school buildings, construction of damaged buildings and installation of pipelines.	28	123973	-	123973
		Kadavoor	K.Viswanathan, Road Inspector M.Madan Kumar, Road Inspector	Maintenance of polling booths and provision of drinking water facilities in advance of election work.	22	48272	48272	-
2)	Thiruppur	Thiruppur	M.Kowsalya Overseer	Micro Composting Centre	31	164985	-	164985
		Avinasi	S.Gopalakrishnan, Overseer	Micro Composting Centre	31	502430	-	502430
Total						1099291	48272	1051019

Appendix - 2

(Reference : Paragraph 4.3.8.1 Page No. 30)

Short remittance and non remittance of Tax Collection in Bank Account

S.No	District	Panchayat union	Name of the Village Panchayat	Para No	Amount not remitted till the completion of audit	Amount Remitted based on the audit observation.	Balance amount
1	Virudhunagar	Srivilliputhur	Padikasuvaithanpatti	19	49702	0	49702
2			Pillaiyarkulam	19	82258	0	82258
3	Dindigul	Dindigul	Mullipadi	9	423	423	0
4		Reddiyarchathiram	Ammapatti	9	16618	0	16618
5			Palakkanoothu	9	5085	5085	0
6			Kuttathupatti	9	14270	14270	0
7		Saranarpatti	Anjukulipatti	9	4419	4419	0
8		Natham	Kudakipatti	9	5634	5634	0
9		Nillakottai	Pallapatti	11	7700	7700	0
10			Ethilodu	11	14411	14411	0
11			Kulichettipatti	11	2012	2012	0
12		Athour	Akkaraipatti	9	4725	4725	0
13			Ambathurai	9	46216	46216	0
14			Ayyankottai	9	3140	3140	0

S.No	District	Panchayat union	Name of the Village Panchayat	Para No	Amount not remitted till the completion of audit	Amount Remitted based on the audit observation.	Balance amount
15			Ayyankottai	9b	7549	7549	0
16		Gujiliyamparai	R.Vellodu	10	3780	3780	0
17		Kodaikanal	Kookkal	11	34540	0	34540
18		Palani	Kanakkanpatti	10	5915	5915	0
19			Melakottai	11	10213	10213	0
20		Thoppampatti	Appipalayam	10	3720	3720	0
21			Pungamuthur	10	1687	1687	0
22			Appanoothu	10	1111	1111	0
23			Kuthampoondi	10	618	618	0
24			Korikadavu	10	88789	0	88789
25			Bhorulur	11	9530	9530	0
26	Theni	Theni	Thappukundu	10	2140	2140	0
27		Andipatti	Theppampatti	11b	2692	0	2692
28			Kothapatti	10d,e	8702	0	8702
29			Kothapatti	20	1853	0	1853
30		K.Mailadumparai	Aathangaraipatti	13	28186	0	28186

S.No	District	Panchayat union	Name of the Village Panchayat	Para No	Amount not remitted till the completion of audit	Amount Remitted based on the audit observation.	Balance amount
31			Aathangaraipatti	14	29265	0	29265
32	Thanjavur	Thanjavur	Vadakal	11	30219	0	30219
33			Thuraiyur	11	20061	20061	0
34			Thottakadu	11	34525	34525	0
35			Kurungalur	11	69206	69206	0
36			Valamirankottai	11	38169	38169	0
37		Budalur	Puthupatti	10	46597	0	46597
38		Thiruvaiyaru	Keelthirupanthuruthi	11	3696	3696	0
39		Orathanadu	Karaimendarkottai	16	70281	0	70281
40			Vadakkurvadakku	17	38883	38883	0
41		Thiruvonam	Vengarai	15	298194	0	298194
42			Neyvelivadakku	16	138145	0	138145
43			Pinayur	16	12366	12366	0
44			Kayavur	15	100260	0	100260
45			Vadakkukottai	16	41344	0	41344
46		Papanasam	Ganapathi Agraharam	8d	179400	0	179400
47			Olaipadi	8d	34832	34832	0
48			Umbalapadi	8d	85500	0	85500

S.No	District	Panchayat union	Name of the Village Panchayat	Para No	Amount not remitted till the completion of audit	Amount Remitted based on the audit observation.	Balance amount
49			Sathiyamangalam	8c	33595	33595	0
50		Pattukkottai	Thokkalikadu	14	16200	16200	0
51			T.Maravakkadu	18	1408	1408	0
52		Peravurani	Thennangudi	11	44663	44663	0
53			Poovalur	10	101985	101985	0
54		Sethupavachathiram	Kolakkudi	13	144443	144443	0
55	Ariyalur	Ariyalur	Melakkarupur	12	188000	0	188000
56	Tiruvarur	Kudavasal	Vadaver	12	52495	0	52495
57	Pudukkottai	Manamelkudi	Keelmanjakkudi	18	21538	0	21538
58			Kolenthiram	16	19389	0	19389
59	Chengalpatu	Achirapakam	Alapakkam	12	35004	0	35004
60			Elapakkam	12	12569	0	12569
61			Vedanthangal	11	27301	0	27301
62			Vilangadu	12	32485	0	32485
63		Lathur	Neelamangalam	12	32214	0	32214
64		Katangulathur	Nedungundram	14	266496	0	266496
Total					2768366	748330	2020036

Appendix - 3

(Reference : Paragraph 4.3.8.2: Page No.31)

Non Collection of Infrastructure and Basic Amenities charges.

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
1	Theni	Periyakulam	G.Kallupatti	13	56306
2			Gullapuram	13	11007
3			A.Vadipatti	13	5240
4		K.Mailadumparai	Mailadumparai	15	243050
5		Theni	Thappukundu	12	34968
6	Sivagangai	Sakkottai	Sankarapuram	24	318472
7		Thirupuvanam	Pottapalayam	16	581147
8			Manaloor	15a	119054
9		Sivagangai	Madhagupatti	15	134796
10			Kottakudi keelparathi	16	18800
11			sakanthi	15a	26320
12	Thirunelveli	Palai	Keelnatham	13	248040
13		Valiyoor	Valiyoor South	14	234239
14			Vadakankulam	15	152117
15		Radhapuram	T.Kalikulam	14	193045
16	Tenkasi	Vasudevanallur	Thenmalai	22	59596

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
17		Kadayanallur	Sokampatti	41	84754
18		Kellapavur	Gunaramanallur	21	222402
19			Kaloorani	19	663075
20		Alangulam	Karuvantha	16	109625
21			Kadanganeri	17	254491
22		Sengottai	Karkudi	18	63743
23		Kadayam	Kadayamperumpathu	23	89382
24			Muthaliyarpatti	16	70749
25		Tenkasi	Kuthukalvalasai	20	779873
26	Kanyakumari	Rajakamangalam	Melasankarankuli	19	441999
27	Coimbatore	Periyanaikenpalayam	Nanjundapuram	22(5)	205321
28			Asogapuram	21	191475
29			Chinnathadagam	19(4)	122334
30		Pollachi South	Chinnampalayam	16	76361
31			Silakampatti	13(1)	34404
32			S.Ponnapuram	13(1)	1692

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
33		Pollachi North	Avalappampatti	13(1)	19841
34			Kittasurampalayam	13(1)	144572
35			Vellalapalayam	13(1)	62604
36			Pollikavundampalayam	13(1)	34592
37		Anaimalai	Pillchinnampalayam	13	27072
38			Kampalampatti	13(1)	28838
39			Pethanayakanoor	13(1)	41584
40			Thensangampalayam	13(1)	30268
41			Thivansapudur	14(1)	204541
42		Sarkarsamakulam	Kondayampalayam	24	459934
43			Keeranatham	24(4)	499670
44			Velanaipatti	24(4)	111902
45		Sulur	Pattinam	13	36020
46			Arasur	13	47922
47			Muthukavundampudur	13	52919
48			Kaniyur	13	66895
49			Nilambur	13	102370

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
50		Karamadai	Kembarampalayam	18(5)	57439
51			Belladhi	19(4)	352260
52			Marudhur	18(5)	173374
53			Bellepalayam	19(3)	82214
54		Madukkarai	Vallukuparai	15(1)	75644
55			Arisipalayam	18(1)	39809
56			Pichanoor	16(1)	143010
57		Kinathukkadavu	Chettikapalayam	13(1)	4885
58		Annur	Masagoundenchettipalayam	13	724534
59			Kattampatti	13(1)	127686
60			Pillayappanpalayam	13	21295
61			Pasur	13	237342
62			Karekavundampalayam	13	720804
63		Sulthanpettai	Malayappanpalayam	12(1)	234780
64			Jallipatti	12	191262
65			Thallakkarai	14	4950
66			Appanaickenpatti	15	81564

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
67		Thondamuthur	Perur Chettipalayam	17(1)	86276
68			Ikkarai Poluvampatti	14	16484
69	Tirupur	Tirupur	Perumanallur	28	53010
70			Kalipalayam	24	207467
71			Thoravalur	26	29134
72		Avinashi	Karumapalayam	23	654551
73			Kaniyampondi	22	433234
74			Vettuvpalayam	23	75451
75			Aalathur	24	421908
76			Thandukkarapalayam	21	27283
77		Uthukuli	Chinnegoundanvalasu	12(4)	40511
78		Pongalur	Mathappur	16(4)	414980
79			Naachipalayam	15(4)	9975
80		Palladam	Manickapuram	16(4)	27429
81			Panikkampatti	16(4)	34056
82			Sennipalayam	15(4)	24923
83			Sukkampalayam	16(4)	171028

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
84		Kangeyam	Veeranampalayam	16(4)	53381
85			Keeranur	16(4)	5916
86			Nathakkadayur	15(4)	53511
87		Udumalaipet	Bodipatti	22	214650
88			Thumbalapatti	20	52392
89			Maanupatti	24	344629
90		Madathukulam	Thungavi	26	86287
91		Gudimangalam	Kottamangalam	25 b	88065
92			Aathukinathupatti	23	27828
93			Anikkadavu	27	40536
94	Kancheepuram	Kancheepuram	Sirukaveripakkam	18 a	34930
95			Sirukaveripakkam	19 a	34930
96			Sirukaveripakkam	22 a	56609
97			Sirukaveripakkam	23 a	30452
98			Sirukaveripakkam	24	30452
99			Thimasamuthram	15 a	159223
100			Thimasamuthram	16 a	2077
101			Thimasamuthram	19 a	60427

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
102			Thimasamuthram	20 a	34020
103			Thimasamuthram	21a	34020
104			Thimasamuthram	23 a	56609
105			Kalakatoor	13 a	28322
106		Walajabad	Melpovur	11a	28713
107			Muthiyalpettai	13 a	134444
108			Aiyanpettai	13 a	50314
109			Thimaiyanpettai	11a	72700
110			Thimaiyanpettai	12 a	26734
111		Kundrathur	Serapananjeri	14 a	61920
112			Serapananjeri	15 a	73862
113			Serapananjeri	16 a	159292
114			Padapai	13 a	78623
115			Karasangal	13	82567
116			Amarammedu	15	67640
117			Amarammedu	16	67522
118			Amarammedu	17	67363

S.No	District	Name of the Panchayat Union	Name of the Village Panchayat	Para No	Amount (Rs)
119	Chengalpatu	Thirukazhukundram	Vadakadampadi	27c	272898
120		Thiruporur	Mambakam	21	549291
121			Kovalam	25	1135066
122		Acharapakam	Pallipettai	12a	69184
123		Lathur	Nelvaipalayam	12a	96953
124			Kanathur	14a	94175
125			Thenpatinam	11a	104449
126		Katangulathur	Chettipuniyam	16a	204375
127			Chettipuniyam	17a	133875
128			Chettipuniyam	18a	117236
129			Thimavaram	19a	127140
130			Thimavaram	20	125460
131			Thimavaram	21a	119981
132			Thimavaram	23a	343009
133			Thimavaram	24a	115695
134			Thimavaram	28a	154125
135			Thimavaram	30a	134100
136			Anjur	14a	140745
137	Pudukottai	Thirumayam	Arasampatti	24	116052
				Total	20474742

Appendix - 4

(Reference : Paragraph 4.3.8.5; Page No. 34)

2% GST TDS not collected on value of the Works.

S.No	Name of the Panchayat Union	Name of the Village Panchayat	Audit year	Para No.	Name of Company Employed	Value of Workdone (Rs.)	GST-TDS to be deducted(Rs)
1	Poonamallee	Sennekuppam	2021-22	27	SF Associates	498200	9964
2	Poonamallee	Parivakkam	2021-22	25	SF Associates	498200	9964
3	Poonamallee	Parivakkam	2021-22	26	Kumaran Arts	446250	8925
4	Poonamallee	Kosavanpalayam	2021-22	24	SF Associates	498200	9964
5	Poonamallee	Vellavedu	2021-22	24	SF Associates	498200	9964
6	Poonamallee	Nemam	2021-22	26	SF Associates	498200	9964
7	Villivakkam	Pammadhukulam	2021-22	26	Suvana Enterprises	463977	9280
8	Villivakkam	Vellanoor	2021-22	25	D.R.Traders	620000	12400
9	Villivakkam	Palavedu	2021-22	21	Suvana Enterprises	463977	9280
10	Tiruttani	V.K.N.kandigai	2021-22	19	Suvana Enterprises	463977	9280
11	Tiruttani	Kannigapuram	2021-22	20	Suvana Enterprises	488921	9778
12	Tiruttani	Murukkampattu	2021-22	18	Selvi Minerals	300000	6000
13	Tiruttani	Dharanivarapuram	2021-22	19	Suvana Enterprises	488921	9778
14	Pallipet	Surarajapattadai	2021-22	24	SF Associates	498200	9964
15	Pallipet	Ramasamudram	2021-22	20	SF Associates	498200	9964
16	Pallipet	Karimbedu	2021-22	22	SF Associates	498200	9964
17	Pallipet	Athimanjeri	2021-22	23	SF Associates	498200	9964
18	Tiruvalangadu	Kuppamkandigai	2021-22	21	D.R.Traders	498200	9964
19	Tiruvalangadu	Venugopalapuram	2021-22	21	D.R.Traders	498200	9964

S.No	Name of the Panchayat Union	Name of the Village Panchayat	Audit year	Para No.	Name of Company Employed	Value of Workdone (Rs.)	GST-TDS to be deducted(Rs)
20	Tiruvallangadu	Thalavedu	2021-22	23	D.R.Traders	498200	9964
21	Tiruvallangadu	Panapakkam	2021-22	24	D.R.Traders	498200	9964
22	Tiruvallangadu	Nabalur	2021-22	23	D.R.Traders	498200	9964
23	Tiruvallangadu	Mamandur	2021-22	25	D.R.Traders	498200	9964
24	Tiruvallangadu	Kaverirasapuram	2021-22	22	D.R.Traders	498200	9964
25	Tiruvallangadu	Kalambakkam	2021-22	23	D.R.Traders	498200	9964
26	Tiruvallangadu	Arcotkuppam	2021-22	22	D.R.Traders	498200	9964
27	R.K.Pet	Channurmallavaram	2021-22	21	D.R.Traders	498200	9964
28	R.K.Pet	Srikalikapuram	2021-22	25	D.R.Traders	498200	9964
29	R.K.Pet	Vediyangadu	2021-22	23	D.R.Traders	498200	9964
30	R.K.Pet	Ammanneri	2021-22	23	D.R.Traders	498200	9964
31	R.K.Pet	Neelothbalapuram	2021-22	22	D.R.Traders	498200	9964
32	R.K.Pet	Balapuram	2021-22	21	D.R.Traders	498200	9964
33	Tiruvallur	Ayalur	2021-22	23	D.R.Traders	498200	9964
34	Tiruvallur	Tirvur	2021-22	35	D.R.Traders	634132	12683
35	Tiruvallur	Ayathur	2021-22	25	D.R.Traders	463977	9280
36	Tiruvallur	Othikadu	2021-22	23	D.R.Traders	498200	9964
37	Tiruvallur	Arumbakkam	2021-22	25	D.R.Traders	498200	9964
38	Tiruvallur	Melanur	2021-22	23	D.R.Traders	463977	9280
39	Tiruvallur	Puliyur	2021-22	22	D.R.Traders	498200	9964
40	Tiruvallur	Pullarambakkam	2021-22	25	D.R.Traders	463977	9280

S.No	Name of the Panchayat Union	Name of the Village Panchayat	Audit year	Para No.	Name of Company Employed	Value of Workdone (Rs.)	GST-TDS to be deducted(Rs)
41	Minjur	Pulicat	2021-22	21	RS Enterprisers	498200	9964
42	Minjur	lighthouse Kuppam	2021-22	24	RS Enterprisers	498200	9964
43	Minjur	Thirupalaivanam	2021-22	20	RS Enterprisers	498200	9964
44	Minjur	Avurivakkam	2021-22	22	RS Enterprisers	498200	9964
45	Minjur	Arasur	2021-22	20	RS Enterprisers	498200	9964
46	Minjur	Devadanam	2021-22	21	Rajes Enterprisers	498200	9964
47	Minjur	Kaniyambakkam	2021-22	23	RS Enterprisers	498200	9964
48	Minjur	Thangalperumbulam	2021-22	21	RS Enterprisers	498200	9964
49	Gummidipoondi	Kannambakkam	2021-22	27	SriVari Traders	498200	9964
50	Gummidipoondi	Pallavada	2021-22	27	D.R.Traders	843148	16863
51	Gummidipoondi	Pallavada	2021-22	28	RS Enterprisers &	647200	12944
52	Gummidipoondi	Periyapuliyur	2021-22	33	Selvi Minerals	294000	5880
53	Gummidipoondi	Eguvarpalayam	2021-22	34	RS Enterprisers &	638000	12760
54	Poondi	Nelvoy	2021-22	19	SF Associates	463977	9280
55	Poondi	Placepalayam	2021-22	18	SF Associates	463977	9280
56	Kadambathur	Keelnallattur	2021-22	25	RS Enterprisers	463977	9280
57	Kadambathur	koovam	2021-22	20	RS Enterprisers	488236	9765
58	Kadambathur	Irulancheri	2021-22	22	RS Enterprisers	488236	9765
59	Kadambathur	Vellerithangal	2021-22	22	RS Enterprisers	488236	9765
60	Kadambathur	Voyalur	2021-22	24	Selvi Electricals	294000	5880
61	Kadambathur	Kumaracheri	2021-22	20	RS Enterprisers	488236	9765

S.No	Name of the Panchayat Union	Name of the Village Panchayat	Audit year	Para No.	Name of Company Employed	Value of Workdone (Rs.)	GST-TDS to be deducted(Rs)
62	Kadambathur	Mappedu	2021-22	29	RS Enterprisers	488236	9765
63	Kadambathur	Thodukadu	2021-22	29	RS Enterprisers	488236	9765
64	Kadambathur	Perambakkam	2021-22	28	RS Enterprisers	488236	9765
65	Kadambathur	Kadambathur	2021-22	30	RS Enterprisers	488236	9765
66	Ellapuram	Thirukandalam	2021-22	28	SriVari Traders	647200	12944
67	Ellapuram	Kommakambedu	2021-22	22	SriVari Traders	647200	12944
Total						33504053	670087

Appendix - 5

(Reference : Paragraph No.4.3.8.6: Page No.35)

The amount for the same work was paid twice to the contractor and to the third party without a bill of cost.

S.No	v.no./date	Work Name	M.Book no	Estimate	Deduction				Net	Contractor Name	PFMS NO	Encashment Date
					EMD	IT	GST	LWF				
					Amount in Rs							
1)	2/22.10.2021	Veppampatti New colany Rajendiran house to Murugammal house Gi pipe line work	317/2020-21 Measurement book not shown for audit	79138	3166	791	1583	1000	72598	K.Vijayakumar Keeraipatti	0046EATPAYREQ 251120219108 PFMS Xerox not shown for audit	26.11.2021
2)	3/22.10.2021	Mampadi perumal koil colany Street Gi pipe line work	313/2020-21 Measurement book not shown for audit	148801	5952	1488	2976	1500	136885	K.Vijayakumar Keeraipatti	0046EATPAYREQ 251120219109 PFMS Xerox not shown for audit	25.11.2021
Total									209483			

Appendix - 6

(Reference : Paragraph No. 4.3.8.7, Page No.36)

JCB works - Amount paid by Village Panchayats for fake bills.

S.No	Voucher No & Date	Bill No&Date	Name of the company	Vehicle details	Hours	Rate Rs.	Total amount Rs.
1)	32/7.12.21	760-771/ 20.11.21-25.11.21	Sri Veeraraghavan Agency	a) TN21AX6225	57.50	850	48875.00
				b) TN19A2524	58.20	850	49470.00
				(Mahendra bolero)	115.70		98345.00
2)	33/7.12.21	50-55/ 1.11.21-11.21 977-982/ 1.11.21-7.11.21	Ganesh Earth Movers TDM Earth Movers	a) TN19AK5598	58.50	850	49725.00
				b) PYO1AX2273	59.00	850	50150.00
				(Tata indica motor car)	117.50		99875.00
3)	34/7.12.21	748-759/ 1.11.21-7.11.21	Sri Veeraraghavan Agency	a) TN21AX6225	57.00	850	48450.00
				b) TN19A2524	57.00	850	48450.00
				(Mahendra bolero)	114		96900.00
4)	35/7.12.21	62-67/ 20.11.21-25.11.21 998-1000/20.11.21-25.11.21	Ganesh Earth Movers TDM Earth Movers	a) TN19AK5598	57.00	850	48450.00
				b) PYO1AX2273	57.20	850	48620.00
				(Tata indica motor car)	114.20		97070.00
5)	36/7.12.21	724-735/ 8.11.21-13.11.21	Sri Veeraraghavan Agency	a) TN21AX6225	58.00	850	49300.00
				b) TN19A2524	56.50	850	48025.00
				(Mahendra bolero)	114.50		97325.00
6)	37/7.12.21	68-73/ 14.11.21-19.11.21 989-994/ 14.11.21-19.11.21	Ganesh Earth Movers TDM Earth Movers	a) TN19AK5598	56.20	850	47770.00
				b) PYO1AX2273	58.20	850	49470.00
				(Tata indica motor car)	114.40		97240.00
7)	38/7.12.21	736-747/ 8.11.21-13.11.21	Sri Veeraraghavan Agency	a) TN21AX6225	56.50	850	48025.00
				b) TN19A2524	58.50	850	49725.00
				(Mahendra bolero)	115.00		97750.00

S.No	Voucher No & Date	Bill No&Date	Name of the company	Vehicle details	Hours	Rate Rs.	Total amount Rs.
8)	39/7.12.21	56-61/ 8.11.21-13.11.21	Ganesh Earth Movers TDM Earth Movers	a) TN19AK5598	56.50	850	48025.00
				b) PYO1AX2273	58.00	850	49300.00
				(Tata indica motor car)	114.50		97325.00
9)	165/18.9.21	8-14/ 9.8.21-16.8.21 958-964/ 9.8.21-16.8.21	Ganesh Earth Movers TDM Earth Movers	a) TN19D7057	58.10	850	49385.00
				b) TN47Y7969	59.40	850	50490.00
					117.50		99875.00
10)	85/10.1.22	15-26/4.11.21-15.11.21	Ganesh Earth Movers TDM Earth Movers	TN19D7057	116.50	850	99025.00
Total expenditure							980730.00

