



FINANCE DEPARTMENT

LOCAL FUND AUDIT DEPARTMENT

CONSOLIDATED AUDIT REPORT 201+-201,

Government of Tamil Nadu



FINANCE DEPARTMENT
LOCAL FUND AUDIT DEPARTMENT

Consolidated Audit Report

2017-18

Government of Tamil Nadu

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Local Fund Audit Department

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 G.O.Ms.No.609/Finance, dated 22.03.1880.

It was brought under the administrative control of District Collector as per G.O.Ms.No.514/Finance, dated 10.03.1885. From 1885 to 1920 this department was functioning under the control of District Collector.

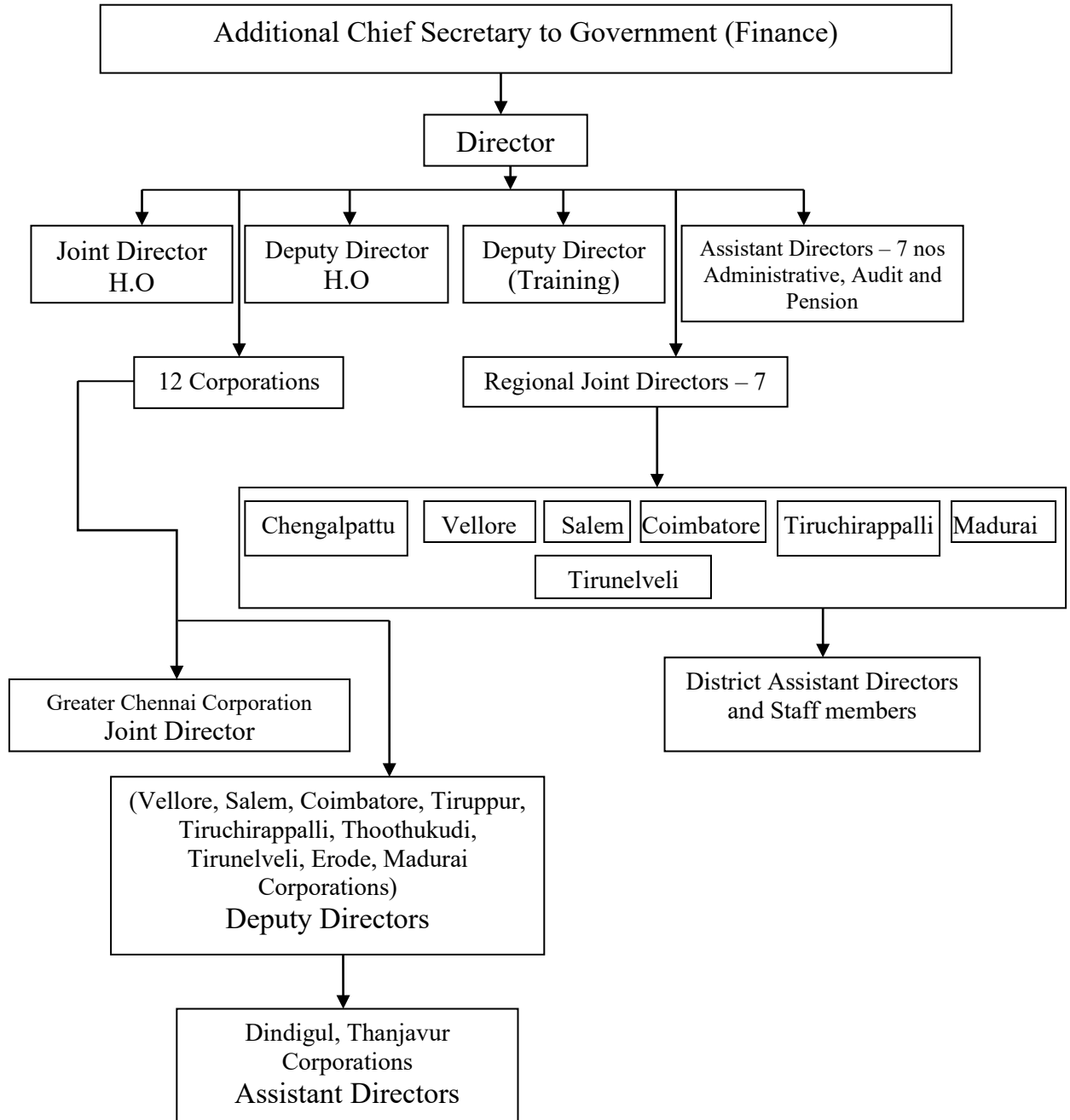
This department has been brought under the administrative control of Finance Department as per the recommendations of the expert committee appointed in the year 1920. G.O.Ms.No.125/Finance dated.10.02.1921 has been issued in this regard.

The Examiner was appointed as the head of the department for the Local Fund Audit Department as per G.O.Ms.No.1016/Finance dated 27.11.1922. From that day onwards this department began to function under his control.

As per 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.

Administrative Setup

Local Fund Department is now functioning under the following administrative setup



Local Fund Audit Act - 2014

Second State Finance Commission recommended to enact a separate act to control and channalise 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 the 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 2017-18 was conducted by this department and the consolidated report is now submitted before the legislative Assembly of Tamil Nadu as per the instructions of Local Fund Audit Act 2014 Section 20.

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.

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 2014 and G.O.(Ms)No.93 / Finance (FCIV) 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 paras, 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 (C&SSA) SS11/LB11 unit 11/ 14-15 / 219. dated 23.10.2014.

Audit Procedure

Concurrent Audit units have been created on 15.09.2000 for panchayat unions. 116 concurrent units are functioning in the 385 Panchayat unions in the 31 districts.

Concurrent Audit units are functioning in all special grade municipalities.

All corporations and 13 universities are being audited by the concurrent Audit unit staffs.

District Panchayats, Town Panchayats, Municipalities and other auditable institutions 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 panchayats 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 department are also being taken up by this department.

Auditable Institutions

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

S.No	Institutions	Nos
1	Municipal Corporations	12
2	Municipalities	124
3	Town Panchayats	528
4	District Panchayats	31
5	Panchayat Unions	385
6	Universities	23
7	District Market Committees	24
8	Tamil Nadu State Agricultural Marketing Board	01
9	Market Committees (Engineering Division)	03

10	District Library Authority	32
11	National Social Schemes	32
12	Other Institutions	12
13	Local planning Authority	27
14	Village Panchayat Audit (Out of 12524 village panchayat every year 20%+2% Audit) (2530+314)	2844

Other Special Works

1. The Local Fund Audit Department besides doing the audit of the above institutions, pension accounts for local body staff (Municipalities, Panchayat Union and Town Panchayats) are being maintained by this department. The Pension for retired employees is being paid every month by this department.
2. Interest on Provident Fund closing balance of the local bodies is being sanctioned by this department every year.
3. The Director acts as Treasurer for the Endowments entrusted to this department by the Government.

Submission of Audit Report to the Government – Objections rectified – Audit recovery to the tune of Rs. 155.00 lakhs.

The audit on the accounts of 2017-18 was completed and significant audit paras were selected to be placed in the Assembly. They were communicated to the Commissioner of Greater Chennai Corporation, Director of Rural Development and Panchayat Raj Department, Commissioner of Municipal Administration, Director of Town Panchayats and Commissioner of Agricultural marketing and Agricultural Business. The replies to the audit objections were received from them. It is verified that an amount to the tune of Rs. 155.00 lakhs is recovered as audit recovery on the basis of audit paras. They are detailed below.

S. No	Institutions	No of Paras	Value of the Paras	Value of the Settled Paras	Balance
			(Rs. in lakhs)		
1	Greater Chennai Corporation	2	225.74	-	225.74
2	Other Municipal Corporations	12	1266.83	145.04	1121.79
3	Municipalities	22	2118.62	0.73	2117.88
4	Town Panchayats	2	195.42	-	195.42
5	Panchayat Unions	4	522.12	-	522.12
6	Village Panchayats	5	80.84	9.23	71.61
7	District Market Committee	1	1472.00	-	1472.00
Total		48	5881.57	155.00	5726.57

Audit Fees

The audit fees raised as demand for the year 2017-18 of the auditable institutions is Rs.1398.36 lakh.

GIST OF AUDIT OBJECTIONS

1) GREATER CHENNAI CORPORATION

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	1.11.1	Social Welfare Schemes of Central and State Governements, implemented by Greater Chennai Corporation – Interest earned – not remitted into respective Government head of accounts – Rs.21.94 lakh	21.94	-	21.94	14
2)	1.11.2	Greater Chennai Corporation – 2017-18 – Dr.Muthulakshmi Reddy Maternity Benefit scheme – Grant Received from the Government Department of Health and family welfare – interest received from 16 SB Accounts not remitted to the Government Account Amount Rs.203.80 lakh needs to be remit into the Government head of Account.	203.80	-	203.80	15-16
		Total	225.74	-	225.74	

2) OTHER CORPORATIONS

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
3)	2.3.3.1	Tiruchirappalli Corporation – Modern slaughter house constructed at Gandhi Market – follow-up action to be initiated to receive the balance grant of Rs.90.11 lakh from Central and State Governments	90.11	-	90.11	25-26
4)	2.3.3.2	Tiruchirappalli Corporation – Ponmalai Zone – Construction of Modern Slaughter house – Scheme abandoned – Implicit loss Rs. 37.86 lakh – Defects.	37.86	-	37.86	26
5)	2.5.3.1	Salem Corporation – Suramangalam zone – 2017-18 Revenue Fund – Property Tax for building built in the 1 st Half year of 2011-12 (now named as Kumarappa Silks) was not levied until 2016-17 2 nd half year – Revenue loss to the corporation to the extent of Rs.46.35 lakh.	46.35	-	46.35	37-39
6)	2.6.3.1	Coimbatore Corporation – JNNURM – Rs.4360 Lakh as loan received from TUFIDCO towards UGD scheme –out of Rs.4360 Lakh Rs.4000 Lakh transferred to Revenue Fund towards outstanding bill payments to contractors – Amount not returned from Revenue Fund to UGD Scheme Fund – Interest paid considered as loss – Defect.	80.02	-	80.02	45

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
7)	2.7.3.1	Tiruppur Corporation - Integrated Urban Development Mission – Scheme For Saving Of Energy From Street Lightings In Tiruppur Corporation – Non Achievement Of 42.68% Energy Savings Target Within The Stipulated Period – Compensation For Delay And Loss In Electricity Charges - Rs. 558.91 lakh	558.91	-	558.91	51-53
8)	2.7.3.2	Tiruppur Corporation – Main Office – 2017-18 Integrated Urban Development Mission – Scheme for Electricity Generation From Municipal Solid Wastes – Delay in Completion of Work and Non – Functional Operation of Plant– Loss Rs. 81.08 Lakh	81.08	-	81.08	53-55
9)	2.8.3.1	Erode Corporation - Vacant Land Tax – Zone value wrongly fixed – Loss of Revenue Rs. 3.46 lakh	3.46	-	3.46	61-63
10)	2.11.3.1	Vellore Corporation - Revenue Fund – Street Light Maintenance work – Excess Amount Paid to the Contractor Namely “M/S Schnell Energy Equipments Pvt. Ltd.,” Coimbatore – Loss of Rs.11.13 lakh to be Recovered – Defect.	11.13	-	11.13	79-81
11)	2.11.3.2	Vellore Corporation – New water supply connection for special Commercial Institutions road cut restoration charges not collected in enhanced rates – Loss of revenue to the corporation for the year 2017-18 alone Rs.8.26 lakh.	8.26	-	8.26	82
12)	2.11.3.3	Vellore Corporation – 2017-18 audit – Short Assessment of property tax to 76 Residential and 144 commercial buildings revenue Loss to Corporation to the tune of Rs. 191.22 lakh.	191.22	-	191.22	83
13)	2.13.3.1	Tirunelveli Corporation – Maintenance of School Premises and Toilets – Work Entrusted to the Private Service Providers – Payment made for over and above the School working days and also for summer holidays constitutes loss of Rs. 73.84 lakh and other defects.	73.84	73.84	-	94-95
14)	2.13.3.2	Tirunelveli Corporation – Solid Waste Management – Conservancy Work through Self Help Group – Payment of EPF Management Contribution without obtaining Account Numbers – Loss Rs. 84.59 Lakh.	84.59	71.20	13.39	95
		Total	1266.83	145.04	1121.79	

3) MUNICIPALITIES

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
15)	3.14.1	Villupuram District – Villupuram Municipality - Miscellaneous Demand – Shopping complex constructed with loan from MUDF - Rented out to UzhavarSanthai – Rent not collected Rs.231.52 Lakh.	231.52	-	231.52	108
16)	3.14.2	Vellore District - Ranipet Municipality - Miscellaneous demands – Land Leased to UzhavarSanthai – Annual lease amount 14% of the land value not collected – Rs.226.02 lakh	226.02	-	226.02	108-109
17)	3.14.3	Vellore District – Gudiyatham Municipality - Miscellaneous demands – Land Leased to Uzhavar Santhai – Annual lease amount 14% of the land value not collected – Rs. 743.36 lakh.	743.36	-	743.36	110
18)	3.14.4	Vellore District - Vaniyambadi Municipality - Lease – Service Tax not remitted to Central Excise Department intime from 2012–13 – Interest and Penal Interest Imposed and paid – Loss Rs.25.75 Lakh	25.75	-	25.75	111
19)	3.14.5	Namakkal District - Tiruchengode Municipality – Water Supply and Drainage Fund – Increasing of Water Charges – Already Got Pre-Approval from Council regarding increasing water Charges from 01.07.2015 loss of Rs.368.42 lakh – not effected – necessary and amendment not made in sub rule of water charges – loss Rs. 368.42 lakh.	368.42	-	368.42	112-114
20)	3.14.6	Namakkal District - Tiruchengode Municipality - Revenue – Loss of Revenue - non Collection of lease from the Concerned Department for Uzhavar Sandhai - loss for the year 2017-18 – Rs.32.96 Lakh – to be Collected.	32.96	-	32.96	114
21)	3.14.7	Namakkal District - Tiruchengode Municipality - UIDSSMT–2013-14 Scheme – Totally 8000 House Service Connections have been given Under this Scheme upto the year of 2017-18 - Again Under the Scheme of IUDM - 2013-14, Totally 9469 Connections have been given - so as per the above mentioned Schemes, totally 17469 House Service Connections have been given from the Municipality – But upto the year 2017-18, Water Charges Have been collected only for the 15636 House Connections – So the Loss of Rs.14.30 lakh has been occurred to this municipality for not collecting Water Charges of balance 1833 number of House Connections, Water Connections should be regularized and Details should be shown to the Audit.	14.30	-	14.30	115-118

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
22)	3.14.8	Namakkal District - Tiruchengodu Municipality - IUDM - 2013-14 Scheme - As per the Estimate of the Scheme IUDM, the allotment had been made to give 13500 House Service Connections and also the water supply materials were purchased accordingly for the allotted 13500 House Service Connections but unfortunately only 9469 House Connections have been given under this scheme – so the balance water supply materials purchased were returned to the Municipality Stock for Rs. 42.78 lakh.	42.78	-	42.78	119-121
23)	3.14.9	Ariyalur District - Ariyalur Municipality - Revenue and Capital Fund – Formation of Tar Road (B.T.Surface) From guest house to new market Road – Measurement and check-Measurement wrongly recorded to pay excess amount in the bill – The amount of loss incurred i.e. Rs.0.79 Lakh.	0.79	-	0.79	121-122
24)	3.14.10	Ariyalur District – Ariyalur Municipality - Revenue Fund – Construction of Rain water harvesting closure, kitchen and water correction in the Hostel for homeless poor situated inside the Bus Stand – Excess payment released based on wrong calculation on the original work executed – The loss incurred Rs. 0.66 Lakh.	0.66	-	0.66	122
25)	3.14.11	Ariyalur District – Ariyalur Municipality - Revenue and Capital fund – Raising the height of existing compound wall and construction of new compound wall - Excess amount sanctioned in the bill based on wrong calculation as against the original quantity of work executed – the amount of loss Rs.0.70 lakh.	0.70	-	0.70	123
26)	3.14.12	Ariyalur District – Ariyalur Municipality - Revenue fund – Construction of new municipal office building – Bill prepared based on wrong calculation as against the original work executed. The amount of loss is Rs.0.93 Lakh	0.93	-	0.93	124
27)	3.14.13	Kanchipuram District - Pallavaram Municipality - Education Fund – School toilet Maintenance Fund – Estimate prepared including Service Tax – Service tax allowed to Contractor for the period after GST implementation – Defects Rs. 11.13 Lakh.	11.13	-	11.13	125-126
28)	3.14.14	Kanchipuram District - Pallavaram Municipality - Building License – Building license given for additional construction – Property tax arrear not collected for already existing building before issuing building license for additional construction – Loss Rs.81.02 Lakh.	81.02	-	81.02	126-127

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
29)	3.14.15	Coimbatore District - Pollachi Municipality - Infrastructure fund – TUFIDCO – Construction of wholesale vegetable shops at Gandhi weekly market with an estimate cost of Rs.299.98 Lakh – Even after spending the whole estimate amount - only 52 shops were constructed against 68 shops sanctioned - Revenue not realized through Toll fee, Rent and Deposits receivable – Rs.25.60 Lakh.	25.60	-	25.60	127-129
30)	3.14.16	Coimbatore District - Pollachi Municipality - Infrastructure fund – TUFIDCO – Construction of retail vegetable shops at Gandhi weekly market with an estimate cost of Rs.299.98 Lakh – Even after spending the whole estimate amount – Less number of shops constructed as against the sanctioned number –Short collection of toll fee - Rs.31.05 Lakh.	31.05	-	31.05	129-131
31)	3.14.17	Tiruppur District - Palladam Municipality Miscellaneous Demand Register - Commercial Complex Shops Not Auctioned - Revenue Loss Rs.24.58 Lakh	24.58	-	24.58	131-132
32)	3.14.18	Tiruppur district - Kangeyam Municipality - Deposit Register - Deposit Refunded in the absence of any credit balance in the lessees account -Revenue Loss Rs.1.80 lakh.	1.80	0.73	1.07	133-134
33)	3.14.19	Madurai District – Usilampatti Municipality 2017-18 – Non-tax-Lease – Bus stand JVVT Shops - Tenants filed suit over hike in rent – Case Dismissed – Arrear amount to be collected Rs.57.06 Lakh.	57.05	-	57.05	134
34)	3.14.20	Dindigul District - Oddanchatram Municipality - Revenue Fund – MDR –Lease Arrear Demand written off – Violation of rules and Prior concurrence of the Commissioner of Municipal Administration not obtained – Loss of Rs.12.80 Lakh	12.80	-	12.80	135
35)	3.14.21	Dindigul District - Oddanchatram Municipality - Revenue Fund – Profession Tax – Arrear Demand written off – Violation of rules and Prior concurrence of the Commissioner of Municipal Administration not obtained – Serious irregularities – Loss of amount Rs.0.82 Lakh.	0.82	-	0.82	136
36)	3.14.22	Sivagangai District - Devakottai municipality - Issuance of Building Licence to unapproved layouts - Regularization Charges - Development Charges - Open Space Reservation Charges and Scrutiny Fees are not Collected Loss Rs.184.58 Lakh.	184.58	-	184.58	137-138
		Total	2118.62	0.73	2117.89	

4) TOWN PANCHAYAT

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
37)	4.12.1	Villupuram District - Valavanur Town Panchayat – Un Approved Layouts – Action should be taken to regularize the Un Approved Layouts – Regularization Charges, Development Charges and Scrutiny fees - Not collected – Rs.166.91lakhs	166.91	-	166.91	163-167
38)	4.12.2	Erode District - Nambiyur Town Panchayat - Separate water supply scheme – Executed under Minimum Needs Programme (MNP) Scheme with the IUDM Contribution- work entrusted to TWAD Board – Project completed and handed over to Town Panchayat – Excess payment made over actual expenditure incurred by TWAD Board – Financial Loss of Rs.28.51 lakhs – To be recovered from TWAD Board.	28.51	-	28.51	168-170
		Total	195.42	-	195.42	

5) DISTRICT PANCHAYATS

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
No Paras selected						

6) PANCHAYAT UNIONS

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
39)	6.9.1	Tiruvallur District – Poonamallee Panchayat Union – Building plan approval – Short receipt of Labour Welfare Fund – Loss Rs.2.92 Lakhs	2.92	-	2.92	204
40)	6.9.2	Vellore District – Anaicut Panchayat Union – Lease – Weekly Market (2018-2019) - Short Collection of Goods and Services Tax (GST) from Lessees - Rs.3.73 Lakhs to be collected from lessees	3.73	-	3.73	204-205
41)	6.9.3	Tiruppur District – Kangeyam Panchayat Union – Miscellaneous Demand Register - Lease Items – Income Tax And Service Tax Collected From The Lessees not remitted To Government Account – Loss of Revenue RS.3.20 Lakh	3.20	-	3.20	205-207
42)	6.9.4	Thanjavur District - Panchayat Union – Inoperative Scheme Account Fund kept idle – Action to be taken - Rs.512.27 Lakhs	512.27	-	512.27	207-208
		Total	522.12	-	522.12	

7) VILLAGE PANCHAYAT

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
43)	7.9.1	Chengalpattu District – St.Thomas Mount Panchayat Union – Nanmangalam, Medavakkam, Pozhichalur Village Panchayats – Building Permission – Subdivision of plots – Short collection of building license fees - Financial loss - Rs.25.38 Lakhs	25.38	-	25.38	213
44)	7.9.2	Villupuram District – Thiyagadurgam Panchayat Union – Peelamedu Village Panchayat – House Tax levied – Surcharge on House Tax not levied for commercial institution – Loss of Revenue – Rs.5.11 Lakhs	5.11	-	5.11	214
45)	7.9.3	Thanjavur District and Perambalur District – Non – remittance of Tax Collection amount Rs.10.96 lakhs in the Bank – Defalcated – Rs.9.23 Lakhs remitted after pointed out in audit objections Loss amount Rs.1.73 Lakhs	10.96	9.23	1.73	215
46)	7.9.4	Perambalur District – Perambalur Panchayat Union - Elambalur Village panchayat – Building license Issued - Building license fees, regularization fees and scrutinising fees not collected - Loss of revenue Rs.1.35 Lakhs	1.35	-	1.35	216
47)	7.9.5	Virudhunagar District – Virudhunagar Panchayat Union– Sivagnanapuram Village Panchayat - Professional Tax –Collection pending from Tamil Nadu State Transport Corporation Employees Virudhunagar from the year 2014-15 – loss of Rs.38.04 Lakhs	38.04	-	38.04	217-218
Total			80.84	9.23	71.61	

8) UNIVERSITIES

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
No Paras selected						

9) PUBLIC LIBRARIES

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
No Paras selected						

10) MARKET COMMITTEES

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
48)	10.6.1	The Tamil Nadu State Agricultural Marketing Board (Tnsamb) - Annual Statutory Contribution By The District Market Committees To The Board (TNSAMB) – Amount Rs.1472.00 Lakh Not Remitted	1472.00	-	1472.00	230
		Total	1472.00	-	1472.00	

11) NON – PREPARATION & APPROVAL OF BUDGET

Sl. No.	Para. No	Details of Objections	Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
49)		Non – Preparation & Approval of Budget				231

MUNICIPAL CORPORATIONS

1) Greater Chennai Corporation:

1.1 Preamble

As per 2011 census the total population of Chennai Corporation is 46.46 lakhs. Population of Chennai Corporation comprises 23.36 lakhs Male and 23.10 lakhs Females. Total literacy rate is 90.18%. As per G.O.Ms.No.256 Municipal Administration and Water Supply Department dated.26.12.2009, the area of Chennai Corporation has been expanded to 426 sq.km.

After this annexation the population of Greater Chennai Corporation is increased to 70 lakhs. Greater Chennai Corporation is divided into 15 Zones and 200 divisions w.e.f 25.10.2011. The name of Chennai Corporation was modified as “Greater Chennai Corporation” w.e.f October 2015.

Out of 18 functions, enlisted in the Twelfth schedule of the Constitution, 13 functions have been devolved to Greater Chennai Corporation which is functioning as per “Chennai City Municipal Corporation Act 1919”.

1.2 Functions

Among the 13 functions devolved by the State Government, the function of providing infrastructure and basic amenities like Road, Storm water drain, Street lights, Solid waste Management, conservancy, Education, Public Health, Park and also the function of issuing Birth and Death certificate are carried out by the Greater Chennai Corporation. 15 Zones, 27 Departments and 3 Regional Deputy Commissioner offices are functioning to provide the above mentioned services.

S.No	Name of the Zones	Name of the Region
1	Tiruvottiyur	Northern Region
2	Manali	
3	Madhavaram	
4	Tondairpet	
5	Royapuram	

6	Thiru.vi.ka Nagar	Central Region
7	Ambattur	
8	Anna Nagar	
9	Tenampet	
10	Kodambakkam	
11	Valasaravakkam	Southern Region
12	Alandur	
13	Adayar	
14	Perungudi	
15	Sholinganallur	

Details of the Departments

S.No.	Name of the Department
1.	Public Health
2.	Solid waste Management
3.	District Family Welfare
4.	Bus Route Road
5.	Revenue
6.	Storm water drain
7.	Bridges
8.	Buildings
9.	General Department
10.	Mechanical Engineering
11.	Land and Estate
12.	Electrical
13.	Accounts central cell
14.	Works Department
15.	Parks and playgrounds
16.	Council Department
17.	Tax appellate Tribunal

18.	Pension Fund
19.	Provident Fund
20.	Elementary Education Fund
21.	Secondary & Higher Secondary Education Fund
22.	Quality control
23.	Special Projects
24.	Legal Cell
25.	Chief Engineer (General)
26.	Chief Engineer (Buildings)
27.	Chief Engineer (Planning)

The following units are also functioning

S.No	Name of the Unit	No of units
1	Maternity Hospital	15
2	Urban Health Centre	140
3	Communicable Disease Hospital	1
4	Diagnostic Centre	6
5	Public Laboratory	1
6	Dispensary	75
7	Printing press	1
8	Community Hall	55
9	Modern Slaughter House	3
10	Flood Relief Centres	5
11	Amma Canteen	407
12	Parks	525
13	Play grounds	210
14	Gymnastic centre	96
15	Swimming Pool	2
16	Community colleges (Nursing, Mechanical, Computer Science, Banking etc)	4
17	Industrial Training Institute	1

18	Nursery schools	175
19	Elementary, Middle, High & Higher secondary schools	281
20	Lorry station	15
21	Sub station	71
22	Ayush Hospital	3
23	Garbage Dumping Yard	2
24	Garbage Transfer Station	11
25	Veterinary health centre	4
26	Shelter for Homeless	47
27	Crematorium	206
28	Shuttlecock indoor stadium	4
29	Basket ball indoor stadium	1

The following standing committees are also functioning (each consists of 15 members)

1. Tax & Finance
2. Education (Parks & Playgrounds)
3. Health & Family welfare
4. Works
5. Town planning
6. Accounts & Audit

1.3 Maintenance of Accounts

Accrual based Accounting system is maintained for property Tax w.e.f 01.04.1982. As per schedule V, part III, Rule 17 of Chennai City Municipal Corporation Act 1919 and Section 7 of the Tamil Nadu Local Fund Audit Act, 2014 & Rules, 2016 the annual accounts of the corporation shall be furnished to audit before 30th June of the succeeding year.

The Demand, Collection and Balance for 12,24,331 Property Tax Assessments

S.No	Year	Demand	Collection	Balance	Percentage
		(Rs.in lakhs)			
1	2015-16	56551	32689	23862	57.80
2	2016-17	57984	36734	21250	63.35
3	2017-18	62259	36518	25741	58.65

1.4 Details of Income and Expenditure

The details of Income and Expenditure of the Greater Chennai Corporation for the year 2017-18 are furnished below.

Expenditure

S. No	Details	General Fund		Education Fund		Total (Rs. in lakhs)
		(Rs. in lakhs)	%	(Rs. in lakhs)	%	
1	Employees salary	116099.83	56.26	1204.5	56.42	117304.33
2	Administrative expenses	11319.68	5.48	226.86	10.62	11546.54
3	Operation & maintenance	64474.56	31.24	335.96	15.7	64810.52
4	Interest & Bank charges	13589.69	6.6	0.00	0.00	13589.69
5	Plan expenses	264.69	0.13	4.35	0.2	269.04
6	write off	551.38	0.26	0.00	0.00	551.38
7	Miscellaneous expenses	56.04	0.03	364.33	17.06	420.37
8	Depreciation	0.00	0.00	12285.55	0.00	12285.55
9	Accumulated Surplus	149054.08	0.00	659.78	0.00	149713.86
Total Expenses		355409.95	100.00	15081.33	100.00	370491.28

Income

S. No	Details	General Fund		Education Fund		Total (Rs. in lakhs)
		(Rs. in lakhs)	%	(Rs. in lakhs)	%	
1	Tax items	83914.52	44.75	15072.25	99.94	98986.77
2	Non-Tax items	24969.05	13.32	0.14	0.001	24969.19
3	Assigned Revenue	49662.41	26.48	0.00	0.00	49662.41
4	Grants & Contribution	15768.18	8.41	0.00	0.00	15768.18
5	Interest on investments	2.38	0.001	0.00	0.00	2.38
6	Interest earned	230.74	0.119	0.00	0.00	230.74
7	Miscellaneous Receipts	12977.50	6.92	8.94	0.059	12986.44
8	Accumulated Deficit	167885.17	0.00	0.00	0.00	167885.17
Total Income		355409.95	100.00	15081.33	100.00	370491.28

1.5 Details of Expenditure incurred for private conservancy:

S. No	Head	Account code	Expenditure in lakhs		
			2015-16	2016-17	2017-18
1	Private conservancy	230150100	21575.69	25153.43	26431.99

During 2017-18, the expenditure incurred for private conservancy is Rs.26,431.99 lakhs and the salary paid to sanitary workers is Rs.24,528.45 lakhs and the total conservancy expenditure is Rs.50,960.44 lakhs which is 31.58% of tax revenue of corporation. Action may be taken to improve the revenue of the corporation to match the expenses.

1.6 Revenues receivable

S.No	Receivables	Amount (Rs. in lakhs)
1	Property Tax	25741.41
2	Non-Tax items	11355.80
3	Advances for works	3552.07
4	Other advances	10277.11
	Total	50926.39

1. Municipal Fund:

Liabilities

31.03.2017 (Lakhs)	Head of Account	31.03.2018 (Lakhs)
29653.07	Loans from Government and Banks	22695.77
13194.63	Deposits Received (Works)	14255.32
3859.13	Employees liabilities – Salaries payable	3735.81
21683.39	Other liabilities	34413.94
100682.16	Elementary Education Fund	113673.46
58563.19	Accumulated Deficit Balance	-108097.99
25227.93	Earmarked Funds - Revenue fund	25888.31
26093.25	Erstwhile ULBs liabilities	26092.28
809.86	Earmarked Fund - Others	55606.05
2928.92	Library cess Payable	5427.29
1.23	Creditors - Suppliers	-
282696.76	Total	193690.24

Assets

31.03.2017 (Lakhs)	Head of Account	31.03.2018 (Lakhs)
19.02	Stock in Hand	154.48
146430.50	Receivables – Property Tax	147098.95
2440.18	Receivables – Professional Tax	10902.27
305.85	Receivables – Company Tax	453.53
1539.85	Receivables – Trade Licence fees	1573.34
1464.64	Receivables from other sources – Rent	2611.25
18822.07	Receivables from other sources - Interest due on fixed deposits	472.84
666.45	Advance from Employees	442.16
15926.36	Advance - Others	13921.46
13142.45	Cash and Bank Balances	16059.96
19.43	Investment General fund	0.00
-81343.04	Capital fund	0.00
-300.52	Pensioner Family Security fund	0.00
57.44	Free Fan and Grinder	0.00
218.96	Swatch Bharath – Mission;	0.00
119409.64	Total	193690.24

2. Capital Fund:

Liabilities

31.03.2017 (Lakhs)	Head of Account	31.03.2018 (Lakhs)
203770.16	Contribution	219909.59
97070.56	Funds for Schemes	120127.39
162308.17	Secured Loans	245017.68
	<u>Liabilities</u>	
87492.02	Deposits Received	95708.87
273.84	Other Liabilities	10710.89
19699.88	Chennai Mega city Development Mission	19351.63
84305.15	Fund Control Accounts	(-)74911.38
191770.89	Total	635914.67

Asset

31.03.2017 (Lakhs)	Head of Account	31.03.2018 (Lakhs)
502970.48	Fixed Assets	442279.27
150490.35	Capital work in progress	182415.62
5134.83	Investment General Fund	7795.27
	<u>Current Assets</u>	
576.06	Stock in Hand	428.35
16376.42	Loans Advances and Deposits	12497.61
(-)42651.56	Cash and Bank Balances	-9633.25
	<u>Fund Control Accounts</u>	
0.00	Revenue fund	0.00
20807.58	Education Fund	0.00
1083.82	JNNURM-BSUP	0.00
0.00	Earmarked Funds	0.00
131.80	Other Assets	131.80
22023.2	Total	635914.67

3. Earmarked Funds:

Liabilities

31.03.2017 (Lakhs)	Head of Account	31.03.2018 (Lakhs)
798.26	Dr.Muthulakshmi Reddy Magaperu Uthavi thittam	828.19
5005.79	CMDA Development Charges	6066.13
=	Development Charges (GCC -2017)	3.00
51.64	RCH Fund	236.86
0.04	Disaster Risk Management Programme Fund	0.04
12613.90	Demolition LEVY Fund	13548.03
200.00	Revolving Fund	200.00
2446.03	Solid Waste Management – Corpus Fund	2446.83
8654.79	Open Space Reservation Charges Fund	8829.28
2737.76	Swarna Jayanti Shahari Rozgar Yojana	2781.66

	(SJSRY)	
13148.53	MLACDS	15443.59
818.07	MPLADS	2629.96
20.87	Janani Suraksha Yojana	2.19
594.58	Moovalar Raamaamirtham Ammaiyar Ninaivu Marriage Assistance scheme	610.40
(-)25227.94	Earmarked Fund – Revenue Fund Account	(-)25888.31
(-)2962.10	Earmarked Fund – Capital Fund Account	(-)2962.11
(-)1322.37	Earmarked Fund – Elementary Education Account	(-)1347.95
94.09	Thanniraivu Thittam	100.47
6632.09	SPFGS Fund	6713.77
33483.92	Contributory Pension Scheme Fund	41648.41
93.34	Endowment Fund	100.37
49.01	Training Fund	52.21
(-)0.57	State Governement – Thanniraivu Thittam – Government Contribution	(-)0.57
(-)196.98	State Governement – Namaku Namme Thittam	(-)194.05
152.18	MPLADS Contigent Fund	156.02
70.33	State Governement – Thanniraivu Thittam – Public Contribution	70.33
4496.71	NULM (National Urban Livehood Mission)	4644.66
0.00	Other contributions	330.48
4719.22	Total	77049.89

Assets

31.03.2017 (Lakhs)	Head of Account	31.03.2018 (Lakhs)
223.24	Capital Work in Progress (MP& MLA Funds)	228.60
102.46	Investment General Fund	106.68
39600.38	Investment and Other Funds	49181.38
22526.72	Cash and Bank Balances	27533.23
62452.8	Total	77049.89

1.7 Investments

The details of investments made by the Greater Chennai Corporation during 2017-18 are furnished below.

S. No	Fund (Account code)	Opening Balance	Investments	Amount received on maturity	Balance
		(Rs. in lakhs)			(Rs. in lakhs)
1	Capital Fund fixed (420800100)	5124.84	2660.44	0.00	7785.28
2	General fund fixed (420800100)	19.44	1.62	21.06	0.00
3	Training Fund (420800100)	31.00	0.00	0.00	31.00
4	SPFGS Fund (421800001)	7330.53	78.98	0.00	7409.51
5	Endowment Fund (420800200)	71.46	4.23	0.00	75.69
6	Contributory Pension Scheme Fund (421800003)	32269.85	9502.02	0.00	41771.87
	Total	44847.12	12247.29	21.06	57073.35

The amount of investments made as on 31.03.2018 stands at Rs. 57073.35 lakh.

1.7.1 Loans

The loan liability of the Greater Chennai Corporation as on 2017-18 is furnished below.

S.No	Head	Amount of loans pending as on 31.03.18 (Rs. in lakhs)
1	Interest free State Government loan	71034.59
2	Other loans with interest (TUFIDCO, TNUDF, Indian Bank, ICICI etc.)	173983.10
	Total	245017.69

Appropriate action may be taken to improve the income of the corporation to reduce the loan liability (Annexure-I)

Annexure

Loan details of Greater Chennai Corporation for the year 2017-18

S. No	Account Code	Head	Opening Balance as on 01.04.2017	Loan obtained during 2017-18	Refund of loan during 2017-18	Balance amount of loan as on 31.03.18	Interest paid during 2017-18
			(Rs. In lakhs)				
I. Interest free Govt. Loan							
1.	330-10-01-01	JNNURM Bridge	784.91	0.00	82.20	702.71	-
2.	330-10-01-02	JNNURM-Stormwater drain	19296.59	0.00	0.00	19296.59	-
3.	330-10-01-03	JNNURM – Heritage Buildings	57.75	0.00	13.07	44.68	-
4.	330-10-01-04	JNNURM – Solid Waste Management	195.41	0.00	78.16	117.25	-
5.	330-20-01-02	Ways & Means Advance Capital	400.00	50423.00	0.00	50823.00	-
6.	330-20-01-00	Loans for Capital Works	50.36	0.00	0.00	50.36	-
Total			20785.02	50423	173.43	71034.59	
II. Other Loan with Interests							
7	330-30-01-00	TUFIDCO– MCP	35.24	0.00	35.36	-0.12	0.60
8	330-30-02-00	TUFIDCO– MIDF	37488.24	5818.67	4523.94	38782.97	1616.86
9	330-30-03-00	TNUDF– KFW	19904.69	1633.00	2040.01	19497.69	1695.58
10	330-30-04-00	WORLD BANK-TNSUDP (I-SWD)	19000.00	27000.00	0.00	46000.00	2662.65
11	330-60-00-02	Other Loans – Indian Bank	37371	0.00	37371.00	0.00	1770.83
12	330-60-00-03	Other Loans – ICICI Bank	7947.9	0.00	7947.90	0.00	372.98
13	330-60-00-04	Other Loans –CANARA Bank	19651.5	4651.50	24303.00	0.00	1049.19
14	330-60-00-05	Other Loans – SBI Bank	0.00	69621.90	0.00	69621.90	2358.78
15	330-80-00-00	Loans of local bodies merged with Corporation	124.57	0.00	43.91	80366	7.56
Total			141523.14	108725.07	76265.12	173983.10	11535.03
Grand Total			162308.16	159148.07	76438.55	245017.68	11535.04

1.8 Education Tax

Education Tax of Rs.15072.25 lakh for the year 2017-18 was transferred from the Municipal fund to the Elementary Education Fund of Greater Chennai Corporation. After incurring an expenditure of Rs.364.33 lakhs, the surplus in Elementary Education Fund stands at Rs.14707.92 lakhs. This amount may be utilized for capital works pertaining to education.

The details of amount of education tax transferred from Municipal fund from the year 1990-91 to 2017-18 are furnished below.

S.No	Year	Education Tax Transferred	Expenditure	Surplus
		(Rs. In lakhs)		
1.	1990-91 to 2008-09	57888.01	2046.60	55841.41
2.	2009-10	7869.50	227.53	7641.97
3.	2010-11	8212.93	267.76	7945.17
4.	2011-12	7405.50	266.55	7138.95
5.	2012-13	7635.10	240.54	7394.56
6.	2013-14	6202.77	218.31	5984.46
7.	2014-15	16320.34	314.10	16006.24
8.	2015-16	12405.23	306.38	12098.85
9.	2016-17	14914.11	359.12	14554.99
10.	2017-18	15072.25	364.33	14707.92
	Total	153925.74	4611.22	149314.52

1.9 Library cess

The library cess amount Rs.5427.28 lakhs is lying in Revenue fund during the year 2017-18. This amount has to be remitted to Chennai District Local Library Authority.

As per G.O.Ms.No.92, School Education Department, dt.23.04.2008 the library cess has to be collected at the enhanced rate of 10 paise instead of 5 paise for every one rupee of Property tax. But the library cess is collected at 5 paise rate in 7 Zones (4, 5, 6, 8, 9, 10 and 13) of Greater Chennai Corporation. This defect shall be rectified immediately.

1.10 Amma Canteen

As per G.O.Ms.No.21 Municipal Administration & Water Supply department, dt.17.01.2013, 200 nos of Amma Canteen, one each for every Division were started to provide hygienic food to down-trodden at low rate. In addition to that, 207 more numbers of Amma Canteen were started taking the total numbers of Amma Canteen to 407 during 2017-18.

The following food items are provided in Amma Canteen at low rate.

S.No	Food Items	Rate (Rs.)
1	Idly (1 No)	1
2	Chappathi (2 Nos)	3
3	Mixed Rice	5
4	Curd Rice	3

As the Amma Canteens are functioning for the welfare of the poor people, the accumulated excess, expenditure of Rs.50994.00 lakhs from 2013-14 to 2017-18, due to subsidized pricing of food has to be reimbursed from the Government. The Administrative initiative towards reimbursement is pending vide file No.B/3132/2016/Health Department.

1.11 Serious defects noticed in Audit

The Audit of the Greater Chennai Corporation is done as per Rule 19D of schedule V of Chennai City Municipal Corporation Act 1919 and under Section 4 of Tamil Nadu Local Fund Audit Act 2014 and Rules 2016. Only selected objections are being brought to the notice of the Government as per Section 20 of Tamil Nadu Local Fund Audit Act 2014.

1.11.1. Social Welfare Schemes of Central and State Governments, implemented by Greater Chennai Corporation – Interest earned – not remitted into respective Government Head of Accounts – Rs.21.94 lakh

Para No.10 / 2017/18

Interest earned during 2017-18 from Saving Bank Account in respect of Social Welfare Schemes of Central and State Governments, implemented by Greater Chennai Corporation, has not been remitted into respective Government Head of Accounts so far. The details are given below.

S.No.	Scheme	Bank Account details	Interest earned during the year 2017-18	
			Date	Amount Rs.
1.	Moovalur Ramamirtham Ammaiyar Ninaivu marriage Assistance Scheme	4262 IOB Bank	03.05.2017	3,60,072
			07.08.2017	7,88,325
			06.11.2017	5,66,852
			05.02.2018	4,66,224
			Total	21,81,473
2.	Janani Suraksha Yojana	854469639 IB Bank / Park Town Branch	30.04.2017	6,001
			31.07.2017	2,235
			31.10.2017	2,457
			31.01.2018	1,994
			Total	12,686

Summary

State Government Scheme	S.No.1	Rs. 21,81,473
Central Government Scheme	S.No.2	Rs. 12,686
Total		Rs. 21,94,159

Hence action may be taken to remit the interest earned into respective Government Head of Accounts and the fact may be intimated to audit.

Reply:

This para has been communicated vide letter Rc.No.4292/MA4/2021, Dated 17.02.2021 to the Commissioner, Greater Chennai Corporation. Interim reply has been received stating that action is being initiated to remit the interest into Government Head of Account.

1.11.2 Greater Chennai Corporation – 2017-18 –Family welfare Department - Dr.Muthulakshmi Reddy Maternity Benefit scheme – Grant Received from the Government Department of Health and Family Welfare – interest received from 16 SB Accounts not remitted to the Government Account Amount Rs.203.80 lakhs needs to remitted to the Government Account.

Para No.11/ 2017/18

Dr.Muthulakshmi Reddy Maternity Benefit scheme is implemented by Family welfare Department of Greater Chennai Corporation. Interest earned during 2017-18 from 16 saving bank a/c in respect of the above scheme has not been remitted into Government Head of Account. The details are given below.

S.No.	Zone	IOB Savings Bank Account No.	Interest earned for the year 2017-18 (Rs.)
1.	Head Office	3535	26,31,921
2.	Medical Zone-1	30000	11,35,558
3.	Medical Zone-2	5600	27,407
4.	Medical Zone-3	5694	2,15,877
5.	Medical Zone-4	0099	38,54,705
6.	Medical Zone-5	2406	21,13,679
7.	Medical Zone-6	3335	22,92,172
8.	Medical Zone-7	5561	4,35,219
9.	Medical Zone-8	4358	17,39,364
10.	Medical Zone-9	7371	29,99,456
11.	Medical Zone-10	0961	16,86,565
12.	Medical Zone-11	6922	35,646
13.	Medical Zone-12	6611	3,84,084
14.	Medical Zone-13	9302	7,97,477
15.	Medical Zone-14	7425	15,677
16.	Medical Zone-15	1013	15,765
	Total		2,03,80,572

A sum of Rs. 55,95,78,000/- was released for this scheme from the Govt. for the year 2017-18 and deposited in the Bank Account No.3535 and the amount has been disbursed to the beneficiaries through the Bank Accounts maintained in the name of Accounts Officer of the Zones.

And this account is maintained in the name of Accounts Officer of the Concerned Zones.

The fund has been allotted every year by the Directorate of Public Health and Preventive Medicine, and interest earned from the above said 16 Savings Bank Accounts of Rs.2,03,80,572/- should be remitted into the following head of A/c.

“0049 Interest Receipt – 04 Interest receipts of state / union territory government / 110 interest realized on investment of cash balances / other receipts”
[DPC 0049-04-110AA-0004]

Reply:

Objected amount of Rs.203.80 lakhs was remitted into Government Account through Indian Overseas Bank Cheque No.451960, Dated 25.09.2019.

2) OTHER MUNICIPAL CORPORATIONS **(Except Chennai Corporation)**

2.1 Out of 18 functions enlisted in the Twelfth Schedule of the constitution, 17 functions have been devolved to the municipal corporations by the government of Tamil Nadu. There are eleven municipal corporation (other than Greater Chennai Corporation) functioning in Tamil Nadu. They are

S.No	Corporation	Year of the enactment of Act
1	Madurai	1971
2	Coimbatore	1981
3	Tiruchirappalli	1994
4	Salem	1994
5	Tirunelveli	1994
6	Erode	2008
7	Tiruppur	2008
8	Vellore	2008
9	Thoothukudi	2008
10	Thanjavur	2013
11	Dindigul	2013

2.2The above eleven corporations are functioning as per the Act mentioned against each municipal corporation. The total area of the corporation is 1193.35 sq.km and the population is 80,64,605. Among the above total population, male are 40,39,514 and Female are 40,25,091. The literacy rate of the total population is 82.33%. There are totally 21,49,650 numbers of Property Tax Assessments. Out of this only 11,90,875 assessments are provided with water connections. The demand of revenue receipt is Rs.83106.21 lakhs. The outstanding loan amount in Revenue Fund of the eleven corporations is Rs.184188.46 lakhs. The balance amount of revenue receipt to be collected at the end of 2017-18 is Rs.128986.46 lakhs. The demand of Audit fees for the year 2017-18 is Rs.601.34 lakhs only. The above eleven corporations have to finalise their Annual Accounts within three months from the completion of the respective financial year. As per section 4, 6 and 15 of the Local Fund Audit Act 2014 and section 10 of the Rule 2016, the audit on the accounts of the corporations is conducted and the Audit Report is issued by the Local Fund Audit Department.

The above eleven corporations are maintaining separate accounts under three heads namely Revenue & capital fund, water supply fund and Elementary Education fund. These accounts are being maintained through centralized web based software in a phased manner w.e.f 11.09.2015 in all eleven corporations. The abstract of the above three accounts is furnished below.

Income - Expenditure and Assets – Liabilities for the year 2017-18
Expenditure

S. No.	Nature of Expenditure	Total (Rs. in lakhs)
1	Personnel cost – salaries	66685.20
2	Personnel Costs – others	6332.03
3	Terminal & Retirement benefit	21861.70
4	Operating Expenses	52965.66
5	Repair & Maintenance	25921.38
6	Programme (Training & Campain) Expenses	4205.89
7	Administrative Expenses	14013.45
8	Finance Expenses	10050.05
9	Other expenditure	6025.15
10	Depreciation	69143.98
Total		277204.49

Income

S. No.	Nature of Income	Total (Rs. in lakhs)
1	Property Tax	51348.46
2	Other Taxes	9948.61
3	Assigned Revenue	12159.36
4	Devolution Fund	69471.68
5	Service charge & fees	29332.72
6	Grants	15204.76
7	Sales & Hire charges	5573.56
8	Other income like Rent, Interest etc.,	38800.89
9	Deficit	45364.45
Total		277204.49

Liabilities

S. No.	Nature of Liabilities	Total (Rs. in lakhs)
1	Grants and Contributions	628613.92
2	Loans	184188.46
3	Interest on loans	854.64
4	Recoveries from staff pay bill	17061.09
5	Accounts payable (Street light charge, salary, contractor, supply in Railway)	116081.92
6	Deposits Repayable	43194.95
7	Tax deducted payable	1791.68
8	Other liabilities	73158.55
9	Other Bank balances	2091.47
10	Accumulated Depreciation	523000.85
11	Accumulated Surplus	176957.27
Total		1766994.80

Assets

S. No.	Nature of Assets	Total (Rs.in lakhs)
1	Fixed Assets	1261778.44
2	Cash & Bank Balance	132627.73
3	Stock	683.43
4	Tax & fees receivable	128986.46
5	Staff Advance	11439.94
6	Other Advance	136538.00
7	Investment & Interest	94940.80
Total		1766994.80

Tiruchirappalli Corporation

2.3.General

Tiruchirappalli Corporation came into existence as per Tiruchirappalli City Municipal Corporation Act, 1994. The Corporation Occupies an area of 167.2 Sq.Km. and had a population of 8,47,387 which includes 4,18,400 Males and 4,28,987 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	Srirangam Division
2.	Golden rock Division
3.	Ariyamangalam Division
4.	Co-Abishegapuram Division

2.3.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 4,21,307 and number of Water Tax assessment is 2,19,240.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	3298.56	1651.19	1645.46	3552.29	1778.20	1774.09
2)	2017-18	3509.19	1764.77	1742.49	3779.13	1900.52	1879.53

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
645.69	534.47	111.22	50.05	99.65	82.78
706.92	558.61	147.58	50.29	98.74	79.02

1) Property Tax

Property Tax current year demand of Rs. 3509.19 lakhs which has increased 6% over previous year demand of Rs. 3298.56 lakhs. Like wise, current year collection of Rs.1764.77 lakhs which has increased 6.4% over previous year collection of Rs.1651.19 lakhs.

2) Water Tax

Water Tax current year demand of Rs.3779.13 lakhs which has increased 6% over previous year demand of Rs.3552.29 lakhs. Like wise, current year collection of Rs.1900.52 lakhs which has increased 6.4 % over previous year collection of Rs. 1778.20 lakhs.

3) Education Tax

Education Tax current year demand of Rs.706.92 lakhs which has increased 8.5% over previous year demand of Rs.645.69 lakhs. Like wise, current year collection of Rs.558.61 lakhs which has increased 4.3% over previous year collection of Rs. 534.47 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	981.35	906.97	74.38	92.42
2)	2017-18	1068.31	958.87	109.44	89.76

Profession Tax current year demand of Rs.1068.31lakhs which has increased 8.1% over previous year demand of Rs.981.35 lakhs. Like wise, current year collection of Rs.958.87 lakhs which has increased 5.4% over previous year collection of Rs.906.97 lakhs.

5) Gross - Income

Current year Gross Income of Rs.23345.38 lakhs, which has decreases of Rs.3874.12 lakhs as against previous year Gross Income of Rs.27219.50 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.26419.71 lakhs, which has increases of Rs.1822.56 lakhs as against previous year Gross Expenditure of Rs.24597.15 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.3074.32 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	16722.77	21900.92	5178.15	5676.44	4341.56	1334.88

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
946.18	177.23	768.95	-3074.32

2.3.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.500.24 lakhs. Current year pending advance is Rs.17013.31 lakhs. Current year pending advance Rs.16513.07 lakhs is increased over previous year.

2) Assets:

Previous year Assets value is Rs.69965.15 lakhs. Current year Assets value is Rs.122707.41 lakhs. Current year Assets value Rs.52742.26 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.10136.03 lakhs. Current year Loan pending is Rs.11636.03 lakhs. Current year Loan pending Rs.1500.00 lakhs is increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in Accumulated Surplus of Rs. 48194.50 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	39881.10	2530.02	8857.70	51268.82	Surplus
2)	2017-18	34702.95	3864.89	9626.66	48194.50	Surplus

Tiruchirappalli Corporation

Expenditure

Sl. No	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
1	Establishment Expenses	7567.78	588.74	0.00	8156.52
2	Wages	605.38	17.39	48.30	671.07
3	Pension	3156.40	49.86	0.00	3206.26
4	Operation & Maintenance	2611.84	931.78	1.20	3544.82
5	Repair & Maintenance	1318.09	943.53	2.03	2263.65
6	Scheme	972.37	0.00	0.00	972.37
7	Administrative Expenses	1149.59	964.54	1.60	2115.70
8	Programme Expenses	52.65	0.00	0.00	52.65
9	Depreciation	4466.85	845.72	124.10	5436.67
10	Surplus	0.00	1334.87	768.95	2103.82
Total		21900.92	5676.43	946.18	28523.53

Income

Sl. No	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
1	Tax Revenue	1975.10	1979.45	706.93	4661.48
2	Rental Income & Municipal Properties	1068.31	0.00	0.00	1068.31
3	Grants(Contribution for Specific Purpose)	478.48	0.00	0.00	478.48
4	Earmarket Fund	8258.40	0.00	0.00	8258.40
5	Fees & User Charges	687.27	2759.03	0.00	3446.30
6	Grant	4.79	643.46	0.00	648.25
7	Sale and Higher Charges	25.24	0.00	0.00	25.24
8	Other Income	4525.18	294.49	239.25	4758.92
9	Deficit	5178.15	0.00	0.00	5178.15
Total		21900.92	5776.43	946.18	28523.53

Tiruchirappalli Corporation

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Revenue Fund
(Rs.in lakhs)					
38364.79	Government Grant	39229.92	11170.80	0.00	50400.72
10136.03	Secured Loan	56.03	11580.00	0.00	11636.03
3391.46	Deposit	2693.55	659.94	47.95	3401.44
870.07	Repayment of Tax	184.30	0.00	0.00	184.30
4228.17	Other Liabilities	1292.63	243.13	0.00	1535.76
0.00	Accumulated Depreciation	51036.09	8466.12	830.54	60332.75
51268.81	Accumulated surplus	34702.95	3464.89	9629.66	48194.50
108259.33	Total	129195.47	35984.88	10505.15	175685.50

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
69965.16	Fixed Assets	100781.89	17690.74	4234.78	122707.41
16869.89	Cash & Bank closing Balance	4834.25	5204.76	896.74	10935.75
187.72	Stocks	112.72	75.00	0.00	187.72
14054.91	Prior year income & Taxes & Charges	8468.78	4892.15	670.51	14031.44
500.24	Staff Advances	368.76	8.45	0.00	377.21
0.00	Other Advance	9877.07	6155.91	603.12	16636.10
6681.32	Investments & Interest earned	4752.00	1957.87	4100.00	10809.87
108259.33	Total	129195.47	35984.88	10505.15	175685.50

2.3.3. Audit Objections

Only a few objections involving serious irregularities raised during 2017-18 audit of above eleven corporations are hereby being brought to the notice of the Government as per section 20 of the Tamil Nadu Local Fund Audit Act 2014. These objections are consolidated corporation wise and furnished below.

2.3.3.1. Tiruchirappalli Corporation – Modern slaughter house constructed at Gandhi Market – follow-up action to be initiated to receive the balance grant of Rs.90.11 lakhs from Central and State Governments.

Para No.06/2017-18

File No. E2 / 285 / 2014 / Main

Administrative sanction was accorded for Rs.357.41 lakhs to construct a modern slaughter house at Gandhi Market in Ariyamangalam zone as per the proceedings of the Commissioner of Municipal Administration R.C.No. 14427 / P2 / 2015, Dated. 15.05.2015 and a Central Government grant of Rs.145.83 lakhs from Ministry of food processing industries was sanctioned through the Ministry's Letter D.O.No.30-212 / 2013 Abattoir Dated. 31.12.2013.

The work was completed on 23.08.2017 against the deadline date of 20.02.2016. The completion report was also received from the Chief Engineer, Commissionerate of Municipal Administration, Chennai.

This modern slaughter house came into public use on 01.10.2017 and it was leased out. The lease period ended on 31.03.2018. Since 01.04.2018 it has been placed under departmental daily collection.

However, the balance grant from Central and State Governments have not been received, the details of which are as follows:

Grant Details:

Name of the funding Institution	Estimate Amount	Actual Expenditure	Grant Received Amount	Balance Grant to be Received
	(Rs. in Lakhs)			
MoFPI	145.83	137.89	116.45	21.44
State Government	72.62	68.67	0.00	68.67
ULB	138.96	131.39	0.00	0.00
Total	357.41	337.95	116.45	90.11

Therefore, follow-up action must be initiated to receive the balance grant Rs.90.11 lakhs from the Central and State Government.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Pending grant Rs.90.11 lakh not received.

2.3.3.2. Tiruchirappalli Corporation – Ponmalai Zone – Construction of Modern Slaughter house – Scheme abandoned – Implicit loss Rs. 37.86 lakh – Defects.

Para No.7/2017-18

File No. E2 / 285 / 2014 / Main

During the course of 2017-18 audit, it was observed that an estimate of Rs.691.78 lakhs was prepared for the construction of Abattoir at Panjapur in the territorial area of the Ponmalai Zone, with funding contribution of Rs.32.08 Lakhs from the Central Government.

The tender was called for and the work order was issued to the lowest bidder namely M/s. New Growth Infra Private Limited, and M/s. Chennai Abattoir was designated as consultant to review the scheme.

While the work was in progress the public in the area opposed the project and urged the Government authorities to abandon the project as it would cause health and environmental hazards to the people in the neighborhood. Consequently, the work was abandoned in the middle and the expenditure incurred thus for amounts to Rs.37.86 Lakhs of which Rs.32.08 Lakhs is Central Government grant and remaining Rs.5.78 Lakhs is from the General Fund of the Corporation. This implicit loss of Rs.37.86 Lakhs might have been avoided had the proposal been finalized after seeking the public opinion.

Reply:

The proposal dated 24.12.2018 had been sent to Government and awaiting for orders.

Madurai Corporation

2.4. General

Madurai Corporation came into existence as per Madurai City Municipal Corporation Act 1971. The Corporation Occupies an area of 147.99 Sq.km. and had a population of 30,38,252 which includes 15,26,475 Males and 15,11,777 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	West
2.	North
3.	East
4.	South

2.4.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 3,16,854 and number of Water Tax assessment is 1,71,276.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	2046.60	948.00	1098.60	6016.73	2697.78	3318.95
2)	2017-18	2425.70	893.50	1532.20	8247.34	3037.88	5209.46

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
3750.78	1772.75	1978.03	46.32	44.66	47.26
4083.50	1518.94	2564.56	36.83	36.83	37.19

1) Property Tax

Property Tax current year demand of Rs. 2425.70 lakhs which has increased 18.52% over previous year demand of Rs. 2046.60 lakhs. Like wise, current year collection of Rs.893.50 lakhs which has decreased 5.75% over previous year collection of Rs.948.00 lakhs.

2) Water Tax

Water Tax current year demand of Rs.8247.34 lakhs which has increased 27.05% over previous year demand of Rs.6016.73 lakhs. Like wise, current year collection of Rs.3037.88 lakhs which has increased 11.19 % over previous year collection of Rs. 2697.78 lakhs.

3) Education Tax

Education Tax current year demand of Rs.4083.50 lakhs which has increased 8.15% over previous year demand of Rs.3750.78 lakhs. Like wise, current year collection of Rs.1518.94 lakhs which has decreased 14.31% over previous year collection of Rs. 1772.75 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	2541.76	1527.11	1014.65	60.08
2)	2017-18	2673.78	1425.77	1248.01	53.32

Profession Tax current year demand of Rs.2673.78 lakhs which has increased 4.93% over previous year demand of Rs.2541.76 lakhs. Like wise, current year collection of Rs.1425.77lakhs which has decreased 6.63% over previous year collection of Rs.1527.11 lakhs.

5) Gross - Income

Current year Gross Income of Rs.36745.43 lakhs, which has increases of Rs.22002.99 lakhs as against previous year Gross Income of Rs.14742.44 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.40267.04 lakhs, which has increases of Rs.9761.77 lakhs as against previous year Gross Expenditure of Rs.30505.27 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.3521.61 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	25584.50	32670.61	-7086.11	8868.69	6830.37	2038.32

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
2292.24	766.06	1526.18	- 3521.61

2.4.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.7641.79 lakhs. Current year pending advance is Rs. 1033.42 lakhs. Current year pending advance Rs.6608.37 lakhs is decreased over previous year.

2) Assets:

Previous year Assets value is Rs.186783.73 lakhs. Current year Assets value is Rs.197912.17 lakhs. Current year Assets value Rs.11128.44 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.16364.11 lakhs. Current year Loan pending is Rs.16979.48 lakhs. Current year Loan pending Rs.615.37 lakhs is increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Deficit of Rs. 55460.29 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	-10807.21	10976.76	17346.20	17515.75	Surplus
2)	2017-18	-88417.93	13936.89	19020.75	-55460.29	Deficit

Madurai Corporation

Expenditure

S. No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Personnal cost				
	i) Salaries	9580.15	1022.18	0.42	10602.75
	ii) Others	31.61		0.00	31.61
2	Teriminal And Retirment Benefits	4563.45	1065.21	220.26	5848.92
3	Operating Expenses	8039.83	980.33	24.35	9044.51
4	Repairs and Maintenance	1502.50	2497.21	43.14	4042.85
5	Programme Expenses	400.01	0.00	0.00	400.01
6	Administrative Expenses	879.79	68.87	327.76	1276.42
7	Finance Expenses	141.18	202.85	0.00	344.03
8	Depreciation	7532.09	993.72	150.13	8675.94
9	Surplus	0.00	2038.33	1526.18	3564.51
	Total	32670.61	8868.70	2292.24	43831.55

Income

S. No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Property Tax/water Tax/Education Tax	4871.80	3943.84	1965.37	10781.01
2	Other Taxes	1563.84	0.00	0.00	1563.84
3	Assigned Revenue	1018.87	0.00	0.00	1018.87
4	Devolution Fund	12317.66	497.52	0.00	12815.18
5	Service Charges & Fees	1116.75	4077.05	0.00	5193.80
6	Grants And Contribution	84.11	0.00	0.00	84.11
7	Sale & Hire Charges	87.75	37.80	0.00	125.55
8	Other Income	4523.72	312.48	326.87	5163.07
9	Deficit	7086.12	0.00	0.00	7086.12
		32670.62	8868.69	2292.24	43831.55

Madurai Corporation

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
Loans					
16364.11	Government / Loans	441.63	4523.06	0.00	4964.69
	TUFIDCO	10758.36	0.00	0.00	10758.36
	TNUDF	1256.43	0.00	0.00	1256.43
Current Liabilities					
17356.20	Deposits Payable	5452.52	12636.57	126.96	18216.05
411.13	Deduction from Staff Salary Payable	-349.83	0.00	10.28	-339.55
69555.57	Other Payable	7962.10	0.00	55.91	8018.01
24844.45	Library Cess Payable	3496.34	0.00	0.00	3496.34
	Municipal Contribution	15292.33	1302.39	407.56	17002.28
0.00	Government Contribution	58358.78	17648.04	0.00	76006.82
0.00	Private Contribution	34.62	0.00	0.00	34.62
0.00	Tax Collection in Advance	100.97	0.00	0.00	100.97
93311.12	Government Grants	19064.01	4048.60	0.00	23112.61
0.00	Others	144030.74	0.00	0.00	144030.74
17515.75	Accumulated Deficit/Surplus	-88417.93	13936.89	19020.75	-55460.29
239358.33	Total	177481.07	54095.55	19621.46	251198.08

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
186783.73	Fixed Assets / Assets	151017.04	37673.29	9221.84	197912.17
18565.22	Property Tax Receivable / Charges Receivable	6435.22	12147.81	0.00	18583.03
17767.69	Other items Receivable	2514.25	0.00	2410.06	4924.31
7231.23	Investment - Fixed Deposit	839.08	36.29	0.00	875.37
455.54	Staff Advances	43.83	0.00	0.00	43.83
7186.25	Other Advances	829.71	142.03	17.85	989.59
1368.67	Cash at Bank, Cash on hand, Fund Transfer & Others	15801.94	4096.13	7971.71	27869.78
239358.33	Total	177481.07	54095.55	19621.46	251198.08

Salem Corporation

2.5. General

Salem Corporation came into existence as per Salem City Municipal Corporation Act 1994 The Corporation Occupies an area of 91.34 Sq.km. and had a population of 8,29,267 which includes 4,17,317 Males and 4,11,950 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	Sooramagalam
2.	Asthampatti
3.	Amma pettai
4.	Kondalampatti

2.5.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 1,99,265 and number of Water Tax assessment is 1,04,446.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	1360	1013	347	1052.95	784.34	268.61
2)	2017-18	1483	1048	435	1148.00	811.66	336.74

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
438.73	326.81	111.92	74.5 %	74	74.5
478.50	338.19	140.30	70.6%	70.7	70.6

1) Property Tax

Property Tax current year demand of Rs. 1483.00 lakhs which has increased 9.04 % over previous year demand of Rs. 1360.00 lakhs. Like wise, current year collection of Rs.1048.00 lakhs which has increased 3.46% over previous year collection of Rs.1013.00 lakhs.

2) Water Tax

Water Tax current year demand of Rs.1148.00 lakhs which has increased 9.03% over previous year demand of Rs.1052.95 lakhs. Like wise, current year collection of Rs.811.66 lakhs which has increased 3.48 % over previous year collection of Rs. 784.34 lakhs.

3) Education Tax

Education Tax current year demand of Rs.478.50 lakhs which has increased 9.06 % over previous year demand of Rs.438.73 lakhs. Like wise, current year collection of Rs.338.19 lakhs which has increased 3.48% over previous year collection of Rs. 326.81 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	1086.07	590.19	495.88	54.39
2)	2017-18	882.10	513.30	368.80	58.19

Profession Tax current year demand of Rs.882.10 lakhs which has decreased 18.70% over previous year demand of Rs.1086.07 lakhs. Like wise, current year collection of Rs.513.30lakhs which has decreased 13% over previous year collection of Rs.590.19 lakhs.

5) Gross - Income

Current year Gross Income of Rs.20392.18 lakhs, which has increases of Rs.4693.95 lakhs as against previous year Gross Income of Rs.15698.23 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.24006.34 lakhs, which has increases of Rs.613.38 lakhs as against previous year Gross Expenditure of Rs.23392.96 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.2441.14 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	15444.92	14861.12	583.80	4286.50	7900.72	(-) 3614.16

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
660.70	71.48	589.22	(-)2441.14

2.5.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.5230.05 lakhs. Current year pending advance is Rs.3482.82 lakhs. Current year pending advance Rs.1747.23 lakhs is decreased over previous year.

2) Assets:

Previous year Assets value is Rs.108567.61 lakhs. Current year Assets value is Rs.115417.12 lakhs. Current year Assets value of Rs.6849.51 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.29654.60 lakhs. Current year Loan pending is Rs.40982.12 lakhs. Current year Loan pending Rs.11327.52 lakhs is increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Surplus Rs. 5744.48 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	92761.55	67369.41	8949.23	169080.19	1125.84 Surplus
2)	2017-18	113494.62	23414.14	10555.56	178707.04	5744.48 Surplus

Salem Corporation
Expenditure

S.No	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
1.	Salary	5867.54	1681.69	0.00	7549.23
2.	Salary – Others	0.00	0.00	0.00	0.00
3.	Pension	2055.90	0.00	0.00	2055.90
4.	operating expenses	2404.63	3351.55	2.26	5758.44
5.	Repairs & Maintenance	0.00	0.00	6.87	6.87
6.	Scheme Expenditure	582.06	0.00	0.00	582.06
7	Administrative Expenditure	293.39	450.49	0.88	744.76
8	Other Expenses	919.08	1986.88	10.78	2916.74
9	Depreciation	2738.52	430.11	50.69	3219.32
10	Surplus	583.80	0.00	589.22	1173.02
11	Other Items	0.00	0.00	0.00	0.00
Total		15444.92	7900.72	660.70	24006.34

Income

S.No	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
1.	Property Tax	1483.36	1148.40	646.27	3278.03
2.	Other Taxes	507.85	0.00	0.00	507.85
3.	Assigned Revenue	701.56	2807.29	0.00	3508.85
4.	Devolution Fund	7734.85	0.00	0.00	7734.85
5.	Charges & Fees	789.28	0.00	0.00	789.28
6.	Grants & Contribution	1456.58	0.00	0.00	1456.58
7	Rentals & Sales	81.56	3.40	14.43	99.39
8	Other Receipts	2689.88	327.47	0.00	3017.35
9	Deficit	0.00	3614.16	0.00	3614.16
Total		15444.92	7900.72	660.70	24006.34

Salem Corporation

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
77222.25	Govt Contribution	38564.11	36376.49	110.11	75050.71
29654.59	Loans	21479.67	19502.45	0.00	40982.12
0.00	Interest on loans	0.00	0.00	0.00	0.00
6002.42	Employee Deductions Payable	6468.63	847.73	0.00	7316.36
0.00	Payables	3805.15	2872.00	0.00	6677.15
5063.96	Deposits	2177.26	2253.74	20.35	4451.35
0.00	Tax Deductions Payable	69.13	33.10	0.29	102.52
19669.54	Other Items	5162.74	14522.63	1685.56	21370.93
0.00	Bank balance – others	989.69	0.00	0.00	989.69
0.00	Accumulated Depreciation	12322.73	3699.00	0.00	16021.73
11443.08	Accumulated Deficit	22455.51	(-)25450.38	8739.35	5744.48
126169.68	Total	113494.62	54656.76	10555.66	178707.04

Asset

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
108567.65	Fixed Assets	57986.16	52289.04	5141.92	115417.12
941.36	Cash & Bank Balance	32491.32	802.81	163.66	33457.79
0.00	Stock	38.54	103.46	0.00	142.00
9607.29	Tax & Fees & other Receivables	3534.00	4289.10	5249.03	13072.13
62.44	Employee Advance	51.45	12.19	1.05	64.69
(-) 5292.49	Other Advances	1095.49	(-)4643.00	0.00	(-)3547.51
7753.00	Other Items	15479.53	0.00	0.00	15479.53
4530.43	Investment & Interest	2818.13	1803.16	0.00	4621.29
126169.68	Total	113494.62	54656.76	10555.66	178707.04

2.5.3.1. Salem Corporation – Suramangalam zone – 2017-18 Revenue Fund – Property Tax for building built in the 1st Half year of 2011-12 (now named as Kumarappa Silks) was not levied until 2016-17 2nd half year – Revenue loss to the corporation to the extent of Rs.46.35 lakhs.

Para No. 14 / 2017-18

R.C No. K10/3904/17

A) During 2017-18 annual audit it was found that a building located on Omalur Main road (SVB silks – now Kumarappa Silks) in Suramangalam zone Division 27 was built in 2011-12 1st half year but was not levied property tax until 2016-17 2nd half year. The property tax was levied only from 2017-18 1st half year.

While auditing the file R.C.No. K10/3904/17 it was found that assessment nos.1045697, 1046698, 1045699, 1045700, 1045701, 1045702 were created for this building from 2017-18 first half year and the earlier period from 2011-12 to 2016-17 was treated as vacant site and the assessment no 106094 was created and Rs.8,811/- per H.Y fixed for vacant land tax. The vacant land tax demand Rs.1,05,732/- was raised for this purpose and is still pending collection.

During the perusal of the file it was found that the permission for the building was obtained from Local Planning Authority according to R.C.No.158/2018– 03/2008 and the Construction of the building was completed in June 2011 and the registration of this site along with the buildings with two floors was registered according to document No.1622 / Dated. 26.08.2011.

The building was modified to 5 floors and then the textile shop named SVB silks commenced its commercial operation from August 2012. The SVB silks was then renamed as Kumarappa Silks. In spite of these facts, the property tax was levied only from 2017-18 1st half year and had levied the vacant land tax from the year 2011-12 to 2016-17 instead of property tax due to which corporation has suffered a revenue loss to the tune of Rs.45,82,206/-

Departmental inquiry may be initiated on this matter and the findings may be intimated to audit.

Building Owner's name P.Ravi S/o.Ponna Gounder (Kumarappa Silks)
Address. Omalur Main Road, Zone 1, Div No.27- Commercial purpose

Calculation for Financial Loss

1. Loss for the period 2011-12 1st half year to 2012-13 1st half year is as follows

According to the document no.1622/2011 the Building area details are:

1.	Basement	:	1056 Sq.m
2.	Ground floor	:	918 Sq.m
3.	1 st Floor	:	978 Sq.m
4.	2 nd Floor	:	914 Sq.m
5.	Total	:	<u>3866 Sq.m (41598 Sq.m)</u>
6.	Annual Rated value	:	<u>(Total Building area x Zonal rate x Commercial rate) x12</u> : 41598 x 1 x 3 x 12 = Rs. 1497528/-
7.	Period year Property Tax	:	Rs.1497528/- x 17.625 % : Rs.263940/-

Period 2011-12 1st half year to 2012-13 1st half year comprises 3 half years, and the revenue loss for this period is : Rs.263940/- x 3 = Rs.791820/-

2. Loss from 2012-13 second half year to 2016-17 second half year is as follows:

According to Monthly list

S.No	Assessment No	Building Area (sq.ft)	property tax with penalty
1	1045697 (Ground Floor)	12013	77564
2	1045698 (1 st Floor)	11617	75051
3	1045699 (2 nd Floor)	11617	75460
4	1045700 (3 rd Floor)	11617	75460
5	1045701 (4 th Floor)	11617	79957
6	1045702 (5 th Floor)	5486	37662
Total			421154

Financial loss for one half year is Rs.421154/- so loss amount for 9 half years from 2012-13 2nd half year to 2016-17 2nd half year is 421154 x 9 = Rs.3790386/-

So the total loss amount Rs.45,82,206/- should be recovered from persons concerned and remitted into the Revenue Fund of the corporation and should be shown to audit. It is also found in audit that the file to Levying of property tax to

this building was approved by Assistant Commissioner (revenue) instead of by the Commissioner, who is the competent authority.

B) Vacant Site tax not revised for 13 half years – loss amount Rs.52866/- to be collected.

According to Tamil Nadu Municipalities act 1920, Sec 82 and amendment made subsequently the vacant site tax should be levied for pre dated 13 half years from the date of levying property tax (or) one half year before the date of registration of the document.

According to registration Department document no.1622/2011 it is mentioned that the total land area is 20301 Sq ft. As recorded in the building license paper annexed to the document it is known that the vacant site tax was not levied for 6 half years from 2008-09 1st half year to 2010-11 2nd half year. As a result, the revenue loss to the corporation is Rs.52,866/-.

The Details are below:

Total land area	:	20301
Zonal Rate	:	0.40 paise
Vacant site tax	:	8121
Library cess 8.5%	:	Rs.690/-
Total VST	:	Rs.8811/-
Loss for 6 half years	:	Rs.8811 x 6

So the loss amount Rs.52,866/- should be recovered from persons concerned and the outcome of the recovery process must be reported to audit.

Abstract

Para A)	Rs.4582206/-
Para B)	Rs. 52866/-

Total	Rs.4635072/-

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Interim reply is given and stated that action is being taken to raise the demand.

Coimbatore Corporation

2.6. General

Coimbatore Corporation came into existence as per Coimbatore City Municipal Corporation Act 1981 The Corporation Occupies an area of 257.04 Sq.km. and has a population of 15,84,719 which includes 7,94,063 Males and 7,90,656 Females. Five zones are functioning under the control of the Corporation.

Zone	Name
1.	East
2.	West
3.	Central
4.	North
5.	South

2.6.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 5,40,249 and number of Water Tax assessment is 3,04,648.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	6413.63	5597.19	816.44	6216.25	5377.37	838.88
2)	2017-18	6962.10	6071.76	890.34	6746.90	5809.62	937.28

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
1865.41	1601.42	263.99	87.27	86.51	85.85
1999.13	1711.92	287.21	87.21	86.11	85.63

1) Property Tax

Property Tax current year demand of Rs. 6962.10 lakhs which has increased 8.55% over previous year demand of Rs. 6413.63 lakhs. Like wise, current year collection of Rs.6071.76 lakhs which has increased 8.48% over previous year collection of Rs.5597.19 lakhs.

2) Water Tax

Water Tax current year demand of Rs.6746.90 lakhs which has increased 8.54% over previous year demand of Rs.6216.25 lakhs. Like wise, current year collection of Rs.5809.62 lakhs which increased 8.04 % over previous year collection of Rs. 5377.37 lakhs.

3) Education Tax

Education Tax current year demand of Rs.1999.13 lakhs which has increased 7.17% over previous year demand of Rs.1865.41 lakhs. Like wise, current year collection of Rs.1711.92 lakhs which has increased 6.90% over previous year collection of Rs. 1601.42 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	2463.40	2447.93	15.47	99.37
2)	2017-18	2683.99	2585.42	98.57	96.33

Profession Tax current year demand of Rs.2683.99 lakhs which has increased 8.95% over previous year demand of Rs.2463.40 lakhs. Like wise, current year collection of Rs.2585.42lakhs which has increased 5.62% over previous year collection of Rs.2447.93 lakhs.

5) Gross - Income

Current year Gross Income of Rs.65720.37 lakhs, which has increases of Rs.26107.98 lakhs as against previous year Gross Income of Rs.39592.39 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.68375.38 lakhs, which has increases of Rs.21974.20 lakhs as against previous year Gross Expenditure of Rs.46401.18 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.2675.01 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	47937.72	58478.77	10541.05	15650.42	8892.35	6758.07

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
2112.23	1004.26	1107.97	2675.01

2.6.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.29128.84 lakhs. Current year pending advance is Rs.61823.68 lakhs. Current year pending advance Rs.32694 lakhs is increased over previous year.

2) Assets:

Previous year Assets value is Rs.259062.70 lakhs. Current year Assets value is Rs.407735.81 lakhs. Current year Assets value Rs.148673.11 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.6184.32 lakhs. Current year Loan pending is Rs.25394.72 lakhs. Current year Loan pending Rs.19210.40 lakhs is increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Surplus Rs. 203420.15 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	167312.22	26712.27	14254.91	208279.46	Surplus
2)	2017-18	153004.93	34717.08	15698.14	203420.15	Surplus

Coimbatore Corporation

Expenditure

S. No.	Head of Account	Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Salaries	11643.70	959.87	0.00	12603.58
2	Salaries-Supplementary	66.87	0.08	0.00	66.94
3	Terminal and Retirement Benefits	4290.02	0.00	2.23	4292.25
4	Operating Expenses	15499.47	3131.62	243.77	18874.86
5	Repairs and Maintenance	2867.95	2741.51	358.37	5967.83
6	Programme Expenses	1075.17	7.64	0.00	1082.82
7	Administrative Expenses	1825.44	505.83	63.11	2394.39
8	Finance Expenses	715.81	226.35	0.04	942.20
9	Depreciation	20494.33	1319.45	336.74	22150.52
Total		58478.77	8892.35	1004.26	68375.38

Income

S. No.	Head of Account	Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Property Tax	6962.10	6746.90	1999.13	15708.13
2	Other Taxes	2684.34	0.00	0.00	2684.34
3	Assigned Revenue	3413.33	0.00	0.00	3413.33
4	Devolution Fund	13252.98	0.00	0.00	13252.98
5	Service Charges and Fees	2396.22	8046.83	0.00	10443.05
6	Grants and Contribution	600.89	0.00	0.00	600.89
7	Sale And Hire Charges	0.48	0.00	0.00	0.48
8	Other Income	18627.38	856.68	113.10	19597.16
9	Net Surplus/Deficit	10541.05	-6758.07	-1107.97	2675.01
Total		58478.77	8892.35	1004.26	68375.38

Coimbatore Corporation
Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
68220.29	Grants and Contributions	87962.36	6620.86	13.56	94596.78
6184.32	Loans	16518.40	8876.32	0.00	25394.72
0.00	Interest on Loans	3.21	501.80	0.00	505.01
0.00	Recoveries From Staff's Pay Bills	228.54	56.32	0.00	284.86
10902.64	Accounts Payable (Street Light Charge, Salary, Contractor, Supply In Railway)	10603.09	86.30	42.41	10731.80
13456.97	Deposits Repayable	12512.69	1260.01	246.60	14019.30
0.00	Tax Deducted Payable	185.68	39.69	4.76	230.13
13952.00	Other Liabilities	6555.92	8982.57	477.82	16016.31
0.00	Other Bank Balances	940.38	0.00	0.00	940.38
0.00	Accumulated Depreciation	131103.14	12329.38	2714.06	146146.58
206255.80	Accumulated Surplus	153004.92	34717.09	15698.14	203420.15
318972.02	Total	419618.33	73470.34	19197.35	512286.02

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
259062.70	Fixed Assets	359801.62	39403.33	8530.86	407735.81
0.00	Cash and Bank Balance	11493.93	3671.98	54.70	15220.61
7519.53	Stock	27.01	0.00	0.00	27.01
18242.03	Tax and Fees Receivable	9936.66	6223.00	10460.11	26619.77
0.00	Staff's Advance	240.36	119.38	0.00	359.74
29128.84	Other Advance	37741.95	23704.75	17.24	61463.94
0.00	Other Assets	0.00	0.00	0.00	0.00
5018.92	Investment and Interest	376.80	347.90	134.44	859.14
318972.02	TOTAL	419618.33	73470.34	19197.35	512286.02

2.6.3.1) Coimbatore Corporation – JNNURM – Rs.4360 Lakhs as loan received from TUFIDCO towards UGD scheme – out of Rs.4360 Lakhs Rs.4000 Lakhs transferred to Revenue Fund towards outstanding bill payments to contractors – Amount not returned from Revenue Fund to UGD Scheme Fund – Interest paid considered as loss – Rs.80.02 Lakh.

Para No. 22(C) / 2017-18

File No : 5823 / 2017 / JN

TUFIDCO Lr.No : TIFS / 436 / AIM (B) / 2017 dated: 17.10.2017.

Coimbatore Corporation Received Rs.4360 Lakhs as loan at the rate of 8.70% Interest from TUFIDCO towards executing UGD scheme under JNNURM at an Estimate of Rs.4696 lakhs. The loan amount was credited on 16.10.2017 in the Union Bank A/c. of Coimbatore Corporation.

On 17.10.2017, a sum of Rs.4000 Lakhs was transferred from UGD Scheme Account in water supply fund to BSUP scheme Account in Revenue Fund to meet the outstanding payment to contractors. It is observed in audit that Rs.4000 lakhs has not been transferred to the UGD scheme Account till the date of completion of the audit.

- a) It is observed in audit that this inter-fund transfer resulted in diversion of fund and consequently failed to fulfill the objective of the UGD scheme. Moreover, interest amount of Rs.80,02,093/- paid vide cheque No.6948 / 28.02.2017 towards December 2017 quarter interest for the loan received from TUFIDCO towards the UGD Scheme is considered in audit as loss to the Coimbatore Corporation, as Rs.4000 Lakhs earmarked for execution of civil works under UGD scheme has been diverted to meet the outstanding payment to contractors under BSUP scheme. Moreover the unauthorized inter fund transfer may got be ratified by the appropriate authority and the result maybe intimated to audit.
- b) It is also observed in audit that, in the year 2007 to execute UGD under JNNURM Scheme an interest-free loan from TUFIDCO as State Government contribution for Rs.7542.58 lakhs has been received which amount is not refunded till date.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Without obtaining ratification, an interim reply was given.

Tiruppur Corporation

2.7. General

Tiruppur Corporation came into existence as per Tiruppur City Municipal Corporation Act 2008. The Corporation Occupies an area of 159.35 Sq.km. and had a population of 8,79,060 which includes 4,47,931 Males and 4,31,129 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	Velampalayam
2.	Thottipalayam
3.	Nallur
4.	Andipalayam

2.7.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 2,44,312 and number of Water Tax assessment is 1,85,981.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	2513.5	2332.13	181.37	1462.4	1356.88	105.52
2)	2017-18	3603.36	2445.75	1157.61	2096.5	1422.97	673.53

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
196.51	182.33	14.18	92.78	92.78	92.78
281.72	191.21	90.51	67.87	67.87	67.87

1) Property Tax

Property Tax current year demand of Rs. 3603.31 lakhs which has increased 43.36% over previous year demand of Rs. 2513.50 lakhs. Like wise, current year collection of Rs.2445.75 lakhs which has increased 4.87% over previous year collection of Rs.2332.13 lakhs.

2) Water Tax

Water Tax current year demand of Rs.2096.50 lakhs which has increased 43.36% over previous year demand of Rs.1462.40 lakhs. Like wise, current year collection of Rs.1422.97 lakhs which has increased 4.87 % over previous year collection of Rs.1356.88 lakhs.

3) Education Tax

Education Tax current year demand of Rs.281.72 lakhs which has increased 43.36% over previous year demand of Rs.196.51 lakhs. Like wise, current year collection of Rs.191.21 lakhs which has increased 4.87% over previous year collection of Rs.182.33 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	321.81	253.82	67.99	78.87
2)	2017-18	335.40	232.00	103.40	69.17

Profession Tax current year demand of Rs.335.40 lakhs which has increased 4.22% over previous year demand of Rs.321.81 lakhs. Like wise, current year collection of Rs.232.00 lakhs which has decreased 8.59% over previous year collection of Rs.253.82 lakhs.

5) Gross - Income

Current year Gross Income of Rs.19753.12 lakhs, which has increases of Rs.795.81 lakhs as against previous year Gross Income of Rs.18957.31 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.24970.37 lakhs, which has increases of Rs.1612.55 lakhs as against previous year Gross Expenditure has Rs.23357.82 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.5217.27 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	14933.33	17092.54	-2159.21	4526.49	7642.35	-3115.86

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
293.3	235.48	57.82	-5217.27

2.7.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.881.36 lakhs. Current year pending advance is Rs.3821.47 lakhs. Current year pending advance Rs.2940.11 lakhs is increased over previous year.

2) Assets:

Previous year Assets value is Rs.37449.07 lakhs. Current year Assets value is Rs.109388.14 lakhs. Current year Assets value Rs.71939.07 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.8085.07 lakhs. Current year Loan pending is Rs.7453.71 lakhs. Current year Loan pending Rs.631.36 lakhs is decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Surplus Rs. 2655.38 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	6904.83	-1913.11	2090.62	7082.34	Surplus
2)	2017-18	5120.53	-4640.62	2175.47	2655.38	Surplus

Tiruppur Corporation
Expenditure

Sl.No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
Amounts in Lakhs					
1	Salaries	5525.49	252.81	0.00	5778.3
2	Salaries (Others)	0.00	0.00	0.00	0.00
3	Retirement Benefits	0.00	0.00	0.00	0.00
4	Operating Expenses	3514.29	753.97	0.00	4268.26
5	Repairs & Maintenance	875.18	5639.23	66.67	6581.08
5	Program Expenses	3.31	0.00	0.00	3.31
7	Administrative Expenses	539.15	22.42	8.41	569.98
8	Finance Expenses	708.68	341.69	0.62	1050.99
9	Depreciation	5926.44	632.23	159.78	6718.45
10	Surplus	0.00	0.00	57.82	57.82
	TOTAL	17092.54	7642.35	293.3	25028.19

Income

Sl.No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Property Tax	3603.36	2096.5	281.72	5981.58
2	Profession Tax	335.40	0.00	0.00	335.40
3	Assigned Revenue	671.05	0.00	0.00	671.05
4	Devolution Fund	6994.95	0.00	0.00	6994.95
5	Charges and Fees	1037.23	2337.02	0.00	3374.25
5	Grant & Contribution	0.00	0.00	0.00	0.00
7	Sales & Hire Charges	1111.19	0.74	0.00	1111.93
8	Other Income	1180.13	92.23	11.58	1283.94
9	Deficit	2159.23	3115.86	0.00	5275.09
	TOTAL	17092.54	7642.35	293.30	25028.19

Tiruppur Corporation
Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
33874.26	Govt. Contribution	38173.2	6622.15	454.54	45249.89
8085.07	Loans	7453.71	0.00	0.00	7453.71
0.00	Interest from Loans	0.00	0.00	0.00	0.00
403.21	Payable to Salary Deductions	982.95	8.28	0.00	991.23
0.00	Payables	4815.75	2484.1	73.89	7373.74
2777.28	Deposits	2675.3	318.04	37.32	3030.66
1165.57	Recoveries Payable – Other Taxes	284.22	34.13	0.00	318.35
3112.10	Others	100	14368.7	399.98	14868.68
0.00	Accumulated Depreciation	51501.29	4339.19	927.83	56768.31
6904.84	Accumulated Surplus	5120.53	(-)4640.62	2175.47	2655.38
56322.33	Total	111106.95	23533.97	4069.03	138709.95

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
37449.07	Fixed Assets	87397.36	18082.45	3908.33	109388.14
1571.01	Cash & Bank Balance	2244.57	679.4	15.73	2939.7
11.79	Stock	9.25	12.55	0.00	21.8
1512.40	Tax & Fees and Other Receivables	20729.34	1103.22	140.48	21973.04
33.90	Advances (Staffs)	28.64	1.54	0.00	30.18
881.36	Other Advances	253.07	3563.91	4.49	3821.47
13343.65	Others	0.00	0.00	0.00	0.00
1519.15	Investment and Interest	444.72	90.9	0.00	535.62
56322.33	Total	111106.95	23533.97	4069.03	138709.95

2.7.3.1. Tiruppur Corporation - Integrated Urban Development Mission – Scheme For Saving Of Energy From Street Lightings In Tiruppur Corporation – Non Achievement Of 42.68% Energy Savings Target Within The Stipulated Period – Compensation For Delay in completion of work And Loss In Electricity Charges - Rs.558.91 lakhs.

Para No.62 / 2017-18

As per GO. Ms. No. 225/MAWS, Dated 05.09.2012, administrative sanction was accorded for a project whose purpose is reduction in consumption of electricity in Street lamps and thereby saving of energy, under the IUDM scheme 2012-13. As per Go. Ms. No. 88, MAWS dated 24.09.2012, an energy saving plan was devised in PPP mode to be implemented in Local bodies. The plan was extended to Tiruppur Corporation.

As per CMA letter, ROC.No.39836/2012/E1 dated 12.12.2012, Tiruppur Corporation was directed to send a proposal for the ‘In Principle Approval’ of the energy saving scheme. The Tiruppur corporation commissioner sent the proposal for the approval of CMA through the letter, ROC.No.E1/266/2012 dated 15.12.2012. The cost of the proposal was arrived at Rs.29 Crores for the purposes of procurement of street lamps, electrical appliances meant for energy savings & management, and estimates of maintenance for a period of 10 years.

An advertisement was made in daily newspapers calling for tenders as per Tiruppur Commissioner’s letter no. 1571/ 2012/B4. The tenders received were opened on 17.06.2013 and 3 qualified bidders were asked to furnish the ‘Request for proposal – RFP’ within 4 weeks. Among the 3 bidders, Schnell energy equipments ltd was selected as they agreed for 42.68% energy savings. (Council resolution no. 459 dated 12.07.2013)

As per Tiruppur commissioner’s letter no 266/2012/E1 dated 02.09.2013, Schnell energy equipments ltd was directed to complete the Investment grade audit (IGA) within 3 months. But the company did not finish the Investment grade audit (IGA) within 3 months. After a long delay, the company completed the IGA and submitted the report on 27.05.2014. In the meantime, based on Zone – 2 IGA report, Council resolution no. 1231 dated 26.02.2014 and Commissioner’s letter no 266/2012/E1 dated 14.03.2014, it was decided to issue the work order to Schnell

energy equipments on 14.03.2014. But the work order was issued on 05.11.2014. According to the work order, it was directed to maintain the existing street lamps, install the energy saving equipments and submit the completion report within 10 months from the date of issuance of order.

In case of any delays in completion of work, Section.3 of the Special conditions of agreement part-2 will come into effect according to which, not more than 10% of the Contract value should be recovered as compensation for the losses occurred due to delay in completion of work. It is found in audit that Schnell energy equipments did not complete the work within the agreed time limit of 10 months from the date of issuance of work order. The work order was issued on 05.11.0214 and the work was completed only in April 2017. So according to the agreement, 10% of the contract value which works out to Rs.2,88,08,539/- should be recovered from Schnell energy equipments as compensation for delay in execution of work.

1. Estimate Amount – Rs. 28,80,85,390/-
10% penal charges for delay – Rs. 2,88,08,539/-
2. The work should be completed within 10 months from the date of issuance of work order (11/2014 to 09/2015). But it was not completed in 09/2015 which was the stipulated period. It was completed only in April 2017. During the delayed period from 10/2015 until 04/2017, the electricity charges paid to the extent of Rs. 2,70,82,421/- was constructed as loss to the corporation. The loss amounting to Rs.2,70,82,421/- should be recovered from the concerned energy saving company.

S. No	Name	W/Hr	Number of items changed	Total electricity consumption W/Hr
1.	40W FTL Proposed(15-20 W LED)	40	3300	132000
2.	15-20W LED – Conversion	20	15074	301480
3.	130W SVL	130	735	95550
4.	220W SVL	220	4145	911900
			TOTAL	1440930

KW/Hr = 1440.93

Electricity consumption for 1 yr = 1440.93*12 Hrs*365 Per Day = **6311273.40**

Estimated Electricity saving units = 6311273.40*42.68/100 = **2693651.48**

If the work had been completed by Schnell energy equipments promptly within 10 months as per the agreement, total energy units of 2693651.48 KW/Hr would have been saved as per the agreed target of 42.68% energy savings. Since the work was not completed until 04/2017, the cost of electricity consumption for the delayed period from 10/2015 until 04/2017 which worked is out as follows is constructed as revenue loss to the corporation.

2693651.48 KW/Hr*19/12 Months*6.35 (Per KW/Hr) = **Rs. 2,70,82,421/-**

1) Details pertaining to the 'In principal approval' obtained from the CMA should the furnished to audit.

ABSTRACT

Para 1	2,88,08,539/-
Para 2	2,70,82,421/
Total	5,58,90,960/-

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not accepted.Loss to be recovered.

2.7.3.2. Tiruppur Corporation – Main Office – 2017-18 Integrated Urban Development Mission – Scheme for Electricity Generation From Municipal Solid Wastes – Delay in Completion of Work and Non – Functional Operation of Plant– Loss Rs. 81.08 Lakhs

Para No.63 / 2017-18

A scheme for the generation of electricity by using biodegradable municipal solid wastes collected within the Tiruppur corporation limits had been devised and a 10 TPD capacity Bio-Methanation cum power plant in Sandhaipettai was proposed on turnkey basis at an estimate of Rs. 160 lakhs under Integrated Urban Development Mission 2013-14. For the purposes of construction of the 10 TPD

Bio-Methanation plant a work order was issued to M/s.Mailhem Engineering Pvt Ltd, Pune by Tiruppur corporation.

The completion report was submitted in the audit year 2017-18 and final payment was made vide (IUDM Voucher no. 7, dated 09.08.2017).

Name of work	Estimate Rs. (In Lakhs)	Fund Allotment Rs. (In Lakhs)			Work Order Date	Work To be completed on	Total expenditure till the audit year Rs.	Remarks
		Grant	Corporation General	Total				
Construction of 10 TPD Capacity Bio Methanation plant in Tiruppur	160	144	16	160	19.2.14	18.08.2014	15950000/-	Work Completed

S. No	Voucher No/Date	Work Details	Amount Paid Rs.
1	-	Mobilization advance 5%	15950000/-
2	37/19.12.2014	Against completion of segregation shed with erection & Shudder 20%	
3	45/18.2.2015	Against supply of mechanical equipment & electrical equipment (2a) 20%	
4	6/12.6.2015	Against completion of digester unit (2c) 30%	
5	13/16.7.2015	Against completion of digester unit (2c) 20%	
6	58/11.2.2016	Immediately after commissioning of plant 20%	
7	7/9.8.2017	Balance Payment	

In this expenditure the following shortcomings are observed in audit:

A) According to this scheme, 500 to 550 cubic metres of Biogas should be produced from 10 tonnes of Biodegradable solid municipal wastes everyday and that Biogas should be used to generate 800 units of electricity. The electricity thus generated should be used up by Tiruppur Corporation for the purposes of street lightings. Further, as per the agreement, the work should be completed within 180 days after the issuance of work order. The work order was issued on 19.02.2014 and the work was to be completed on or before 18.08.2014. But this work was not completed within 180 days and was delayed. The work was completed and transferred to Tiruppur corporation only on 01.06.2017 (Mailhem Ikos letter MH/P – 269/038 dated 22.05.2017). And the process of generation of electricity has not

yet been commenced till date. This has resulted in following losses to the Tiruppur corporation.

Calculation of Loss:

1. Electricity that should be have been generated from 10 tonne Municipal solid waste per day = 800 units
2. Electricity that should be have been generated from 18.08.2014 to 31.12.2018:
1596 days * 800 = 1276800 Units
3. Charges for commercial consumption per unit = Rs. 6.35
For 1276800 Units = 1276800*6.35 = Rs. 81,07,680/-

Had the plant been operational, it would have generated 12,76,800 units of electricity and the electricity thus generated would have been used up in lighting the streets within corporation limits, which measure would have reduced the street – lighting expenditure to the extent of Rs.81,07,680/- which amount is considered as implicit loss to the corporation.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not accepted.Loss to be recovered.

Erode Corporation

2.8. General

Erode Corporation came into existence as per Erode City Municipal Corporation Act 2008 The Corporation Occupies an area of 109.52 Sq.km. and had a population of 4,98,121 which includes 2,49,764 Males and 2,48,357 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	Veerappan chathiram
2.	Periyasemur
3.	Soorampatti
4.	Kasipalayam

2.8.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 1,39,768 and number of Water Tax assessment is 73,638.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	1421.80	956.78	465.01	1052.29	751.93	300.36
2)	2017-18	1601.83	877.39	724.44	1442.36	790.04	652.32

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
467.68	334.19	133.49	67.29	71.45	71.46
471.32	309.86	161.46	54.77	54.77	65.74

1) Property Tax

Property Tax current year demand of Rs. 1601.83 lakhs which has increased 12.66% over previous year demand of Rs. 1421.80 lakhs. Like wise, current year collection of Rs.877.39 lakhs which has decreased 8.30 % over previous year collection of Rs.956.78 lakhs.

2) Water Tax

Water Tax current year demand of Rs.1442.36 lakhs which has increased 37.10% over previous year demand is Rs.1052.29 lakhs. Like wise, current year collection of Rs.790.04 lakhs which has increased 5.07 % over previous year collection of Rs.751.93 lakhs.

3) Education Tax

Education Tax current year demand of Rs.471.32 lakhs which has increased 0.79% over previous year demand of Rs.467.68 lakhs. Like wise, current year collection of Rs.309.86 lakhs which has decreased 7.28% over previous year collection of Rs.334.19 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	410.55	255.02	155.53	62.12
2)	2017-18	521.85	319.71	202.14	61.27

Profession Tax current year demand of Rs.521.85 lakhs which has increased 27.11% over previous year demand of Rs.410.55 lakhs. Like wise, current year collection of Rs.319.71 lakhs which has increased 25.37% over previous year collection of Rs.255.02 lakhs.

5) Gross - Income

Current year Gross Income of Rs.15661.83 lakhs, which has increases of Rs.4614.59 lakhs as against previous year Gross Income of Rs.11047.24 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.30255.01 lakhs, which has increases of Rs.19200.77 lakhs as against previous year Gross Expenditure of Rs.11047.24 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.14593.18lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	13115.53	18404.81	5289.28	2073.79	11339.19	9265.40

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
472.51	511.01	38.5	14593.18

2.8.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.772.20 lakhs. Current year pending advance is Rs.774.96 lakhs. Current year pending advance Rs.2.76lakhs is increased over previous year.

2) Assets:

Previous year Assets value is Rs.34396.71 lakhs. Current year Assets value is Rs.36622.05 lakhs. Current year Assets value Rs.2225.36 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.9760.65 lakhs. Current year Loan pending is Rs.15815.79 lakhs. Current year Loan pending Rs.6055.14 lakhs is increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Deficit Rs. 14005.93 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	1372.29	(-)2968.59	(+)1778.84	(+)182.54	(+)182.54
2)	2017-18	(-)3542.48	(-)12233.99	(+)1770.54	(-)14005.93	(-)14005.93

Erode Corporation
Expenditure

Sl.No.	Head of Account	Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Personal Cost Salaries	4350.30	519.06	381.08	5250.44
2	Personal Cost Others	5315.34	0.00	0.00	5315.34
3	Terminal & Retirement Benefits	1263.66	0.00	0.00	1263.66
4	Operating Expenses	1298.71	1681.15	0.16	2980.02
5	Repairs and Maintenance	0.00	1797.92	0.00	1797.92
6	Programme Expenses	20.27	0.00	2.77	23.04
7	Administrative Expenses	743.34	70.13	2.62	816.09
8	Finance Expenses	386.76	638.45	0.01	1025.22
9	Depreciation	5026.43	456.18	124.37	5606.98
10	Surplus	0.00	0.00	0.00	0.00
11	Other Expenses	0.00	6176.30	0.00	6176.30
	Total	18404.81	11339.19	511.01	30255.01

Income

Sl.No.	Head of Account	Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Property Tax	1699.55	1060.45	471.31	3231.31
2	Other Taxes	862.63	0.00	0.00	862.63
3	Assigned Revenues	334.84	0.00	0.00	334.84
4	Devolution Fund	5135.36	0.00	0.00	5135.36
5	Service Charges & Fees	764.74	839.20	0.00	1603.94
6	Grants & Contributions	3192.15	0.00	0.00	3192.15
7	Sales & Hirecharges	232.61	0.00	0.00	232.61
8	Other Income	893.65	174.14	1.20	1068.99
9	Deficit	5289.28	9265.40	38.50	14593.18
	Total	18404.81	11339.19	511.01	30255.01

Erode Corporation

Liabilities

2016-17	Head of Account	Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
27712.78	Grants and Contribuiton	22675.49	12117.23	3.98	34796.70
9760.65	Loan	7355.76	7066.24	1393.79	15815.79
	Interest on Loans	0.00	0.00	0.00	0.00
1282.41	Recoveries From Staff pay Bill	137.95	0.00	19.68	157.63
2447.90	Accounts Payable	9090.88	1278.84	9.53	10379.25
2440.46	Deposit Repayable	1385.01	211.31	37.78	1634.10
	Tax Deducted Payable	372.38	0.00	0.00	372.38
1262.12	Other Liabilities	0.00	2269.58	0.00	2269.58
	Other Bank Balances	0.00	0.00	0.00	0.00
	Accumulated Depreciation	0.00	0.00	632.80	632.80
182.54	Accumulated Surplus	-3542.47	-12233.99	1770.54	-
45088.86	Total	37474.98	10709.21	3868.10	52052.29

Assets

2016-17	Head of Account	Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
34396.71	Fixed Assets	29545.50	4322.41	2754.14	36622.05
7404.11	Cash & Bank Balances	-306.06	1449.93	152.49	1296.36
39.19	Stocks	63.62	10.69	0.00	74.31
1773.25	Taxes and Fee Receivable	1921.98	652.32	290.50	2864.80
57.59	Staff Advances	691.16	26.75	0.77	718.68
714.61	Other Advances	45.21	0.00	11.07	56.28
3716.38	Other Assets	5366.42	156.31	0.00	5522.73
3012.98	Invesment & Interest	147.15	4090.80	659.13	4897.08
45088.86	Total	37474.98	10709.21	3868.10	52052.29

2.8.3.1. Erode Corporation - Vacant Land Tax – Zone value wrongly fixed – Loss of Revenue Rs. 3.46 lakhs

Para No.4A /2017-18

According to G.O. (MS) No. 123, Municipal Administration and water supply Department, dated 18.03.2008 and under sub-section (1) of section 51 of the Coimbatore city Municipal Corporation Act, 1981 (TamilNadu Act 25 of 1981) read with section 8 of the Erode city municipal corporation Act, 2008 (TamilNadu Act 8/2008) Erode Municipality became Erode City Municipal Corporation with effect from 01.01.2008 without any modification in area. According to G.O. (MS) No. 5, Municipal Administration and water supply Department, dated 03.01.2011 Kasipalayam, Surampatti, Veerappanchatram, Periyasemur all Four (Third grade) Municipalities, B.P.Agraharam, Suriyampalayam all two Town Panchayats, Gangapuram, Ellapalayam, Villarasampatti, Thindal, Muthampalayam all five Village Panchayats were adjoined with Erode city Municipal corporation. Moreover, as per G.O.(Ms) No.115 Municipal Administration and water supply Department Dated. 25.08.2011, the wards of the Erode City Municipal Corporation were enlarged and delimited and as per this order erstwhile ward No.21 of Veerappanchatram(third grade) Municipality was renumbered revised as ward no.32 of Erode City Municipal Corporation.

As per Veerappanchatram (Third grade) Municipality council resolution No.434, dated 31.08.2009, the municipal areas are classified into three categories that is 'A' Zone, 'B' Zone and 'C' Zone and municipality shall levy vacant land tax 20 paise per square feet for A Zone, 30 Paise per square feet for B Zone and 40 paise per square feet for C Zone.

From the monthly list (ML) of zone one (veerappanchatram) produced to Audit, it was noticed that VLT for vacant lands in 'B' Zone and 'C' Zone were levied on the value of 'A' Zone. Hence, the Vacant land tax was assessed at lower rates that resulted in revenue loss to the corporation. The details of the revenue loss to the extent of Rs. 3,46,151/- are as follows. So, the loss of Revenue Rs.3,46,151/- should be collected from the assessee concerned and remitted into the Revenue Fund of the Corporation. Also, the Vacant Land Tax of the such cases shall be

refixed and demand shall be raised accordingly. The action taken report shall be produced to audit.

(i)

Ward No.	-	32
Assessment Number	-	056/032/02489
Name of the Assesse	-	A.K. Krishnamurthy, M. Manicka sundaram, S.V. Eswaran, E. Parvatham
Street Name	-	Vettukalluvalasu
Area (S.F)	-	1,28,838/-
Zone value to be fixed	-	B (0.30 Paise)
Zone value actually fixed	-	B(0.20 Paise)
VLT to be collected for one Half year	-	From 2011-12-II Half year To 2017-18-II Half year
Half year Amount	-	Rs.42516/-
VLT to be collected (13 Half years)	-	Rs.552708/-
VLT actually collected (13 Half years)	-	Rs.368485/-
Loss	-	Rs.184223/-

(ii)

Ward No.	-	32
Assessment Number	-	056/032/02505
Assesee Name	-	R. Velusamy
Area (S.F)	-	32700
Zone value to be fixed	-	C (0.40 Paise)
Zone value actually fixed	-	A(0.20 Paise)
VLT to be collected for one Half year	-	From 2011-12-II Half year To 2017-18-II Half year
Half year Amount	-	Rs.14388/-
VLT is to be collected (13 Half years)	-	Rs.187044/-
VLT actually collected (13 Half years)	-	Rs.93522/-
Loss	-	Rs.93522/-

(iii)

Ward No.	-	32
Assessment Number	-	056/032/02458
Assessee Name	-	V.P. Nallasivam
Area (S.F)	-	47851
Zone value to be fixed	-	B (0.30 Paise)
Zone value actually fixed	-	B(0.20 Paise)
VLT to be collected for one Half year	-	From 2011-12-II Half year To 2017-18-II Half year
Half year Amount	-	Rs.15790/-
VLT to be collected (13 Half year)	-	Rs.205270/-
VLT actually collected (13 Half year)	-	Rs.136864/-
Loss	-	Rs.68406/-

Summary

Para (i)	-	184223
Para (ii)	-	93522
Para (iii)	-	68406
Total	-	346151

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Action has been taken to revise the demand and pending collection.

Dindigul Corporation

2.9. General

Dindigul Corporation came into existence as per Dindigul City Municipal Corporation Act 24/2013. The Corporation occupies an area of 14.01 Sq.km. and had a population of 2,07,327 which includes 1,03,027 Males and 1,04,300 Females. This Corporation is functioning as one entity without being divided into zones.

2.9.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 43,379 and number of Water Tax assessment is 27,785.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	451.51	377.23	74.28	196.52	164.19	32.33
2)	2017-18	519.38	431.78	87.60	226.06	188.02	38.04

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
122.83	102.62	20.21	83.55	83.55	83.55
141.29	117.51	23.78	83.14	83.17	83.17

1) Property Tax

Property Tax current year demand of Rs. 519.38 lakhs which has increased 15.03% over previous year demand of Rs.451.51 lakhs. Like wise, current year collection of Rs.431.78 lakhs which has increased 14.46 % over previous year collection of Rs.377.23 lakhs.

2) Water Tax

Water Tax current year demand of Rs.226.06 lakhs which has increased 15.03% over previous year demand of Rs.196.52 lakhs. Like wise, current year collection of Rs.188.02 lakhs which has increased 14.46 % over previous year collection of Rs.164.19 lakhs.

3) Education Tax

Education Tax current year demand of Rs.141.29 lakhs which has increased 15.03% over previous year demand of Rs.122.82 lakhs. Like wise, current year collection of Rs.117.51 lakhs which has increased 14.46% over previous year collection of Rs.102.62 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	142.11	120.84	20.27	85.03
2)	2017-18	124.39	110.92	13.47	89.17

Profession Tax current year demand of Rs.124.39 lakhs which has decreased 14.25% over previous year demand of Rs.142.11 lakhs. Like wise, current year collection of Rs.110.92 lakhs which has decreased 8.94% over previous year collection of Rs.120.84 lakhs.

5) Gross - Income

Current year Gross Income of Rs.4487.63 lakhs, which has decreases of Rs.44.96 lakhs as against previous year Gross Income of Rs.4532.59 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.6193.32 lakhs, which has increases of Rs.164.85 lakhs as against previous year Gross Expenditure of Rs.6028.47 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.1705.72 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	3383.99	4673.92	1289.93	958.45	1490.01	531.56

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
145.17	29.4	115.77	1705.72

2.9.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.986.46 lakhs. Current year pending advance is Rs.986.45 lakhs. Current year pending advance Rs.0.01lakhs is decreased over previous year.

2) Assets:

Previous year Assets value is Rs.16150.37 lakhs. Current year Assets value is Rs.27761.30 lakhs. Current year Assets value Rs.11610.93 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.23745.69 lakhs. Current year Loan pending is Rs.22222.04 lakhs. Current year Loan pending Rs.1523.65 lakhs is decreased over previous year.

4) Assets and Liabilities Accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Deficit Rs. 1701.42 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	20830.69	11930.52	29.28	32790.49	1648.66
2)	2017-18	21665.51	13222.24	40.03	34927.78	1701.42

DINDIGUL CORPORATION**Expenditure**

Sl.No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. In lakhs)			
1	Personal cost	2875.55	289.36	0.00	3164.91
2	Terminal And Retirement Benefits	827.67	513.79	1.13	1342.59
3	Programme Expenses	147.76	66.91	2.66	217.33
4	Administrative Expenses	21.54	0.00	0.05	21.59
5	Finance Expenses	0.46	132.65	0.00	133.11
6	Depreciation	800.94	487.29	25.56	1313.79
7	WriteOff	-124.9	0.00	-4.3	-129.2
8	Surplus	0.00	0.00	120.07	120.07
	Total	4549.02	1490	145.17	6184.19

Income

Sl.No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. In lakhs)			
1	Property Tax/water Tax/Education Tax	656.6	226.06	141.29	1023.95
2	Other Taxes	377.61	0.00	3.88	381.49
3	Assigned Revenue	81.46	0.00	0.00	81.46
4	Service Charges & Fees	171.96	550.81	0.00	722.77
5	Grants And Contribution	2011.76	150	0.00	2161.76
6	Sale & Hire Charges	27.76	0.00	0.00	27.76
7	Other Income	56.85	31.58	0.00	88.43
8	Deficit	1165.02	531.55	0.00	1696.57
	Total	4549.02	1490	145.17	6184.19

DINDIGUL CORPORATION

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
20078.09	Government Loans	12479.50	9725.71	0.00	22205.21
3667.60	Loans	16.83	0.00	0.00	16.83
0.00	Other Payable	2.45	0.00	0.00	2.45
2744.26	Deposits	2326.37	602.19	23.19	2951.75
0.00	Other Taxes Payable	2031.38	0.00	0.00	2031.38
2871.98	Other Liabilities	4808.98	5581.53	16.84	10407.35
0.00	other Bank Payables	0.00	0.00	0.00	0.00
0.00	Accumulated Depreciation	0.00	-2195.82	120.07	-2075.75
7202.04	Accumulated Surplus	0.00	0.00	3773.49	3773.49
36563.98	Total	21665.51	13713.61	3933.59	39312.71

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
16150.37	Fixed Assets / Assets	21063.23	4039.08	2658.99	27761.3
1268.81	Property Tax Receivable / Charges Receivable	1088.91	440.67	83.07	1612.65
82.71	Other items Receivable	59.31	23.44	0.00	82.75
1663.30	Inversment - Fixed Deposit	0.00	793.93	0.00	793.93
986.45	Advances	836.45	139.7	10.3	986.45
1547.61	Staff Advances Arrear	8358.75	9240.5	1356.11	18955.36
868.93	Provision	0.15	6.02	0.00	6.17
0.00	Cash at Bank, Cash on hand, Fund Transfer & Others	397.29	466.93	3.04	867.26
13975.78	Accumulated Depreciation	-10138.58	-1436.66	-177.92	-11753.16
36563.98	Total	21665.51	13713.61	3933.59	39312.71

Thanjavur Corporation

2.10. General

Thanjavur Corporation came into existence as per Thanjavur City Municipal Corporation Act 23/2014 The Corporation Occupies an area of 36.33 Sq.km. and had a population of 2,22,943 which includes 1,09,199 Males and 1,13,744 Females. This Corporation is functioning as one entity without zones.

2.10.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 46,852 and number of Water Tax assessment is 28,818.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	334.94	257.12	77.82	665.67	214.27	451.40
2)	2017-18	537.27	358.30	178.97	715.59	232.39	483.00

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
126.31	96.96	29.35	76.76	32.18	76.76
140.13	97.91	42.22	66.69	32.48	69.87

1) Property Tax

Property Tax current year demand of Rs. 537.27 lakhs which has increased 60.41% over previous year demand of Rs.334.94 lakhs. Like wise, current year collection of Rs.358.30 lakhs which has increased 39.40 % over previous year collection of Rs.257.12 lakhs.

2) Water Tax

Water Tax current year demand of Rs.715.59 lakhs which has increased 7.5% over previous year demand of Rs.665.67 lakhs. Like wise, current year collection of Rs.232.39 lakhs which has increased 8.5 % over previous year collection of Rs.214.27 lakhs.

3) Education Tax

Education Tax current year demand of Rs.140.13 lakhs which has increased 10.94% over previous year demand of Rs.126.31 lakhs. Like wise, current year collection of Rs.97.91 lakhs which has increased 0.98% over previous year collection of Rs.96.96 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	225.02	192.96	32.08	87.53
2)	2017-18	222.92	193.14	29.77	86.60

Profession Tax current year demand of Rs.222.92 lakhs which has decreased 0.93% over previous year demand of Rs.225.02 lakhs. Like wise, current year collection of Rs.193.14 lakhs which has increased 0.094% over previous year collection of Rs.192.96 lakhs.

5) Gross - Income

Current year Gross Income of Rs.5476.73 lakhs, which has decreases of Rs.9519.74 lakhs as against previous year Gross Income of Rs.14996.47 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.11312.03 lakhs, which has decreases of Rs.5310.56 lakhs as against previous year Gross Expenditure of Rs.16662.59 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs. 5835.30 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	4478.41	9524.49	5046.08	836.75	1711.06	874.31

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
161.57	76.48	85.09	5835.30

2.10.2 Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.2521.01 lakhs. Current year pending advance is Rs.941.48 lakhs. Current year pending advance Rs.1579.53lakhs is decreased over previous year.

2) Assets:

Previous year Assets value is Rs.45689.71 lakhs. Current year Assets value is Rs.49384.57 lakhs. Current year Assets value of Rs.3694.86 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.208.37 lakhs. Current year Loan pending is Rs.193.37 lakhs. Current year Loan pending Rs.15.00 lakhs is decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Surplus Rs. 3694.86 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	3845.97	4111.73	1572.44	9530.14	9530.14
2)	2017-18	-1200.10	3237.42	1657.54	3694.86	3694.86

Thanjavur Corporation

Expenditure

Sl.No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Salary Expenses	4464.75	347.10	0.00	4811.85
2	Other Salary Expenses	99.31	0.00	0.00	99.31
3	Pension Contribution	855.35	0.00	0.00	855.35
4	Expenses on Operation	394.06	200.18	43.61	637.85
5	Repair and Maintenance	583.72	300.38	38.28	922.38
5	Programme Expenses	0.14	0.00	0.00	0.14
7	Administrative Expenses	283.22	55.18	0.07	338.47
8	Finance Charges	3.64	542.32	0.15	546.11
9	Depreciation	3198.20	364.94	32.61	3595.75
10	Surplus	0.00	0.00	85.09	85.09
11	Other Items	-357.90	-99.04	-38.24	-495.18
	Total	9523.49	1711.06	161.57	11397.12

Income

Sl.No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
1	Property Tax	537.27	238.80	140.13	916.2
2	Other Taxes	222.92	593.30	0.00	816.22
3	Assigned Revenue	162.53	0.00	0.00	162.53
4	Devolution Fund	1748.80	0.00	0.00	1748.8
5	Fees and User Charges	372.73	0.00	0.00	372.73
5	Revenue Grant, Contribution and Subsidies	450.75	0.00	0.00	450.75
7	Sale and Hire Charges	26.30	0.00	0.00	26.3
8	Other Income	957.11	4.65	21.44	983.2
9	Deficit	5046.08	874.31	0.00	5920.39
	Total	9524.49	1711.06	161.57	11397.12

Thanjavur Corporation

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
4523.28	Grants and Government Contributions	20841.82	1984.75	0.00	22826.57
208.37	Loans	0.00	193.37	0.00	193.37
0.00	Interest on Loans	0.00	0.00	0.00	0
499.73	Salary and Wages Payable	726.43	10.62	0.00	737.05
0.00	Accounts Payable	1528.01		0.00	1528.01
1878.11	Deposits Payable	1892.94	69.42	56.69	2019.05
248.04	Other Tax Deductions to be paid	178.02	0.00	13.82	191.84
23347.35	Other Liabilities	30353.34	1137.03	98.29	31588.66
190.77	Other Bank Balances	0.00	0.00	0.00	0.00
18124.51	Accumulated Depreciation	18532.11	2845.67	243.92	21621.7
8909.85	Accumulated Surplus	-1200.10	3237.42	1657.54	3694.86
57930.01	Total	72852.57	9478.28	2070.26	84401.11

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs.in lakhs)			
43320.01	Fixed Assets	42072.99	6339.00	972.56	49384.55
6305.21	Cash and Bank Balance	16550.00	34.12	56.38	16640.5
60.33	Stock in Hand	3.24	26.30	0.00	29.54
4714.60	Sundry Debtors (Receivables)	1562.16	1573.93	208.38	3344.47
192.38	Employees Advance	40.35	10.66	0.00	51.01
2328.63	Other Advances	847.98	32.00	10.49	890.47
0.00	Other Assets	873.85	1462.27	647.27	2983.39
1008.84	Investments and Interest On Investments	10902.00	0.00	175.18	11077.18
57930.01	Total	72852.57	9478.28	2070.26	84401.11

Vellore Corporation

2.11. General

Vellore Corporation came into existence as per Vellore City Municipal Corporation Act 2008. The Corporation Occupies an area of 87.94 Sq.km. and had a population of 5,04,079 which includes 2,47,002 Males and 2,57,077 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	Tharapadavedu
2.	Sathuvachari
3.	Old municipality
4.	Senpakkam

2.11.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 1,09,048 and number of Water Tax assessment is 60,705.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		(Rs.in lakhs)					
1)	2016-17	673.92	446.65	227.28	580.88	384.98	195.89
2)	2017-18	852.75	503.46	349.30	735.13	433.00	302.13

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
232.38	152.45	79.93	66.18	66.18	66.18
294.05	173.23	120.82	59.37	59.37	59.37

1) Property Tax

Property Tax current year demand of Rs. 852.75 lakhs which has increased 26.54% over previous year demand of Rs.673.92 lakhs. Like wise, current year collection of Rs.503.46 lakhs which has increased 12.72 % over previous year collection of Rs.446.65 lakhs.

2) Water Tax

Water Tax current year demand of Rs.735.13 lakhs which has increased 26.55% over previous year demand of Rs.580.88 lakhs. Like wise, current year collection of Rs.433.00 lakhs which has increased 12.47 % over previous year collection of Rs.384.98 lakhs.

3) Education Tax

Education Tax current year demand of Rs.294.05 lakhs which has increased 26.53% over previous year demand of Rs.232.38 lakhs. Like wise, current year collection of Rs.173.23 lakhs which has increased 13.63% over previous year collection of Rs.152.45 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	580.82	539.56	41.26	92.90
2)	2017-18	626.45	617.80	08.65	98.62

Profession Tax current year demand of Rs.626.45 lakhs which has increased 7.86% over previous year demand of Rs.580.82 lakhs. Like wise, current year of collection Rs.617.80 lakhs which has increased 14.50% over previous year of collection Rs.539.56 lakhs.

5) Gross - Income

Current year Gross Income of Rs.10093.89 lakhs, which has increases of Rs.2078.28 lakhs as against previous year Gross Income of Rs.8015.61 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.15636.10 lakhs, which has increases of Rs.1198.95 lakhs as against previous year Gross Expenditure of Rs.14437.15 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.5542.21lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	8583.89	12904.14	-4320.25	1211.41	2611.36	-1399.95

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
298.60	120.61	177.99	-5542.21

2.11.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.52031.46 lakhs. Current year pending advance is Rs.50435.69 lakhs. Current year pending advance Rs.1595.77lakhs is decreased over previous year.

2) Assets:

Previous year Assets value is Rs.37397.29 lakhs. Current year Assets value is Rs.35711.26 lakhs. Current year Assets value Rs. 1686.03 lakhs is decreased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs. 49346.21lakhs. Current year Loan pending is Rs.49269.75 lakhs. Current year Loan pending Rs.76.46 lakhs is decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Deficit Rs. 17599.65 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	-14340.98	689.99	1572.27	-12078.72	Deficit
2)	2017-18	-18661.24	-709.96	1771.55	-17599.65	Deficit

Vellore Corporation

Expenditure

Sl. No	Head of Account	2017-18			
		Revenue Fund	Water supply & Drainage Fund	Education Fund	Total
		(Rs. in lakhs)			
1	Pay	2723.75	35.81	0.00	2759.56
2	Other Pay	0.00	0.00	0.00	0.00
3	Terminal & Retirement Benefit	1542.79	0.00	0.00	1542.79
4	Operating Expenses	0.00	0.00	0.00	0.00
5	Repair and Maintenance	2703.86	833.59	45.80	3583.25
6	Scheme Expenses	4.31	128.46	0.00	132.77
7	Administration Expenses	1348.94	3.54	7.50	1359.98
8	Finance Expenses	45.09	0.10	0.01	45.2
9	Depreciation	4535.40	1609.85	67.30	6212.55
10	Surplus	0	0	177.99	177.99
	Total	12904.14	2611.35	298.60	15814.09

Income

Sl. No	Head of Account	2017-18			
		Revenue Fund	Water supply & Drainage Fund	Education Fund	Total
		(Rs. in lakhs)			
1	Property Tax	1479.20	0.00	0.00	1479.2
2	Other Taxes	964.89	735.13	294.05	1994.07
3	Assigned Revenue	0	0.00	0.00	0.0
4	Devolution Fund	4950.61	0.00	0.00	4950.61
5	Charges	0.00	427.21	0.00	427.21
6	Grant	0.00	0.00	0.00	0.00
7	Sales and Hire Charges	0.00	0.04	0.00	0.04
8	Other Income	1189.19	49.02	4.55	1242.76
9	Deficit	4320.25	1399.95	0.00	5720.2
	Total	12904.14	2611.35	298.60	15814.09

Vellore Corporation

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
49472.38	Grates and Contributions	67395.17	5781.82	488.52	73665.51
49346.21	Loans	65.90	49203.85	0	49269.75
0.00	Interest On Loans	0.00	0.00	0.00	0.00
0.00	Recoveries From Staff Pay Bill	0.00	0.00	0.00	0.00
3365.94	Accounts Payable	5995.41	101.44	0	6096.85
7306.36	Deposits	7109.91	550.72	64.66	7725.29
17.01	Tax Deducted Payable	0.00	0.00	9.14	9.14
2479.18	Other Liabilities	769.99	959.19	0	1729.18
0.00	Other Bank Balances	0.00	0.00	0.00	0.00
0.00	Accumulated Depreciation	0.00	0.00	0.00	0.00
12078.72	Accumulated Surplus / Deficit	-18661.24	-709.96	1771.55	-17599.65
99908.36	Total	62675.14	55887.06	2333.87	120896.07

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
37397.29	Fixed Assets	23847.99	10491.82	1371.45	35711.26
4824.36	Cash and Bank Balance	10856.62	715.38	112.99	11684.99
0.00	Stock	0.00	0.00	0.00	0.00
2788.80	Tax, and Fees Receivable	1962.04	759.22	323.11	3044.37
1027.49	Staff Advance	5904.26	0.00	0.00	5904.26
51003.97	Other Advance	84.47	43920.64	526.32	44531.43
2866.45	Investment and Interest	20019.76	0.00	0.00	20019.76
99908.36	Total	62675.14	55887.06	2333.87	120896.07

2.11.3.1. Vellore Corporation - Revenue Fund – Street Light Maintenance work – Excess Amount paid to the Contractor Namely “M/S Schnell Energy Equipments Pvt. Ltd.,” Covai – Loss of Rs.11.13 lakhs to be recovered – Defect.

Para No:66 / 2017-18

1.	Scheme	:	Public and Private Fund (PPF)
2.	Descriptions of Work	:	Street Light Maintenance Work in the Wards from No:1 to 60 in Vellore Corporation
3.	Voucher No/Date / Amt	:	1) 1050/04.10.17 Rs.4011682 2) 1050/02.03.18 Rs.3051705 3) 1053/26.03.18 Rs.3051405 4) 1076/25.03.17 Rs.1992085
4.	Name of the Contractor	:	M/S Schnell Energy Equipments Pvt.Ltd. Covai
5.	File No	:	10665/E2/2012 Dt:01.12.2014
6.	Resolution No	:	511/21.08.14

According to the Guidelines laid down in the Go.Ms. No:88/ MAWS/ Dt:24.09.2012 and Go.Ms.No.409/Finance (Pay) Dept Dt:26.11.2012, Street Light Maintenance work is to be carried out under public and Private Fund (PPF) Scheme Based on the above Government order open Tenders were invited for Maintaining street light maintenance works in Vellore Corporation. Three tenders were received and out of this the tender submitted by Joint Venture Companies of M/S Schnell Energy Equipments Private Limited, Coimbatore and M/S Salzer Electronics Ltd. Coimbatore was accepted and approved by Council as per Resolution No.591/Date:29.07.2013. The Council in its Resolution stated that the maintenance work of street lights may be carried out for a period of ten Years continuously with the condition that for the first two years there will not be any change in the cost of maintenance work. And after two years, for every year thereafter 6.5% hike is allowed on the cost of Expenditure (Council Resolution Copy Enclosed)

It is noticed in 2017-18 Audit that as per the Statement enclosed, the Expenditure for Maintenance work is paid in excess at a higher rate than the approved rate stipulated in council resolution which resulted in loss to the Municipal Corporation Funds to the tune of Rs.11,13,324/-.The additional expenditure need to be recovered from the persons responsible.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Interim reply is given, stating that action has been taken to collect the loss.

Additional Expenditure incurred Details in the year of 2017-18 for street light maintenance

Sl. No	Product Details	Approved Rate As per the Council Resolution (2014-15) First two years	Addition of 6.5% Rate to be issue for the year 2016-17	Addition of 6.5% Rate to be issue for the year 2017-18	As per the Voucher Issued Rate in 2017-18	Excess Amount / per No.	Numbers (Zone wise)				Total	Excess Expenditure / Loss
							Z-1	Z-2	Z-3	Z-4		
1	SVL 70 W	750	799	851	958	107	19	12	0	0	31	3317
2	SVL 150 W	1000	1065	1134	1200	66	84	38	14	47	183	12078
3	SVL 250 W	1100	1172	1248	1500	252	1408	846	576	648	3478	876456
4	SVL/ MHL 400 W	2100	2237	2382	2500	118	127	139	90	321	6777	79886
5	MHL 250 W	1350	1438	1531	2000	469	41	100	0	158	299	140231
6	LED 90 W	660	703	749	900	151	9	0	0	0	9	1359
Excess Expenditure incurred in the year 2017-18											1113327	
Excess Expenditure per Month											92777	

1	Voucher No.1076/ 23.06.2017	12/2016 and 01/2017 2 Months Excess Expenditure (Rs.92777 x 4)	185557
2	Voucher No.1050/ 14.10.2017	02/2017 to 05/2017 4 Months Excess Expenditure (Rs.92777 x 4)	371108
3	Voucher No. 1052/ 02.03.2018	06/2017 to 08/2017 3 Months Excess Expenditure (Rs.92777 x 3)	278331
4	Voucher No. 1053/ 26.03.2018	09/2017 to 11/2017 3 Months Excess Expenditure (Rs.92777 x 3)	278331
TOTAL			1113327

2.11.3.2. Vellore Corporation – New water supply connection for special Commercial Institutions - Road cut restoration charges not collected in enhanced rates – Loss of revenue to the corporation for the year 2017-18 alone Rs.8.26 lakhs.

Para No. 8 / 2017-18

a) As per G.O.Ms.No.67/ Municipal administration and water supply department dated 12.07.2007 and Commissioner of Municipal administration circular R.C.No.748/2008/W.S.2, Dated 21.09.2009, Road cut restoration charges is to be collected for New water connections as mentioned below in Municipality/Corporations.

Sl.No.	Road length	Road cut Restoration Charges to be Collected		
		Gravel Road	Bituminous Road	Cement Road
(Rupees)				
1	0 -30 m	1050	2250	2600
2	Above 30 m – upto 90 m	1650	2850	3200

Commissioner of Municipal administration has instructed in the circular that the above rate should be implemented from 2009-10 and the rate should be enhanced 5% every year. But in Vellore Corporation, without collecting this charge at the enhanced rate, the new connection were permitted during the year 2017-18. The charges were collected at the basic rate fixed for the year 2009-10 as mention in the table above. So, loss of revenue to the tune of Rs.8,26,038/- occurred to the corporation during the year 2017-18. Need to be recovered from the persons responsible.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Interim reply given, action has been taken to collect the loss.

2.11.3.3. Vellore Corporation – 2017-18 audit – Short Assessment of property tax to 76 Residential and 144 commercial buildings - Revenue Loss to Corporation to the tune of Rs. 191.22 lakhs.

Para No. 12 & 13 /2017-18

While comparing and verifying the 4 Zones of Vellore Corporation underground drainage (UGD) applications, files and property tax receipt attached with it for the period 2017-18 1st half year to 2018-19 1st half year the following defects and revenue loss made in the property tax assessment was noticed. While scrutinizing the UGD applications the Executive Engineer made the spot visit and measured the area of the building. The Audit party compared this onsite report with property tax Assessment. Huge difference in the area is noticed for 76 Residential and 144 commercial buildings. Thereby under assessment of property tax is noticed. Detailed defect was incorporated in connected paras for the totally 220 items.

Due to the above defect noticed in the property tax assessment revenue loss to the tune of Rs.191.22 lakhs, for 3 half years from 2017-18 1st half year to 2018-19 1st half year led to the Vellore Corporation. Loss to be made good from the owners of the building, if not amount due needs to be recovered from the officers concerned. In addition to that correct demand should be raised for the 220 buildings as mentioned in the para and the details should be produced to audit. Legal action has to be initiated against the illegal construction.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Interim reply given, action has been taken to collect the loss.

Thoothukudi Corporation

2.12. General

Thoothukudi Corporation came into existence as per Thoothukudi City Municipal Corporation Act 2008 The Corporation Occupies an area of 13.47 Sq.km. and had a population of 3,72,408 which includes 1,86,515 Males and 1,85,893 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	West
2.	East
3.	North
4.	South

2.12.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 1,42,405 and number of Water Tax assessment is 49,286.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	661.34	493.50	167.84	516.89	385.71	131.18
2)	2017-18	781.03	623.22	157.81	610.43	487.09	123.34

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
190.08	141.84	48.24	75	75	75
224.48	179.12	45.36	80	80	80

1) Property Tax

Property Tax current year demand of Rs. 781.03 lakhs which has increased 18% over previous year demand of Rs.661.34 lakhs. Like wise, current year collection of Rs.623.22 lakhs which has increased 26% over previous year collection of Rs.493.50 lakhs.

2) Water Tax

Water Tax current year demand of Rs.610.43 lakhs which has increased 18% over previous year demand of Rs.516.89 lakhs. Like wise, current year collection of Rs.487.09 lakhs which has increased 26 % over previous year collection of Rs.385.71 lakhs.

3) Education Tax

Education Tax current year demand of Rs.224.48 lakhs which has increased 18% over previous year demand of Rs.190.08 lakhs. Like wise, current year collection of Rs.179.12 lakhs which has increased 26% over previous year collection of Rs.141.84 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	353.32	324.34	28.98	92
2)	2017-18	336.38	296.30	40.08	88

Profession Tax current year demand of Rs.336.38 lakhs which has increased 5% over previous year demand of Rs.353.32 lakhs. Like, current year collection of Rs.296.30 lakhs which has decreased 9% over previous year collection of Rs.324.34 lakhs.

5) Gross - Income

Current year Gross Income of Rs.10037.40 lakhs, which has decreases of Rs.77.16 lakhs as against previous year Gross Income of Rs.10114.56 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.11281.60 lakhs, which has increases of Rs.930.86 lakhs as against previous year Gross Expenditure of Rs.10350.74 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs. 1244.19 akhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	7137.73	8171.78	1034.05	2649.11	3009.87	360.76

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
250.57	99.95	150.62	1244.19

2.12.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs. 5776.77 lakhs. Current year pending advance is Rs. 1010.85 lakhs. Current year pending advance Rs.4765.92 lakhs is increased over previous year.

2) Assets:

Previous year Assets value is Rs.20695.04 lakhs. Current year Assets value is Rs.68898.83 lakhs. Current year Assets value Rs.48203.73 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.8968.98 lakhs. Current year Loan pending is Rs.8868.98 lakhs. Current year Loan pending Rs.100.00 lakhs is decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Deficit Rs. 4280.71 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	54323.73	30699.13	904.31	85927.17	3619.27
2)	2017-18	56381.94	28067.95	998.42	85448.31	4280.71

Thoothukudi Corporation
Expenditure

Sl. No	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
1	Pay	2154.71	89.99	0.00	2244.70
2	Pension	1121.36	0.00	0.00	1121.36
3	Operation & Maintenance	1875.88	1205.22	0.00	3081.10
4	Scheme Expenses	642.53	254.51	49.13	946.17
5	Administrative Expenses	212.03	53.08	0.78	265.89
6	Financial Expenses	62.84	1255.80	3.32	1321.96
7	Depreciation	2102.43	151.27	46.72	2300.42
8	Surplus	0.00	0.00	150.62	150.62
	Total	8171.78	3009.87	250.57	11432.22

Income

Sl. No	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in lakhs)			
1	Property Tax	1156.94	610.43	224.48	1991.85
2	Assigned Revenue	354.55	0.00	0.00	354.55
3	Devolution Fund	3671.77	0.00	0.00	3671.77
4	Charges	899.27	1186.11	0.00	2085.38
5	Grant	832.73	0.00	0.00	832.73
6	Sales and Hire Charges	75.93	0.00	0.00	75.93
7	Other Income	146.53	852.57	26.09	1025.19
8	Deficit	1034.06	360.76	0.00	1394.82
	Total	8171.78	3009.87	250.57	11432.22

Thoothukudi Corporation
Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
12518.28	Government Grant	30949.39	16377.97	678.35	48005.71
8968.98	Secured Loan	0.00	8868.98	0.00	8868.98
24.58	Recovery from Staff	309.00	27.11	0.00	336.11
7637.42	Accounts Payable	1607.93	1.01	0.29	1609.23
773.17	Deposit	2149.09	877.84	17.55	3044.48
0.00	Repayment of Tax	90.19	39.76	1.66	131.61
0.00	Other Liabilities	530.15	947.31	17.31	1494.77
0.00	Accumulated Depreciation	20746.19	927.97	283.26	21957.42
4714.47	Accumulated surplus	0.00	4685.00	1766.73	6451.73
34636.90	Total	56381.94	32752.95	2765.15	91900.04

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
20695.04	Fixed Assets	39807.23	26969.62	2121.98	68898.83
2201.39	Cash & Bank Balance	2830.33	1043.89	157.24	4031.46
1.95	Stock	0.00	0.00	0.00	0.00
1188.09	Tax & Fees & other Receivables	1803.64	1401.42	176.74	3381.80
0.19	Employee Advance	46.81	1.58	0.00	48.39
5776.58	Other Advances	613.31	349.15	0.00	962.46
4773.65	Accumulated Deficit	10732.44	0.00	0.00	10732.44
0.00	Investment & Interest	548.18	2987.29	309.19	3844.66
34636.90	Total	56381.94	32752.95	2765.15	91900.04

Tirunelveli Corporation

2.13. General

Tirunelveli Corporation came into existence as per Tirunelveli City Municipal Corporation Act 1994 The Corporation Occupies an area of 108.65 Sq.km. and had a population of 4,74,838 which includes 2,34,639 Males and 2,40,199 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1.	Thachanallur
2.	Palaiyankottai
3.	Melapalayam
4.	Tirunelveli

2.13.1. Annual Accounts - Review:

Income – Expenditure – Review:

Demand, Collection and Balance details of Property Tax, Water Tax and Education Tax

Total number of Property Tax assessment of the Corporation is 1,49,439 and number of Water Tax assessment is 75,276.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2016-17	1289.55	837.17	452.38	536.29	347.5	187.78
2)	2017-18	1322.81	869.51	453.3	549.09	360.93	188.16

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
413.63	268.53	145.1	64.92	64.92	54.03
424.30	278.9	145.4	65.73	65.73	52.13

1) Property Tax

Property Tax current year demand of Rs. 1322.81 lakhs which has increased 2.58% over previous year demand of Rs.1289.55 lakhs. Like wise, current year collection of Rs.869.51 lakhs which has increased 3.86% over previous year collection of Rs.837.17lakhs.

2) Water Tax

Water Tax current year demand of Rs.549.09 lakhs which has increased 2.58% over previous year demand of Rs.536.29 lakhs. Like wise, current year collection of Rs.360.93 lakhs which has increased 3.86 % over previous year collection of Rs.347.50 lakhs.

3) Education Tax

Education Tax current year demand of Rs.424.30 lakhs which has increased 2.58% over previous year demand of Rs.413.63 lakhs. Like wise, current year collection of Rs.278.90 lakhs which has increased 3.86% over previous year collection of Rs.268.53 lakhs.

4) Profession Tax

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2016-17	347.53	333.02	14.51	95.83
2)	2017-18	359.67	349.39	10.28	97.14

Profession Tax current year demand of Rs.359.67 lakhs which has increased 3.49% over previous year demand of Rs.347.53 lakhs. As like, current year collection of Rs.349.39 lakhs which has increased 4.91% over previous year collection of Rs.333.02 lakhs.

5) Gross - Income

Current year Gross Income of Rs.21218.22 lakhs, which has decreases of Rs.8390.30 lakhs as against previous year Gross Income of Rs.12828.19 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure of Rs.21179.97 lakhs, which has increases of Rs.3991.42 lakhs as against previous year Gross Expenditure of Rs.17188.55 lakhs.

7) Surplus / Deficit

While verifying three funds of the Corporation, Gross Income / Gross Expenditure ends in Rs. 38.25lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2017-18	9506.29	14366.75	-4860.46	11198.19	5642.57	5555.62

Education Fund			Total Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
513.74	1170.65	(-)656.91	38.25

2.13.2. Assets / Liabilities – Review:

1) Advance Receivable

Previous year pending advance is Rs.2685.28 lakhs. Current year pending advance is Rs.2829.93 lakhs. Current year pending advance Rs.144.65 lakhs is increased over previous year.

2) Assets:

Previous year Assets value is Rs.37898.74 lakhs. Current year Assets value is Rs.95475.59 lakhs. Current year Assets value Rs.57576.85 lakhs is increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.1909.81lakhs. Current year Loan pending is Rs.7577.68 lakhs. Current year Loan pending Rs.5667.87 lakhs is decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying three funds of the Corporation, Assets and Liabilities ends in accumulated Surplus Rs. 135.12 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2016-17	-5897.5	1718.09	4359.34	179.96	Surplus
2)	2017-18	-10826	7264.71	3696.47	135.12	Surplus

Tirunelveli Corporation

Expenditure

Sl. No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in Lakh)			
1.	Salaries	3749.26	303.45	0.00	4052.71
2.	Other Salaries	0.00	0.00	0.00	0.00
3.	Pension	1605.65	69.56	0.00	1675.21
4.	Operating Expenses	1110.27	2592.15	131.53	3833.95
5.	Repairs and Maintenance	869.73	0.00	0.00	869.73
6.	Project Expenses	34.87	6.43	0.00	41.30
7.	Administrative Expenses	2361.23	852.42	918.21	4131.86
8.	Finance Expenses	770.06	1359.22	19.24	2148.52
9.	Depreciation	3865.68	459.34	101.67	4426.69
10.	Current year Surplus	0.00	5555.62	0.00	5555.62
	TOTAL	14366.75	11198.19	1170.65	26735.59

Income

Sl. No.	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
		(Rs. in Lakh)			
1.	Property Tax	1322.81	549.09	424.30	2296.20
2.	Other Tax	359.66	0.00	0.00	359.66
3.	Assigned revenue	205.10	0.00	0.00	205.10
4.	Devolution Fund	4908.78	0.00	0.00	4908.78
5.	Revenue Grants and Contribution	339.30	7600.00	0.00	7939.30
6.	Others	527.24	0.00	86.44	613.68
7.	Sales, Hirecharges	854.32	2616.40	0.00	3470.72
8.	Miscellaneous Receipts	989.08	432.70	3.00	1424.78
9.	Current year deficit	4860.46	0.00	656.91	5517.37
	TOTAL	14366.75	11198.19	1170.65	26735.59

Tirunelveli Corporation

Liabilities

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in Lakh)					
36527.27	Govt.Contribution	31584.65	8860.29	1263.00	41707.94
1909.81	Loan	2052.37	5525.31	0.00	7577.68
0	Interest on loan	0.00	0.00	0.00	0.00
499.40	salary deductions payable	962.22	50.45	0.00	1012.67
44687.10	other payable	16779.29	14437.21	0.00	31216.50
1449.77	deposits payable	1224.62	261.96	61.37	1547.95
0	other taxes payable	518.50	109.05	0.00	627.55
215.16	other liabilities	4102.63	3338.23	201.48	7642.34
0	other bank balance	0.00	0.00	0.00	0.00
0	accumulated depreciation	31989.41	3577.81	669.84	36237.06
179.96	accumulated surplus	0.00	7264.71	3696.37	10961.08
85468.47	TOTAL	89213.69	43425.02	5892.06	138530.77

Assets

2016-17	Head of Account	2017-18			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in Lakh)					
37898.74	Fixed Assets	67431.13	24809.58	3234.88	95475.59
3420.92	Cash and Bank Balances	5458.60	2676.99	17.91	8153.50
75.71	Stock	24.20	70.80	0.00	95.00
8888.62	Tax and Non Tax Receivable	4686.06	4317.65	916.09	9919.80
29.85	Employee Advance Recoverable	27.88	4.66	0.00	32.54
2655.43	Other Advance Recoverable	1082.34	1644.25	103.06	2829.65
16949.90	Others	-2382.93	0.00	0.00	-2382.93
15549.30	Investment and Interest	2060.45	9901.09	1620.12	13581.66
	Accumulated Deficit	10825.96	0.00	0.00	10825.96
85468.47	TOTAL	89213.69	43425.02	5892.06	138530.77

2.13.3.1. Tirunelveli Corporation – Maintenance of School Premises and Toilets – Work Entrusted to the Private Service Providers – Payment made for over and above the School working days and also for summer holidays constitutes loss of Rs. 73.84 lakhs and other defects.

Para No.14 / 2017-18

In Go (Ms) No: 166 Municipal Administration and Water Supply Department Dated : 23.11.2016, the Government permitted the Urban Local Bodies to entrust the work of maintenance of Schools located in their jurisdiction to the Private Service Providers.

As per the above orders, the maintenance work of 46 Schools (34 Corporation Schools, 10 Panchayat Union Schools and 02 Government Schools) was entrusted to M/s. Srinivas Waste Management Services (P) Ltd., from 10.07.2017.

As per Go. No.127 / School Education Department, Dated: 07.06.2017 the number of working days for the Schools was 210 for the academic year 2017-18. But Estimate was prepared reckoning all the days in a year (365 days) as working days. Based on this, wages were paid for all days including holidays / summer holidays which resulted in a loss of Rs.59,63,772/-. It is also found that the payments were made without considering the holidays certified by the School Headmasters. There is no scope for work on holidays and summer holidays. But the Contractor claimed charges for all the days and payment was also made. This irregular payment resulted in loss to the Revenue Fund of the corporation.

A sum of Rs. 9,33,365/- paid towards EPF Contribution and a sum of Rs.4,87,249/- paid towards Employees State Insurance Contribution in addition to the wages. The remittance particulars of Subscriptions and Management contribution into appropriate heads were not produced to Audit. Hence the Management contribution of Rs. 14,20,614/- is constructed as loss to the Corporation Funds.

As per Government orders, the Schools in Rural Areas are to be maintained by the Panchayat Unions and the charges are to be paid from the L.F.Account No.III. Hence Non Payment Certificates for the 10 Panchayat Union schools are to be obtained from the Panchayat Unions concerned and should be produced to Audit.

Reply:

The objected amount Rs.73,84,386/- was recovered and adjusted vide GJV / 146 / 2019-20/EF/0005620, Dated 27.01.2020.

2.13.3.2. Tirunelveli Corporation – Solid Waste Management – Conservancy Work through Self Help Group – Payment of EPF Management Contribution without obtaining Account Numbers – Loss Rs. 84.59 Lakhs.

Para No.21/2017-18

In Tirunelveli Municipal Corporation the Solid Waste Management work was entrusted to Self Help Groups w.e.f. 02.05.2005. It is found that a sum of Rs.80,39,652/- was paid towards EPF management Contribution to the Self Help Group during the current year in addition to the wages.

On perusal of the records, it is found that the management contribution was paid without getting the Account Numbers. Though the work was being carried out from 2005, proper records in support of the payment of Subscription and Management Contribution were not produced. It is also found in audit monthly Subscription and Contribution were not remitted regularly. Hence the Management Contribution of Rs.80,39,652/- and interest thereon Rs. 4,19,190/- is constructed as loss to the Corporation Funds.

Reply:

Out of the objected amount of Rs.84,58,942/- a part amount of Rs.71,19,920/- was recovered and adjusted vide GJV / 146 / 2019-20/EF/0005620, Dated 27.01.2020.

3) MUNICIPALITIES

3.1 Urban Local Bodies – A Review

By making 74th Amendment to the constitution of India, the Government of India, provided higher place to the local body institutions by way of giving importance to their role in the development activities. The government enhanced the local body contribution towards development by announcing regular elections and providing grants through Finance Commission. The State Government allowed autonomy to these institutions to take decisions and implement them without any hindrance. These institutions were empowered through decentralization. Necessary amendments were made to the Tamil Nadu District Municipalities Act of 1920 for transferring the powers and responsibilities to ULBS to implement the schemes for economic development and social justice with regard to the matters listed in the 12th schedule of the Indian constitution.

3.2 General Information

Among the Indian states, the state of Tamil Nadu consists of numerous towns. The total population of the state as per the 2011 census is 7.21 crores. Out of 7.21 crores 3.49 crore people are living in the towns. The town population represents 48.40% of total population.

General Details

Total Population	7.21crores
Population of urban local bodies	3.49 crores
Percentage	48.40 %
Total no of urban local bodies	664
Corporations	12
Municipalities	124
Town Panchayat	528

3.3 Municipalities – Population as per 2011 census.

The total population of 124 Municipalities in Tamil Nadu is 1,07,94,507. Male population 53,81,437 and Female population 54,13,070. Total number of households in theMunicipalities is 27,72,310.

3.4 Gradation of Municipalities

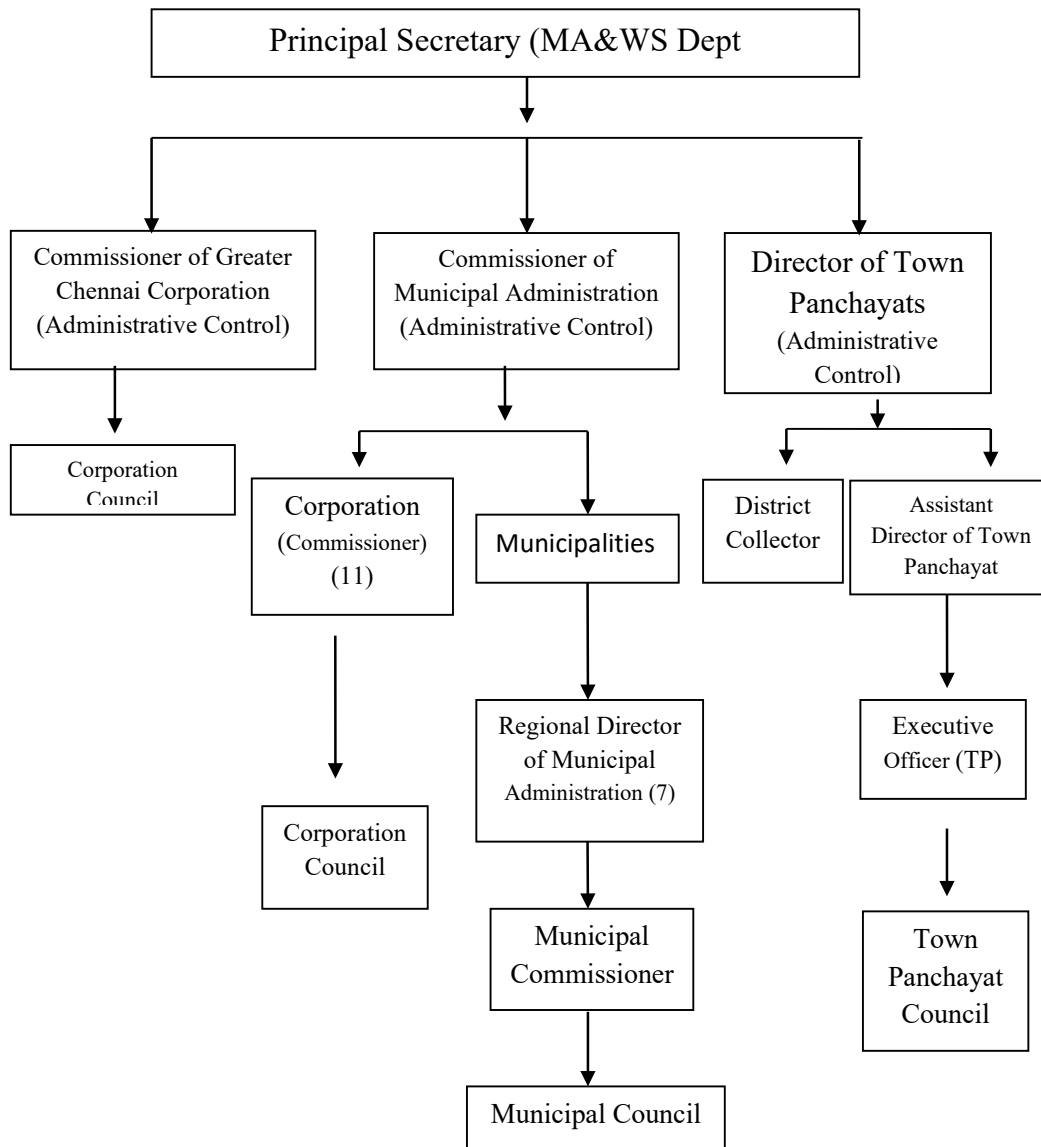
On the basis of the income of these municipalities, the following gradation has been given.

Grade	Annual Income
Special Grade	15 crores and above
Selection Grade	Above 9 crores but below 15 crores
I st Grade	Above 6 crores but below 9 crores
II nd Grade	Below 6 crores

Source – G.O.(Ms) No.113/Municipal Administration and Water Supply (MA-V(2)) department dated:30.08.2019.

3.5 Administrative set up of Urban Local Bodies

The following are the administrative set up of the Urban Local Bodies in Tamil Nadu.



3.6 Functioning of ULBs

Consequent to the 74th amendment of the Constitution, the State Legislature amended the Tamil Nadu District Municipalities Act, 1920 for transferring the powers and responsibilities to ULBs. Out of 18 functions enlisted in the Twelfth Schedule of the Constitution, 12 functions have been devolved to the Town Panchayats and 17 functions (except Fire Service) have been devolved to the Municipalities and Municipal Corporations by the State Government.

3.7 Decentralization of Planning

Section 241 (1) of The Tamil Nadu Panchayat Act of 1994 provides way to form the District level planning committee. Out of 32 districts in Tamil Nadu 31 such committees are formed in 31 districts except Chennai District. This District planning committee plans for the development of three tier rural local bodies, municipalities and Town Panchayats.

The District Panchayat Chairman is the chair person for this committee and the District Collector is the Vice President. The members of parliament, Legislative Assembly and the representatives of the local bodies are the members of this planning committee.

3.8 Source of Revenue

The central and the State Finance commission grants, grants sanctioned by the Central Government and the State Government for Special Schemes, Own Revenue, Assigned Revenue, Loans drawn from the Central and State Governments and other financial institutions are the main sources of income for the urban local bodies.

3.9 Income and Expenditure for the year 2017-18

The total income and expenditure of the 124 municipalities of the State of Tamil Nadu for the financial year 2017-18 are as follows.

Income and Expenditure - 2017-18

Expenditure	Amount (Rs. in lakhs)	Income	Amount (Rs.in lakhs)
Revenue Expenditure	164152.99	Own Revenue	86651.06
Capital Expenditure	22713.71	Assigned Revenue	9374.42
Depreciation	71842.13	Grants	48889.81
Others	536.08	SFC	71771.52
		Loans	3540.72
		Others	4134.81
		Deficit	34882.57
Total	259244.91	Total	259244.91

Assets & Liabilities - 2017-18

Liabilities

S.No	Head of Account	Amount (Rs. in lakhs)
1	Grants and Contribution	624517.62
2	Loans	96614.35
3	Interest on Loans	2065.19
4	Pay recoveries	1062.74
5	Payable Accounts	6824.29
6	Deposits Payable	36537.19
7	Other Taxes Payable	37830.38
8	Other liabilities	68168.46
9	Other Bank Balance (Deficit balance)	18527.99
10	Accumulated Depreciation	2793332.36
11	Accumulated Surplus	35699.35
	Total	1207179.92

Assets

S.No	Head of Account	Amount (Rs. in lakhs)
1	Assets	792198.41
2	Cash and Bank Balance	91400.58
3	Stocks	3765.21
4	Tax and Non Tax receivable	68167.81
5	Staff Advance	22622.69
6	Other Advance	57555.61
7	Investment & Interest	61195.40
8	Grant receivable	39684.68
9	Others	70589.53
	Total	1207179.92

Out of the total income excluding the deficit of the year 2017-18, the percentage of capital expenditure is 10.12% and revenue expenditure is 71.09%.

At the end of the financial year, the balance sheet shows that taxes receivable is worth Rs.68167.81 lakhs. Such a huge uncollected revenue has happened due to inaction on the part of the administrative side. Had they taken any coercive action to collect the taxes in time it would have not only helped to enhance the financial position of the local bodies but also put check in the increase in time-barred tax cases and the consequent write – off .

In the same manner advance amount of Rs.80178.30 lakhs is left uncollected / unadjusted at the end of the year. It shows the administrative negligence.

It is suggested in the audit that the proper action has to be taken before it becomes time barred and legally uncollectable.

Income - Expenditure and Assets - Liabilities for the year 2017-18

Sl.No.	District	Municipality	Income	Expenditure	Assets	Liabilities
(Rs.in lakhs)						
I) Chengalpatu Region						
1	Thiruvallur	Thiruvallur	5148.99	5148.99	8782.57	8782.57
2		Avadi	9691.73	9691.73	65207.42	65207.42
3		Thiruverkadu	3463.21	3463.21	8243.03	8243.03
4		Poonamalli	1995.35	1995.35	7289.83	7289.83
5		Thiruthani	1012.75	1012.75	4025.12	4025.12
6	Kancheepuram	Kancheepuram	8028.37	8028.37	27152.70	27152.70
7	Chengalpet	Chengalpet	1958.60	1958.60	5776.31	5776.31
8		Pallavapuram	9522.96	9522.96	37597.53	37597.53
9		Tambaram	9188.08	9188.08	39828.04	39828.04
10		Maduranthagam	2341.73	2341.73	22106.93	22106.93
11		Anakaputhur	1316.95	1316.95	4102.6	4102.6
12		Pammal	2280.61	2280.61	8066.22	8066.22
13		Maraimalinagar	5139.33	5139.33	20467.88	20467.88
14		Sembakkam	1604.15	1604.15	4451.88	4451.88
15	Cuddalore	Cuddalore	5020.57	5020.57	13144.41	13144.41
16		Panrutti	1771.09	1771.09	11192.11	11192.11
17		Nellikuppam	1167.23	1167.23	4868.68	4868.68
18		Chidambaram	3274.93	3274.93	17133.40	17133.40
19		Viruthachalam	1910.59	1910.59	1949.98	1949.98
II) Vellore Region						
20	Villupuram	Villupuram	3848.88	3848.88	16702.92	16702.92
21		Dindivanam	1796.26	1796.26	11551.07	11551.07
22		Kallakurichi	1782.98	1782.98	4419.72	4419.72
23	Vellore	Melvisharam	841.32	841.32	7870.29	7870.29
24		Arcot	1961.09	1961.09	10437.51	10437.51
25		Ranipettai	1602.36	1602.36	9986.75	9986.75
26		Walajapettai	793.70	793.70	2893.26	2893.26
27		Arakonam	1721.41	1721.41	29897.29	29897.29
28		Thirupathur	1817.03	1817.03	17696.84	17696.84
29		Vaniampadi	1850.27	1850.27	16465.01	16465.01
30		Ambur	687.28	687.28	7385.46	7385.46
31		Peranampat	2801.54	2801.54	13750.40	13750.40
32		Jolarpet	820.34	820.34	7844.21	7844.21
33		Gudiyatham	1950.6	1950.6	20471.27	20471.27

Sl.No.	District	Municipality	Income	Expenditure	Assets	Liabilities
34	Thiruvanamalai	T.malai	4081.00	4081.00	34929.58	34929.58
35		Vanthavasi	902.70	902.70	4611.33	4611.33
36		Thiruvathipuram	974.67	974.67	5858.10	5858.10
37		Arani	1871.74	1871.74	10806.96	10806.96
III) Salem Region						
38	Dharmapuri	Dharmapuri	2613.78	2613.78	18093.60	18093.60
39	Salem	Attur	1872.46	1872.46	7470.10	7470.10
40		Mettur	1864.63	1864.63	13147.57	13147.57
41		Edapadi	161.23	161.23	10283.43	10283.43
42		Narasingapuram	776.39	776.39	3488.39	3488.39
43	Krishnagiri	Krishnagiri	2191.39	2191.39	20213.37	20213.37
44		Hosur	9059.91	9059.91	24863.81	24863.81
45	Namakkal	Namakkal	4531.91	4531.91	25909.92	25909.92
46		Rasipuram	1687.61	1687.61	13393.51	13393.51
47		Tiruchengodu	2672.36	2672.36	21085.23	21085.23
48		Komarapalayam	1822.22	1822.22	11371.52	11371.52
49		Pallipalayam	852.45	852.45	6382.92	6382.92
50	Karur	Karur	7453.71	7453.71	43543.81	43543.81
51		Kulithalai	820.46	820.46	2204.89	2204.89
IV) Madurai Region						
52	Madurai	Thirumangalam	1251.88	1251.88	9527.14	9527.14
53		Usilampatti	1335.77	1335.77	5093.87	5093.87
54		Melur	1531.36	1531.36	8245.34	8245.34
55	Theni	Cumbum	1996.05	1996.05	12911.22	12911.22
56		Chinnamanur	2096.48	2096.48	10251.21	10251.21
57		Theni	3158.48	3158.48	16781.7	16781.7
58		Periyakulam	1065.74	1065.74	2681.12	2681.12
59		Bodi Nayakanur	1743.62	1743.62	13972.99	13972.99
60		Coodalur	1380.97	1380.97	4686.55	4686.55
61	Dindigul	Pazhani	763.04	763.04	18677.94	18677.94
62		Kodaikanal	2413.76	2413.76	25477.54	25477.54
63		Ottanchathiram	1168.87	1168.87	7795.71	7795.71
64	Sivagangai	Sivagangai	1800.61	1800.61	18966.35	18966.35
65		Karaikudi	3504.55	3504.55	25179.86	25179.86
66		Devakottai	302.98	302.98	9739.34	9739.34
67	Ramnad	Ramnad	2285.63	2285.63	22061.59	22061.59
68		Paramakudi	3606.72	3606.72	14602.81	14602.81
69		Rameshwaram	1912.89	1912.89	14499.67	14499.67
70		Keelakarai	912.84	912.84	10191.8	10191.8

Sl.No.	District	Municipality	Income	Expenditure	Assets	Liabilities
V) Coimbatore Region						
71	Coimbatore	Mettupalayam	2376.46	2376.46	9155.95	9155.95
72		Valparai	3230.09	3230.09	16337.70	16337.70
73		Pollachi	5821.45	5821.45	29338.53	29338.53
74	Erode	Bhavani	835.90	835.90	8425.94	8425.94
75		Gobichettipalayam	1557.89	1557.89	6363.25	6363.25
76		Sathyamangalam	1337.46	1337.46	8243.42	8243.42
77		Punjai Puliampatti	726.44	726.44	5884.66	5884.66
78	Tiruppur	Udumalaipettai	2037.10	2037.10	25544.35	25544.35
79		Palladam	1529.36	1529.36	10998.65	10998.65
80		Dharapuram	1604.35	1604.35	10147.22	10147.22
81		Vellakkoil	1174.35	1174.35	10452.41	10452.41
82		Kangeyam	1331.40	1331.40	8810.17	8810.17
83	Nilgiri	Udagamandalam	4898.43	4898.43	15033.31	15033.31
84		Kunnur	7400.52	7400.52	8993.59	8993.59
85		Gudalur	1659.33	1659.33	7081.19	7081.19
86		Nelliyalam	1235.24	1235.24	5315.69	5315.69
VI) Trichirappalli Region						
87	Trichirappalli	Thuraiyur	1143.90	1143.90	1207.82	1207.82
88		Manaparai	1062.72	1062.72	4617.45	4617.45
89		Thuvakudi	1062.72	1062.72	7020.61	7020.61
90	Nagapattinam	Nagapattinam	3155.42	3155.42	20843.56	20843.56
91		Mayiladuthurai	2350.17	2350.17	17528.34	17528.34
92		Sirkali	1022.41	1022.41	7233.95	7233.95
93		Vedharanyam	1039.29	1039.29	8333.35	8333.35
94	Ariyalur	Jeyankondam	1234.19	1234.19	6110.75	6110.75
95		Ariyalur	1227.25	1227.25	8708.08	8708.08
96	Perambalur	Perambalur	2365.21	2365.21	10678.58	10678.58
97	Thiruvarur	Thiruvarur	1670.64	1670.64	10342.72	10342.72
98		Mannarkudi	1999.12	1999.12	17064.54	17064.54
99		Thiruthuraiipoondi	970.33	970.33	2421.49	2421.49
100		Koothanallur	645.26	645.26	3312.86	3312.86
101	Tanjore	Kumbakonam	6173.54	6173.54	12746.46	12746.46
102		Pattukkottai	2917.11	2917.11	11825.57	11825.57
103	Pudhukottai	Pudhukottai	4549.09	4549.09	61296.4	61296.4
104		Aranthanki	1362.52	1362.52	5370.46	5370.46

Sl.No.	District	Municipality	Income	Expenditure	Assets	Liabilities
V) Thirunelveli Region						
105	Thirunelveli	Ambasamuthiram	2819.37	2819.37	7973.36	7973.36
106		Vikramasingapuram	2239.67	2239.67	7797.28	7797.28
107	Tenkasi	Sankarankoil	1705.59	1705.59	8766.86	8766.86
108		Puliangudi	1463.79	1463.79	11708.12	11708.12
109		Shengottai	1052.08	1052.08	3348.09	3348.09
110		Thenkasi	1964.50	1964.50	9884.19	9884.19
111		Kadayanallur	2192.57	2192.57	15291.7	15291.7
112	Tuticorin	Kovilpatti	2840.29	2840.29	13256.06	13256.06
113		Kayalpattinam	906.27	906.27	5501.86	5501.86
114	Virudunagar	Virudunagar	2078.29	2078.29	12529.91	12529.91
115		Sattur	880.83	880.83	4677.34	4677.34
116		Arupukkottai	2022.22	2022.22	9244.27	9244.27
117		Sivagasi	2083.00	2083.00	9371.75	9371.75
118		Srivilliputhur	1678.15	1678.15	9574.44	9574.44
119		Rajapalayam	3085.10	3085.10	14100.01	14100.01
120		Thiruthangal	989.02	989.02	6579.68	6579.68
121	Kanyakumari	Nagercoil	9675.36	9675.36	63016.09	63016.09
122		Kulithurai	1406.64	1406.64	7181.24	7181.24
123		Colachal	1081.49	1081.49	6924.16	6924.16
124		Padmanabapuram	807.45	807.45	5832.83	5832.83

3.10. Accounting System

3.10.1 The following 3 kinds of Fund Accounts are maintained in the 11 Corporations (excluding GCC) and 124 municipalities.

Revenue Fund and Capital Fund Account

Water Supply and Drainage Fund Account

Elementary Education Fund Account

3.10.2 Accounting Structure

Accrual based accounting system is being followed in the Urban Local Bodies. It is based on the system of Tamil Nadu Accounting Manual. Now National Accounting Manual has been introduced. Necessary action has been taken by the State Government to turn over to this system of accounting from 2013-14 onwards. It has been ordered to follow the accounting system in the ULB'S in Tamil Nadu on the basis of the New Municipal Accounting Manual and Budget Manual.

Software has been prepared on the basis of the seven digit accounting system in all municipalities from 2016-17.

3.11 Audit arrangement

The audit of Urban local bodies are entrusted to the Director, Local Fund Audit Department by the following Acts and Government orders.

S. No	Institutions	Section of Acts	Government Order
1	Corporations	1. Chennai City Municipal Corporation Act 1919 Section 140 2. Other Municipal Corporations Section 171 of Concerned corporation Acts.	G.O.MS.No.93 Finance dated:28.03.2003
2	Municipalities	Tamil Nadu District Municipality Acts 1920 Section 122	G.O.MS.No.93 Finance dated:28.03.2003
3	Town Panchayats	Tamil Nadu District Municipality Acts 1920 Section 122	G.O.MS.No.1155 / Local Administration dated:11.06.1952

3.12 Submission of Accounts

As per the 4th State Finance Commission recommendation, and Tamil Nadu Local Fund Audit Act 2014 section 7(1), the accounts for the particular financial year has to be prepared and submitted by the local bodies within three months of the succeeding financial year.

3.13 Pendency of Audit

The audit of the local bodies and other institutions for the year 2017-18 to be audited by the Local Fund Audit Department has been completed with out any pendency.

3.13.1 Audit Fees

The audit of 124 municipalities for the year 2017-18 has been completed and the audit fees to be paid by them was worked out for Rs.213.82 lakhs. It has been pointed out in the Audit to remit the amount to the government head of account.

3.14. Audit objections

Some of the audit objections raised in the 2017-18 audit in 124 municipalities are consolidated to place it before the Legislative Assembly as per the section 20 of Tamil Nadu Local Fund Audit Act 2014.

3.14.1)Villupuram District – Villupuram Municipality - Miscellaneous Demand – Shopping complex constructed with loan from MUDF - Rented out to Uzhavar Santhai – Rent not collected Rs.231.52 Lakh.

Para No. 32 / 2017-18

File No : 11538/99

Assessment No: 239

As per the Miscellaneous Demand Register of Villupuram Municipality Shopping Complex has been constructed under the loan from M.U.D.P with an estimate of Rs.6 lakh (Director of Town and Country Planning Lr.No.29639/89 UB3. Dated:14.5.1990 - Loan No:2419-Rs.2.70 Lakh & Loan No: 2420 Rs.3.30 Lakh totally Rs. 6.00 Lakh)

This Shopping Complex was handed over to Uzhavar Santhai vide CMA Letter.No:K.Dis.638/2000/DB2. Dated: 27.03.2002. The rent has not been collected from, secretary Villupuram Market Committee up to the period 2017-18 to the tune of Rs.2,31,51,582/- Appropriate Action must be taken to collect the amount.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Interim reply has been received that a letter no.11539/1999/A5, dated 26.05.2020 addressed to the secretary, Villupuram Market Committee to remit the pending amount for Rs.231.52 lakh.

3.14.2) Vellore District - Ranipet Municipality - Miscellaneous demands – Land Leased to Uzhavar Santhai – Annual lease amount 14% of the land value not collected – Rs.226.02 lakh

Para No: 17 / 2017-18

In Council Resolution No: 1173, dated: 14.07.2000 of Ranipet selection grade Municipality and Commissioner of Municipal Administration, Chennai – 5, Proceeding No:50282 / 2000 / TP2, Dated 13.10.2000, Municipality owned land measuring 1200 Sq. Meter (12916.632 Sq. Ft.) in Ward No: B - Block No: 23 – Town Survey No.2 (TS.NO:23) was leased out to District Market Committee to construct Uzhavar Santhai and the same was functioning from 21.07.2000.

As per G.O.NO.466/Revenue Department, Dated: 25.02.2000, G.O.NO. 25, Municipal Administration and Water Supply Department , Dated: 25.02.2000 and Commissioner of Municipal Administration letter R.C.NO. 25436/2000/DB3, Dated: 26.07.2000 annual lease amount of 14% of the land value to be fixed and to be collected.

Sub-Registrar of Walaja Nagar, in letter R.C.NO. 464/2016, guideline value was issued for different periods w.e.f. 01.04.2000.

As per the details given below, amount to the tune of Rs. 2,26,01,603.00 is pending collection for the period from 21.07.2000 to 31.03.2018.

FROM	TO	GUIDELINE VALUE (PER Sq.Feet)	NO OF MONTHS	AREA (Sq .Mtr)	AREA (Sq. Feet)	LAND VALUE Rs.	ANNUAL RENT @14%	RENT TO BE COLLECTED Rs.
21.07.2000	March 2003	37.80	33	1200.00	12196.632	488249	63855.00	187976.00
April 2003	July 2007	318.00	52	1200.00	12196.632	4107489	575048.00	2491875.00
August 2007	March 2012	450.00	56	1200.00	12196.632	5812484	813748.00	3797491.00
April 2012	April 2015	1000.00	37	1200.00	12196.632	12916632	1808328.0	5575678.00
May 2015	March 2018	2000.00	35	1200.00	12196.632	25833264	3616657.0	10548583.00
							Total	22601603.00

Reply:

In interim replay it is stated that in letter no.3710/2000/A3, Dated 22.12.2016 and remainder letter dated 07.02.2017 and 31.07.2017 addressed to secretary, Vellore Market Committee to remit the pending amount for Rs.226.02 lakh.

3.14.3) Vellore District – Gudiyatham Municipality - Miscellaneous demands – Land Leased to Uzhavar Santhai – Annual lease amount 14% of the land value not collected – Rs. 743.36 lakh.

Para No. 31 / 2017-18

The land belonging to Gudiyatham Municipality situated in Ward No. 3, Block No. 01, measuring 21750 Sq.Ft (T.S.No.212) (50 cents) was leased to the District Market Committee, Vellore and Uzhavar Santhai is functioning from 25.02.2000.

As per G.O.NO.466/ Revenue Department, Dated: 25.02.2000, G.O.NO.25/Municipal Administration and water supply department, Dated: 25.02.2000 and letter from the commissioner of municipal administration R..C. NO. 25436/ 2000/TP3, dated: 26.07.2000, 14% of the value of the land leased to the market should be fixed as annual lease and to be collected.

The details are as follows:

1.	Guideline Value	Rs. 1350/ Sq.Ft
2.	Value of total land given to Uzhavar Santhai (21750Sq.Ft)	Rs. 29362500
3.	Annual lease amount of 14% of the total land value	Rs. 4110750
4.	Determined lease amount of the land given to the Annual lease amount	Rs. 4110750

As per the following details given below, amount to the tune of Rs.7,43,36,062/- is pending collection for the period from 25.02.2000 to 31.03.2018 is to be collected.

Reply:

In interim reply it is stated that in letter no.2800/2016/F1, Dated 11/05/2020, addressed to the Deputy Director, Agriculture Marketing, Vellore to remit pending amount for Rs. 743.36 lakh.

3.14.4) Vellore District - Vaniyambadi Municipality - Lease – Service Tax not remitted to Central Excise Department intime from 2012–13 – Interest and Penal Interest Imposed and paid – Loss Rs.25.75 Lakh

Para No: 23/2017-18

As per Assistant commissioner, Central Excise Department Vellore Division in RC.NO.IV/16/84/2014-STC, Dated 21.11.2017, due to non – payment of Service Tax intime for the period from 2012-13 interest of Rs.17,81,704/- and penal interest Rs.7,93,375/- totally to the value of Rs.25,75,079/- was imposed and instructed to pay the amount within 15.12.2017.

YEAR	INTEREST Rs - P	Penal Interest Rs - P	TOTAL Rs - P
2012 – 2013	692652	70398	763050
2013 – 14&2014 - 15	1089052	722977	1812029
TOTAL	1781704	793375	2575079

As per the above letter, Interest and Penal Interest was paid in two installments Rs.7,63,050/- and Rs.18,12,029/- totally Rs.25,75,079/- on 15.12.2017 (From Indian Bank Vaniyambadi, A/C No. 6332968663) through RTGS payment.

Had the Service Tax been paid in time the interest and penal interest paid to the extent of Rs.25,75,079/- might have been avoided. Due to non - payment of Service Tax intime Loss to the tune of Rs.25,75,079/- was incurred to the Municipality.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. In the reply it is stated that due to non-availability of funds in General Fund of Municipality the service tax for the year 2012-13 to 2014-15 has not remitted to Central Government Account intime. After the improvement of financial stability, interest and penal interest had been remitted on 15.12.2017.

3.14.5) Namakkal District - Tiruchengode Municipality – Water Supply and Drainage Fund – Increasing of Water Charges – Already Got Pre-Approval from Council regarding increasing water Charges from 01.07.2015 loss of Rs.368.42 lakh – not effected – necessary and amendment not made in sub rule of water charges – loss Rs. 368.42 lakh.

Para No. 13 /2017-18

R.C.No :12993 / 2002 / C2

As per the Municipality Act 1920 Section 310 and as per the requisition of City Council, Regional Director of Municipal Administration and Commissioner of Municipal Administration, the Council has given permission to increase the water charges of the Municipality as per the Resolution Number: 950, date - 06.03.2015 for the following reasons :

- i) to increase the water supply to the public of Tiruchengode Municipality
- ii) Tiruchengode Municipality Engineer and Commissioner (Incharge) Roc No : 12993/2015/C2 - Date .01.12.2015 – stated that - there is no sufficient fund in Water Supply and Drainage Fund and it is very difficult to pay monthly Electrical charges of the Municipality and also very hard to handle the water maintenance issues as early as possible.
- iii) and also the municipality has to pay Rs. 5.00 Lakh monthly for Tamilnadu Drinking water Drainage Board and to pay arrear payment of Rs.3.00 Crores for Tamil Nadu Electricity Board.
- iv) Due to arrear payment of Rs.300 crore, to TNEB, as per the request of the council to the RDMA & CMA, the following resolution No.950, Dated 06.03.2015 was passed to enhance the water charges.

And also, as per Tamilnadu District Municipality Act- Sections 130,131,132,132(Á),134,135,306(3) (C) (E) (F) (I) , 306(7) and 308 – An advertisement has been made regarding increasing in water charges of the Municipality and no objections have been received from the Public. In continuation, as per the sub-rules 12(A) and 12(AA), R.C.No:2305/2015/T2, Date:11.07.2015, Regional Director of Municipal Administration, Salem and Roc No : 12993/E1/2012, Date : 01.12.2015 of

this Office, a requisition letter has been sent to seek permission from the Commissioner of Municipal Administration , Chennai to collect the below Revised Water Charges from the Public.

S.No	Number of Revised Sub-Rule	Water Charges from 01.09.2004	Revised Water Charges that has been decided to collect as on 01.07.2015
1	12 (A)	Water Usage – Water Charges (Monthly Charges) For House Usage – monthly Rs.60/- (For Every 1000 Litre Rs.6.00)	Water Usage – Water Charges (Monthly Charges) For House Usage – monthly Rs.130/- (For Every 1000 Litre Rs.13.00)
2	12 (AA)	For Non-Home Usage – Water Charges (Monthly Charges) For Non-House Usage – monthly Rs.180/- (For Every 1000 Litre Rs.18.00)	For Non-Home Usage – Water Charges (Monthly Charges) For Non-House Usage – monthly Rs.400/- (For Every 1000 Litre Rs.75.00)

Even after three years, there is no further action has been taken by Municipal Officials to increase water charges. As the result, Municipality has occurred to the loss of Rs. 3,68,41,920/- as detailed below.

S.No	Year	Total Number of Water Connections	To Be Collected (for a month)	Actually Collected (for a month)	Loss (Per Year)
			(Rs.)		
1	2015-16 From (01.07.2015 to 31.03.2016)	Domestic 14456	14456 * 130 = 1879280	14456 * 60 = 867360	1011920 * 09 = 9107280/-
		Other than Non-Domestic 300	300 * 400 = 120000	300 * 180 = 54000	66000 * 12 = 792000/-
		Total- 14756	1999280	921360	9899280/-
2	2016-17	House Charges 14750	14750 * 130 = 1917500	14750 * 60 = 885000	1032500 * 12 = 12390000/-
		Other than House Charges 315	315 * 400 = 126000	315 * 180 = 56700	69300 * 12 = 831600/-
		Total – 15065	2043500	941700	13221600
3	2017-18	House Charges 15310	15310 * 130 = 1990300	15310 * 60 = 918600	1071700 * 12 = 12860400/-
		Other than House Charges 326	326 * 400 = 130400	326 * 180 = 58680	71720 * 12 = 860640/-
		Total– 15636	2120700	977280	13721040/-
Total Loss					36841920/-

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. In letter no.12993/C1/2012, Dated 01.12.2015 sent to Commissioner of Municipal Administration for order to enhance the drinking water supply fees Orders awaited from CMA.

3.14.6) Namakkal District - Tiruchengode Municipality - Revenue – Loss of non Collection lease from the Concerned Department for Uzhavar Sandhai loss for the year 2017-18 – Rs.32.96 Lakh – to be Collected.

Para No.20 / 2017-18

File Number: 9963 / 99

As per GO.No.466 Revenue Department, Dated:25.02.2000, GO.No.25, MAWS, Dated.25.02.2000 and Commissioner of Municipal Administration in letter No.25436/2000/DB3, Dated: 26.07.2000, 14% of the Value of the land leased to the Uzhavar Sandhai should be fixed as annual lease and to be Collected.

According to Municipal Council Resolution No. 371, Dated.13.12.1999, 60 cents measuring (or) 26160 square feet of land owned by the Municipality was leased to the Salem Market Committee and the same was functioning form 27.10.2000. Guideline value of Rs.900/- Per sq ft or Rs.9690/- Per square meter was Fixed by the Registration Department for the land allotted for Village Field No.92/1. Accordingly Rs.32,96,160/- (26160x Rs.900x 14%) should be Collected for the year 2017-18. In addition the lease amount for previous periods from 2000-2001 to 2016-2017 shall also be collected at 14% of the guideline value for the land. But due to non collection of this amount, the Municipality has suffered a continuous loss of revenue. So, the amount should be collected from the Salem District Market Committee.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Action has been taken to collect the pending amount.

3.14.7) Namakkal District - Tiruchengode Municipality - UIDSSMT – 2013-14 Scheme – Totally 8000 House Service Connections have been given Under this Scheme upto the year of 2017-18 - Again Under the Scheme of IUDM - 2013-14, Totally 9469 Connections have been given - so as per the above mentioned Schemes, totally 17469 House Service Connections have been given from the Municipality – But upto the year 2017-18, Water Charges Have been collected only for the 15636 House Connections – So the Loss of Rs.14.30 lakh has been occurred to this municipality for not collecting Water Charges of balance 1833 number of House Connections, Water Connections should be regularised and Details should be shown to the Audit.

Para No. 21/ 2017-18

Name of the Scheme: UIDSSMT 2013-14	Name of the Scheme: IUDM –
1) Government Order No: 65 , Department of Municipal Administration and Water Supply dated : 21.03.2012	Work Details : Water Development Work Estimated Value : 2370.00 Lakh
2) Approval Technical Sanction Chennai : 12684/- 1/12 / D.O dated : 07.05.2012	Council Approval Number and Date : 917/dated 06.03.2015
3) Work Order Roc Number : 6345/2010/E1 Dated.29.10.2012	Technical Sanction Approval Number and date : Roc No : 44712/2013/Do1 dated : 13.01.2014: 391/2013-14
4) Time Period 18 Months	Tender Date : 15.10.2014
5) Date of Completion : 28.04.2014	Tender Schedule of Rate : As per SOR 13-14 ,
6) Value of Work Done Rs.815,64,369/-	excess of 22.59% more than Value of Tender.
7) Estimated Value Rs. 758,00,000/-	Name of the Contractor :Thiru. Sathwa Engineering Construction (p) Limited.
8) Contractors: Thiru.Velagapudi Rama Rao, Vijayawada.	Administrative Sanction Number and Date: Government Order No : 492/Municipal Administration and Water Supply Department (M.A.II) date : 19.09.13
	Date of Work Order Given : 18.02.2015
	Date of Work Started : 18.02.2015

Details of the Specification of the Connections for the Schemes of UIDSSMT

2013-14 AND IUDM 2014-15

(HOUSE SERVICE CONNECTION WITH SPECIFICATION)

<p>Name of the Scheme : <i>UIDSSMT 2013-14 for 8000 connections</i></p>	<p>Name of the Scheme IUDM - for 9469 connections</p>
<p><u>HOUSE SERCICE CONNECTIONS 15mm WITH MDPE PIPES , COMPRESSION FITTINGS –</u></p> <p>Providing house service Connection (15 mm dia) including supplying and fixing Electro-Fusion Taping Saddle with Female threaded outlet, PP compression metal insert male thread elbows , 90 deg. double compression elbows, uPVC ball valve, PP Compression male threaded adopter and SS metal insert female thread adopter for water meters and laying 20 mm OD service pipe PE80 PM 16 (Blue pipe as per ISO 4427), complete including excavation refilling and making good the surface as per drawing and specifications and as directed by the Engineer.</p> <p>(a) PE 80 Electrofusion tapping Saddle (63 to 315 mm) as per standards BSEN 12201 – 1 NO</p> <p>(b) Labour for fusion jointing – 1No</p> <p>(c) PP compression metal insert male thread Elbow as per standards ISO 14236 – 1No.</p> <p>(d) PP compression elbow 90 Deg (both side comp.end) – 2 Nos</p> <p>(e) UPVC ball valve – 1 No</p> <p>(f) PP compression male thread adaptor – 1 No.</p> <p>(g) SS compression female threadadaptor – 1 No.</p> <p>(I) 20 mm Blue pipe PE 80 PN 16 (ISO 427) – 6m</p> <p>(j) Earthwork excavation and refilling work – 1 set</p> <p>(k) Laying MDPE pipe and fixing fittings – 1 set.</p>	<p><u>HSC to bereplacement from existing line to proposed line and for the New line (Domestic)</u> with following Specifications.</p> <p>(a) Providing suitable dia non corrosive engineering plastic moulded Clamp Saddle with Stainless steel 304 threaded metal inserted for tapping outlet suiting for ½”, ¾” and 1” clear bore with SS 304 wide strap with elastomeric insulation for proper grip around the DI pipe with SS 304 suitable bolts and nuts . Saddle to have sealing rubber SBR grade 30 O-ring around.</p> <p>(b) Poly Propylene compression Male Threaded Adaptor with metal insert of SS 304 as per standards ISO 14236 and Tested as per BS 6920 in WRC-NSE LTD.UK</p> <p>(c) Poly Propylene 90 Degree Compression elbow with compression joint at both ends as per standards ISO 14236 and Tested as per BS 6920 in WRC-NSE LTd.Uk.</p> <p>(d) Poly Propylene compression Female Threaded Elbow with metal insert of SS 304 as per standards ISO 14236 as per BS 6920 in WRC-NSE LTd.Uk.</p> <p>(e) MDPE PE 80 PNI6 Blue pipe as per standards ISO 4427 and Tested as per BS 6920 in WRC-NSE LTd.Uk.</p>

(A) As per the above two Schemes mentioned, Estimate was prepared for giving 8000 House Service Connections under the Scheme of UIDSSMT and for each connection the rate has been fixed as Rs.2,325/- and so totally Rs.1,86,00,000/- (8000 * Rs.2,325/-) has been spent and paid to the Contractor and also Estimate was prepared to give 9469 House Service Connections under the scheme of IUDM and for each connection the rate has been fixed as Rs. 1515/- (including the provisions of all water supply materials) and so totally Rs.1,43,45,535/- (9469 * Rs. 1,515/-) was spent and paid to the Contractor and finally it was concluded that for both the schemes to give House Service Connections total value of Rs. 3,29,45,535/- (1,86,00,000/- + 1,43,45,535/-) has been spent and paid to the respective Contractors.

It means from both the schemes totally 17469 (8000 + 9469 = 17469) House Service Connections have been given by the Municipality.

Meanwhile, During the Course of Audit, It is found that as per Water Supply Demand Register, **water Charges Demand have been fixed and collected only from 15636 connections only.**

So, out of total number of 17469 Connections under both the schemes, Water Charges Demand has been fixed and collected for only 15636 house Service Connections by the Municipality. It means the demand for 1833 connections have not been included in the Water Charges Demand upto the year of 2017-18. As per the Below tabular Column, for not fixing the demand of the balance 1833 (17469 – 15636 = 1833) house connections which had been given under the both the schemes, the Municipality incurred the loss to the tune of Rs.14,29,740/-(1833 * Rs. 65 * 12 Months) amount.

s.no	Name of the Scheme	Total Number of Connections Given under both the Schemes as per Estimate	Total House onnections given as per Final Report
1	UIDSSMT (13-14)	17400 (as per the Estimate)	8000 Connections (As per the final Report)
2	IUDM (13-14)	13690 (as per the Estimate)	9469 Connections As per M.book No : 233/16-17 Page No : 67 Abstract S.No180(a)
3	Total House Connections given under both the Schemes		17469 Connections (8000 + 9469 = 17469)
4	Total Number of Water Connections As per Water Demand Register 2017-18		15636 Connections only
5	The Left out Number of Connections Between the Total Number of Given Connections Under the Schemes of UIDSSMT (13-14) And IUDM (13-14) and the Total Number of Connections in the Water Charges Demand Register		1833 Connections (17469-15636=1833)
6	Loss for the Audit Year 2017-18		1833 * Rs.65/- (per month) * 12 (for a year) = Rs. 14,29,740 /-

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Out of 17469 connection due to repair works carried out in distribution mainline pipe and changing of flow control 15636 connection only installed.

3.14.8) Namakkal District - Tiruchengodu Municipality - IUDM - 2013-14 Scheme - As per the Estimate of the Scheme IUDM , the allotment had been made to give 13500 House Service Connections and also the water supply materials were purchased accordingly for the allotted 13500 House Service Connections but unfortunately only 9469 House Connections have been given under this scheme – so the balance water supply materials purchased for 4031 connections were returned to the Municipal Stock A/c – Additional Expenditure Rs. 42.78 lakh.

Para No.24 / 2017-18

1)	Work Details	:	Water Development Scheme
2)	Name of the Scheme	:	Integrated Urban Development Maintenance Scheme (IUDM)
3)	Estimate	:	Rs. 2370.00 Lakh
4)	Council Resolution No and Date	:	917 dated 06.03.2015
5)	Technical Sanction Resolution No	:	R.C NO : 44712/2013/Do1 Dated :13.01.2014 & 391/2013-14
6)	Tender Date	:	15.10.2014
7)	Tender Rate Acceptance	:	As per SOR 13-14-22.59% Additional than Estimate
8)	Name of the Contractor	:	Thiru.Sathwa Engineering and Construction Private Limited
9)	Administrative Sanction	:	Government Order (D) No.492 MAWS (M.A.II) Dated : 19.09.2013
10)	Work Order Date	:	18.02.2015
11)	Work Commencement date	:	18.02.2015
12)	12. Total Expenditure as on 31.03.2018	:	Rs. 22,96,39,963/-

As per the Estimate of the Scheme IUDM, allotment had been made to give 13500 House Service Connections in the municipality (HOUSE SERVICE CONNECTION TO BE REPLACEMENT FROM EXISTING LINE TO PROPOSED LINE AND FOR NEW LINE AND (DOMESTIC AND NON-DOMESTIC) WITH SUITABLE SPECIFICATIONS) and also water supply materials were purchased for allotted 13500 House Service Connections. The above statement was confirmed from the Abstract of M.book No : 233/2016-17 page No : 67 and it had been stated as below that for giving 13500 House Connections, water supply materials were purchased each connection at the rate Rs. 1061.20/- for the amount of Rs.1,43,26,200/-.

But it is confirmed in Audit that as per the below tabular column, only 9469 connections (Laying and Joining) have been given.

DOMESTIC HSC LAYING AND JOINING COMMISSIONING (30 %)

S.No	M.Book page No and M.Book No/Year	Total Number of House Connections given	Amount Sanctioned for giving House Service Connections (LAYING AND JOINING) (Rs/-)	
1	54/187/16-17	6990	6990 * Rs/- 454	3173460
2	49 / 223/16-17	234	234 * Rs/- 454	106236
3	98 / 224/16-17	627	627 * Rs/- 454	284658
4	100 / 225 / 16-17	490	490 * Rs/- 454	222460
5	48/226/16-17	228	228 * Rs/- 454	103512
6	160/226/16-17	250	250 * Rs/-454	113500
7	85/227/16-17	330	330 * Rs/-454	149820
8	56/228/16-17	320	320 * Rs/- 454	145280
Total Connections		For Total 0 Connections	4298926	

From the above tabular Column, it is concluded that to give only 9469 House Connections , 13500 House Connection Water Supply Materials have been purchased and unnecessarily the balance number of 4031 (13500-9469 = 4031) House Connection Water Supply Materials worth of Rs. 42,77,697/- have been purchased and given to the Contractor. And also it is Confirmed from the stock note that the water supply materials value of Rs.42,77,697/- which had been purchased excess were handed over to the Municipality.

But, Without considering the basic details of the possibilities of giving House Connections in the Municipality, Technical Sanction has been given for 13500 House Service Connections and Administrative Sanction was also obtained and Estimate was prepared accordingly and so excess water supply materials have been purchased unnecessarily.

So, the amount of Rs. 42,77,697/- which was spent for the excess purchase of water supply materials has been considered as wasteful expenditure. So necessary actions should be made for this additional and wasteful expenditure and the details should be shown to the Audit.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Under this scheme, material supplied by the contractor for 13500 water supply connection 9460 connections only installed on receipt of the application received from public for requesting water supply connection the remaining materials to be utilized for 4031 connections.

3.14.9) Ariyalur District - Ariyalur Municipality Revenue and Capital Fund – Formation of Tar road (B.T.Surface) From guest house to new market road – Measurement and check-measurement wrongly recorded to pay excess amount in the bill – The amount of loss incurred i.e. Rs.0.79 Lakh.

Para No. 106 / 2017-18

During the course of audit period under Revenue and Capital Fund, expenditure has been incurred for the execution of scheme works. The details of works and its expenditure are given below.

Bank receipt Voucher No/Date	:	349/26.07.2017 Final Bill
Amount	:	Rs.1000000/-
Details of Works	:	Layingof Tar Road Between guest house and New market Road.
Estimate	:	Rs.10.00 Lakh
Measurement Book		-----
Contractor		SPT & Co Perambalur

Following Defects have been noticed during the course of audit.

Based wrong calculation of quantity of work executed, excess amount has been paid to the contractor causing loss to Revenue and capital fund. The same bill amount has been certified by higher technical official. Final bill has been approved and sanctioned based on wrong, calculation. Hence, incurred loss to the tune of Rs. 79,523/-.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not received.

3.14.10) Ariyalur District – Ariyalur Municipality - Revenue Fund – Construction of Rain water harvesting closure, kitchen and water correction in the Hostel for homeless poor situated inside the Bus Stand – Excess payment released based on wrong calculation on the original work executed – The loss incurred Rs. 0.66 Lakh.

Para No. 109 /2017-18

1. Bank Receipt Voucher No	439/11.09.2017 & 656/04.01.2018
2. Estimate	Rs.450000/-
3. Bill Amount	Rs.472000/-
4. Contractor	Thiru.P.Ramalingam.
5. Measurement Book No	Not Numbered.

Hostel for homeless poor has been constructed inside the Bus Stand in Ariyalur Municipality town from the Revenue fund. In front of the hostel, amenities such as kitchen, borewell and rain water harvesting outlet are provided as per Municipal commissioner Proceeding ROC No. 2523/E1 2017, Dated 19.07.2017. The work was entrusted to Thiru. P.Ramalingam and the bill amount Rs.472000/- was released to the above contractor through bank receipt voucher No 439/11.09.2017 & 656/04.01.2018.

In Certain items of work as cited in the annexure monetary loss has been incurred to Municipal fund involving Rs.65977/- based on the wrong calculation in the bill as against the original work executed.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not received.

3.14.11) Ariyalur District – Ariyalur Municipality - Revenue and Capital fund – Raising the height of existing compound wall and construction of new compound wall - Excess amount sanctioned in the bill based on wrong calculation as against the original quantity of work executed – the amount of loss Rs.0.70 lakh.

Para No. 111(A) / 2017-18

- | | |
|----------------------------|---|
| 1. Bank Receipt Voucher No | : 284/13.06.2017 Second and final bill. |
| 2. Estimate | : Rs.7,00,000/- |
| 3. Bill Amount | : Rs.1,91,227/- |
| 4. Name of the Contractor | : Thiru.P.Ramalingam. |

On Examining the relevant M.Book and files pertaining to this work, it was noticed that in certain items of work excess amount was arrived and sanctioned due to wrong calculation in this bill. The loss amount for Rs.69,874/- should be recovered from the person responsible under intimation of audit.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not received.

3.14.12) Ariyalur District – Ariyalur Municipality - Revenue fund – Construction of new municipal office building – Bill prepared based on wrong calculation as against the original work executed. The amount of loss is Rs.0.93 Lakh.

Para No.112 / 2017-18

1. Bank Receipt Voucher No : 539/31.10.2017.
2. Estimate : Rs.150.00 laks
3. Bill Amount : Rs.1965887/-
4. Name of the Contractor : Shiva construction

As per Municipal Commissioner R.C No 4323/2016/E1, Dated 01.02.2017 construction of new office building for Ariyalur Municipality was entrusted to shiva construction. Based on the work order given to the above contractor second and part final amount Rs.1965887/- was released through bank payment voucher No 539/31.10.2017.

In certain items of work, quantity of work and its value are shown in excess and calculation was made accordingly, thereby causing loss to municipal fund. Based on wrong calculation, excess amount of Rs.92,750/- was paid to the contractor.

S. No	The Detail of Work	M. Book No	The value of original work executed			Works shown in excess as per calculation			Excess amount paid to the contractor		
			Quantity	Amount	Total	Quantity	Amount	Total	Quantity	Amount	Total
1	Providing RCC 1 : 1 1/2 : 3	89	75.18	6500	488670	80.18	6500	521170	5	6500	32500
2	Brick work in CM 1 : 5	95	58.07	5000	290350	70.12	5000	350600	12.05	5000	60250
										Total	92750

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not received.

3.14.13) Kanchipuram District - Pallavaram Municipality – Elementary Education Fund – School toilet Maintenance Fund – Estimate prepared including Service Tax – Service tax allowed to Contractor for the period after GST implementation – Defects Rs. 11.13 Lakh.

Para No. 11 / 2017-18 (Education Fund)

Work – Maintenance of Municipal School Toilets.

File No – 4254/ 2015/H1

Contractor – Deepthi Enterprises

Technical Sanction was granted by the Municipal Engineer on 20.08.2015 for maintenance of 184 toilets in 11 Municipal Schools functioning in Pallavaram Municipality. Tender was called for on 01.01.2016. As per resolution No. 317/30.12.2015 of this municipality, the work was entrusted to the lowest bidder Deepthi Enterprises for one year period from 01.01.2016. Then by the resolution no. 36/ 30.12.16, from 01.01.2017 to 31.12.2017 the contract period was extended for one more year and extension order was issued on 30.03.2017. As per the estimate prepared by the Technical Section, the maintenance work for 4 Girls toilet, 4 Boys toilet, 2 differentially abled person toilet and 10 Universal design toilet is Rs. 80764.00 per month and Rs. 8076 per toilet. The above said estimated value was including 12.36% as service tax.

After implementing the GST act, the central government clarified that “services provided to the Government, a local authority or a Governmental authority by way of water supply, public health, sanitation, conservancy, solid waste management or slum improvement and upgradation” are exempted from GST. This is communicated vide CMA letter No.13052/2016/D2, Dated 03.05.2017 on violating the above clarification, estimate prepared for the maintenance of school toilet maintenance including 12.36% service tax. So it is pointed out in audit, that the service tax allowed to the contractor with the maintenance work makes loss to the Municipality. Hence Loss amount of Rs. 1113200.00 should be collected from the contractor.

Maintenance amount Per month Rs.	Period (months)	Total Amount Rs.	12.36% service tax paid to the contractor to be collected
920000.00	11	10120000.00	1113200.00

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply given by the Commissioner was not accepted.

3.14.14) Kanchipuram District - Pallavaram Municipality - Building License – Building license given for additional construction – Property tax arrear not collected for existing building before issuing building license for additional construction – Loss Rs.81.02 Lakh.

Para No. 16 / 2017-18

Building Application No	23 / 2017 / F2
Building License No	129 / 2017 / F2 dt.05.04.17
CMDA approval No	B1 / 1440 / 2016 dt.18.01.2017
Owner of Property	V.V. Arumugam Enterprises Ltd.,
Building Extent	2556.92 Sq.m. GF + 4 floors

It is noticed in audit that the above said building has already been constructed as per CMDA approval No. B1/18007/2006, Dated 19.04.2007 and property tax assessed for Rs. 506428.00 per half year from 2010-11 first half year is Assessment No. is 007/038/00324. Property tax not levied from the above said assessee up to 2017-18 2nd Half year. While issuing the building license for additional construction, outstanding property tax amount of Rs.81,02,848/- was not collected from the assessee. After obtaining a pledge letter from the assessee, that he will pay the outstanding tax within 3 weeks (i.e., 2nd week of July) the municipality issued the building license for additional construction. While issuing the building license for an additional construction, property tax amount should have been collected for the existing building without any arrear. The assessee did not pay the property tax arrears of Rs.81,02,848/-.

So, it is pointed out in audit, that the arrear property tax amount of Rs.81,02,848/- should be collected from the assessee or otherwise the amount should be recovered from the official concerned.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply given by the Commissioner was not accepted.

3.14.15) Coimbatore District - Pollachi Municipality - Infrastructure fund – TUFIDCO – Construction of wholesale vegetable shops at Gandhi weekly market with an estimate cost of Rs.299.98 Lakh – Even after spending the whole estimate amount - only 52 shops were constructed against 68 shops sanctioned - Revenue not realized through Toll fee, Rent and Deposits receivable – Rs.25.60 Lakh.

Para No.30/2017 - 18

R.C.No 4508/2014/C1

Name of the Work	:	Construction of wholesale shops in Gandhi weekly Market
Estimation of work	:	Loan amount Rs.299.99 Lakh from TUFIDCO
No of Shops	:	68 Shops
Administrative Sanction	:	Chennai CMA Procs.R.O.C No.12320/B2/2015, Dt:19.05.2015
Technical Sanction	:	Chennai CMA office CE Procs.R.O.C No.35638-2014-145, Dt:26.05.2015
Work order Date	:	14.09.2015
Work Complete on	:	10.07.2017

According to TUFIDCO Letter No. TIFS/080/M(Mu)/2014, Dt.06.04.2015, TUFIDCO the loan amount of Rs.250.00 lakh was sanctioned and it should be collected from the wholesale shops in Gandhi market by letting the shops by lease.

I st Installment	:	90.25 Lakh	:	29.06.2016
II st Installment	:	95.85 Lakh	:	12.09.2016
III st Installment	:	63.90 Lakh	:	05.01.2017
Total	:	250.00 Lakh		

Total amount of Rs.250.00 Lakh were sanctioned by TUFIDCO Conditions were laid down as below.

1. The amount of Rs.68 Lakh should be earned by a of Deposit from of 68 shops (Rs.1 lakh / shop) and the amount of Rs.15.00Lakh should be collected as the deposit for Toll free collection. The total amount of Rs 83 lakh thus collected should be repaid to TUFIDCO.
2. An amount of Rs.40.80 Lakh per year should be collected as rent from 68 shops at Rs.5000/- per month (Rs.5000x12x68)
3. The amount of Rs.104.60 Lakh/per month should be collected as toll collection lease.
4. The rate of interest of the loan was 11% per annum.
5. The loan will be repaid within 10 years.
6. 2% penal interest should be levied for nonpayment of quarterly Payment.
7. An action plan should be prepared by the Commissioner to collect Deposit amount from the leases and the repayment of loan.

Based on the above conditions, the relevant approval has been obtained as per Council Resolution No.326 / 29.05.15 and the tender was announced on 26.05.15 and the tender was concluded on 07.07.2015. Contract was awarded to Lesser rate quoted by V.S Associates (over 4.90% rating) on 14.09.15. The Work order was issued and the work was carried out and completed on 10.07.2017.

According to the TUFIDCO Letter No.Tufidco/TIFS/030/M(MU)/2014, Dated 15.12.14 an amount of Rs. 250 lakh was allotted to construct 68 shops, Though full loan amount was utilized, only 52 shops have been constructed. The file does not have any explanation why the number of shops constructed was less than the sanctioned number of shops.

Thus the financial loss to the Municipal fund was as follows due to construction of less number of shops.

1. Deposit for 16 shops	- 16xRs.1.00lakh	=	16,00,000
2. Rent for 16 shops	- 16xRs5000x12	=	9,60,000
			25,60,000

An amount of Rs.13,04,400/- was only collected by way of lease from 01.07.2017 to 31.03.2018 but the target of Rs.104.60 lakh set by TUFIDCO was not achieved.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Based on the soil test report, various sizes of RCC concrete pillars had been constructed. As per the technical sanction only 52 –shops were constructed instead of 68-shops. Reply not accepted.

3.14.16) Coimbatore District – Pollachi Municipality – Infrastructure fund – TUFIDCO – Construction of retail vegetable shops at Gandhi weekly market with an estimate cost of Rs.299.98 Lakh – Even after spending the whole estimate amount – Less number of shops constructed then the sanctioned number –Short collection of toll fee – Rs.31.05 Lakh.

Para No.31 / 2017-18

R.C.No 4508/2014/C1

Name of the Work	:	Construction of retail shops in Gandhi weekly Market
Estimation of work	:	Loan amount Rs.299.99 Lakh from TUFIDCO
No of Shops	:	130 Shops
Administrative Sanction	:	Chennai CMA Procs.R.O.C No.45784/B2/2013, Dt:19.01.2015
Technical Sanction	:	Chennai CMA office CE Procs.R.O.C No.35683-2014-13, Dt:05.03.2015
Work order Date	:	01.06.2015
Work Complete on	:	17.07.2017

According to TUFIDCO TIFS/030/M(Mu)/2014, Dt.15.12.2014, TUFIDCO the loan amount of Rs.250 laksh was sanctioned to construct shops at Gandhi market by letting the shops by lease as follows.

I st Installment	:	125.00 Lakh	:	13.04.2016
II st Installment	:	87.50 Lakh	:	12.07.2016
III st Installment	:	37.50 Lakh	:	05.01.2017
Total		250.00 Lakh		

Total amount of Rs.250.00Lakh was sanctioned TUFIDCO Conditions were as follows.

1. The amount of Rs.130 Lakh should be earned by Deposit from lease of 130 shops (Rs.1.00 Lakh each shop) and repaid to TUFIDCO
2. An amount of Rs.78.00 Lakh/per year should be collected as rent from 130 shops at Rs.5000/- per month (Rs.5000x12x130)
3. The rate of interest of the loan was 11% per annual
4. The loan will be repaid within 10 years
5. 2% penal interest should be levied for non-payment of quarterly payment.
6. An action plan should be prepared by the commissioner to collect Deposit amount from the leases and the repayment.

Based on the above conditions, the relevant approval has been obtained as per Council Resolution No.640 / 19.12.14 and 459/26.07.14 the tender was announced on 06.03.15 and the tender was concluded on 17.04.2015. Contract was awarded to Lesser rate quated by V.S Associates (over 4.24% rating) on 01.06.15. The Work order was issued and it was carried out and completed on 17.07.2017.

- a. According to this TUFITCO Letter No. TUFITCO /TIFS/030/M(MU)/2014, Date 15.12.14 an amount of Rs. 250 lakh allotted and total no of. 130 retail shops have been sanctioned for construction. Though the full loan amount was utilized, only 122 shops have been completed. The file does not have any explanation why the number of shops constructed was less than the sanction number of shops.

Thus, financial loss to the Municipal fund due to construction of less number of shops is as follows:

1. Deposit for 8 shops	- 8xRs.1.00lakh	=	8,00,000
2. Rent for 8 shops	- 8xRs5000x12	=	4,80,000
			12,80,000

- b. As per the TUFIDCO condition ,deposit amount Rs.1.00 lakh should be collected from each shop from 59 auctioned shops. But the deposit amount was collected Rs.75000/- and Rs.50,000/- Per shop. Hence the amount of Rs.18,25,000/-was short-Collected. (25000x45=1125000(+50000x14=700000) The collected amount of Rs.40,75,000/- was also not yet refunded to TUFIDCO. Which shows that the agreement between the TUFIDCO, and the Municipality was ignored.

Abstract

a)	-	Rs.1280000
b)	-	Rs. 1825000
Total	-	Rs.3105000

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Ratification not obtained. Interim reply only received.

3.14.17) Tiruppur District - Palladam Municipality Miscellaneous Demand Register - Commercial Complex Shops Not Auctioned - Revenue Loss Rs.24.58 Lakh

Para No.26 / 2017-18

On verification of miscellaneous demand register the following commercial complex shops were not auctioned to earn revenue to the municipality. Due to non auction, revenue loss to the tune of Rs.24,58,134/- was incurred to the municipality.

S.No	Details of shop item/No	Last year Lease amount/month Rs.	Period of non lease	months	Loss Rs.
<u>Bustand North facing shops - code No.1038</u>					
1	2	6883	1.8.16to 30.9.17	14	96362.00
<u>Bustand west facing shops - code No.1038</u>					
2	1	5028	1.8.16 to 31.12.17	17	85476.00
3	2	6342	1.8.16 to 31.08.17	13	82446.00
4	3	12050	1.8.16 to 31.08.17	13	156650.00
<u>Weekly market complex-west facing shops - code No.1022</u>					
5	22/48	7100	1.4.16-to 31.03.18	24	170400.00
6	24/48	7100	1.4.16-to 31.03.18	24	170400.00
7	47/48	7100	1.4.16-to 31.03.18	24	170400.00
<u>Daily market complex shops - code No.1022</u>					
8	4/62	2100	1.4.15-to 31.03.18	36	75600.00
9	5/62	2100	1.4.17-to 30.11.18	20	42000.00
<u>Anna Busstand East facing shops - code No.1038</u>					
10	3	15000	1.8.16 to 31.03.17	8	120000.00
<u>Anna Bustand north facing shops—code No.1038</u>					
11	2	17000	1.8.16 to 30.09.17	14	238000.00
<u>Anna Busstand west facing shops—code No.1038</u>					
12	1	last auction 14600	1.8.16 to 31.12.17	17	248200.00
13	2	last auction 14700	1.8.16 to 30.09.17	14	205800.00
<u>Weekly market complex-west facing shops—code No.1022</u>					
14	27/48	7100	1.4.16-to 30.11.18	32	227200.00
15	28/48	7100	1.4.17-to 30.11.18	20	142000.00
16	42/48	7100	1.4.16-to 30.11.18	32	227200.00
				TOTAL	2458134.00

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Interim reply given the shops in Sl.No.1,2,3,4 and 10 had been let out, and shops inSl.No.5,6,7,8,9,11,12,13,15 and 16 action will be initiated to let out.

3.14.18) Tiruppur district - Kangeyam Municipality - Deposit Register - Deposit Refunded in the absence of any credit balance in the lessees account - Revenue Loss Rs.1.80 lakh.

Para no. 29 / 2017-18

(A) During the course of audit for the year 2017-18 account code no.4018 lease deposit amount for the year 2015-16 and 2017-18 was refunded to the concerned lessees not having balance in lessees deposit account to the tune of Rs.1,80,105.00 as detailed below. The loss may be recovered from the persons concerned.

S.No	Account code	Name of the lessee	GJV/BPV NO.AND DATE	AMOUNT Rs.
1	4018	Sasikumar	GJV RF 1298/9.2.2018 BPV NO. RF 88/12.2.2018	47115.00
2	4018	Manoharan	BPV NO. RF 133/8.3.2018	7575.00
3	4018	vijayakumar	BPV NO. RF 445/16.11.17	36393.00
4	4018	Khaleel	GJV NO. RF 002/19.08.17	23223.00
5	4018	CR.Manigandan	GJV NO .31.3.2016	65799.00
			TOTAL	180105.00

(B) Election deposit amount of Rs.1000.00 refunded instead of Rs.500.00 Excesses refund of Rs.500.00 to be recovered from the persons concerned.

S.No	Account code	Name of the lessee	GJV/BPV NO.AND DATE	AMOUNT Rs.
1	4020	A.Shanmugam	BPV NO. RF 318/19.7.2017	500.00
				500.00

ABSTRACT	
	Rs.
A	180105.00
B	500.00
TOTAL	180605.00

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Out of the objected amount Rs.73,374/- recovered. Balance Rs.1,06,731/- is still pending as mentioned in Sl.Nos.1,3 and 4.

3.14.19) Madurai District – Usilampatti Municipality 2017-18 – Non-tax-Lease – Bus stand JVVT Shops - Tenants filed suit over hike in rent – Case Dismissed – Arrear amount to be collected Rs.57.05 Lakh.**Para No. 20(B) / 2017-18**

There are 5 JVVT Shops No.114, 115, 116, 117 and 118 within the Usilampatti Municipal Bus Stand.

The tenants who had auctioned of these shops had filed law suits against the rent hike and had not paid shop rent since 1996-1997. The case was dismissed by the court in favour of the municipality. Following the dismissal of the case, the tenants of Shop No.115 and 116 in the above five shops have agreed to pay the outstanding lease amount and paid the lease amount. But the tenants of shop number 114, 117 and 118 have not paid the rent arrear of Rs.57,05,768/-.

In the meantime, the shops were leased out for three years in 2017-18 and the lease license has been handed over to other tenants. Therefore, action should be taken to collect the outstanding amount Rs.57,05,768/- for the period from 1996-97 to 2016-17 from the following tenants or liability should be levied from the concerned officers for failure to collect the lease within the stipulated time.

Sl.No.	Name of the lease	Shop No.	Lease amount collected Rs.
1.	Thiru.Raman	119/114	2337041
2.	Thiru.Mahendran	119/117	1392617
3.	Thiru.Krishnan	119/118	1976110
	Total		5705768

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Commissioner of Usilampatti is letter R.C.No.1457/2017/A1, Dated 17.02.2021 replied that Orders of the collector is awaited to attach the individual property and to collect the rent due through auction.

**3.14.20) Dindigul District - Oddanchatram Municipality - Revenue Fund –
MDR –Lease Arrear Demand written off – without taking any legal action
Violation of rules – Loss of Rs.12.80 Lakh**

Para No. 18 / 2017-18

General Journal Voucher No. RF 4290/31.03.2018

As per miscellaneous demand register arrear lease amount of Rs 12,80,121/-
was written off as detailed bellow:

Sl.No.	Demand Deails	Head of A/c	Written off Rs.
1	Weekly Market	1301004	222575
2	Bus bay entrance fee collection	1301006	424501
3	Rent on vacant land	1304001	1900
4	Rent on shpping complex	1301001	631145
Total			1280121

The following defects are observed with respect to the above stated
written off:-

1. According to Section 344 read with Schedule IV of the Tamil Nadu District / Municipalities Act, 1920 the executive authority by issuing distraint warrant may seize and sell the movable property of the defaulter by public auction and recover any sum due on account of any tax not paid by him or prosecute the defaulter by filing a suit in the Court of Law. The municipality did not, however, take any distraint action or file suit in the Court of Law against the defaulters as envisaged in Section 344 of the Act. Before writing off the dues. It resulted an amount of Rs.12,80,121/- financial loss to this Municipality.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020,
Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not
received.

3.14.21) Dindigul District - Oddanchatram Municipality - Revenue Fund – Profession Tax – Arrear Demand written off – Violation of rules and Prior concurrence of the Commissioner of Municipal Administration not obtained – Serious irregularities – Loss of amount Rs.0.82 Lakh.

Para No. 17/ 2017-18

General Journal Voucher No. RF4240/01.04.2017 Rs.80660/-
General Journal Voucher No. WF 4092/01.04.2017 Rs.1200/-

As per demand collection and balance register of the Municipality arrears of Profession Tax Rs 80660/- and Arrear Water charge of Rs.1200/-, total sum of Rs 81,860/- was written off as details below:

Sl.No.	Demand Deails	Head of A/c	Written off Rs.
1	Water charges-Arrear	1405004	1200
2	Profession Tax - Arrear	1101001	80660
Total			81860

The following defects are observed with respect to the above stated written off:-

1. According to Section 344 read with Schedule IV of the Tamil Nadu District Municipalities Act, 1920 the executive authority by issuing distraint warrant may seize and sell the movable property of the defaulter by public auction and recover any sum due on account of any tax not paid by him or prosecute the defaulter by filing a suit in the Court of Law. The municipality did not, however, take any distraint action or file suit in the Court of Law against the defaulters as envisaged in Section 344 of the Act. Before writing off the dues. It resulted an amount of Rs.81860/- financial loss to this Municipality.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not received.

3.14.22) Sivagangai District - Devakottai municipality - Issuance of Building Licence to unapproved layouts - Regularization Charges - Development Charges - Open Space Reservation Charges and Scrutiny Fees are not Collected Loss Rs.184.58 Lakh.

Para No.16 / 2017-18

As per the Tamil Nadu town and country planning Act 1971, Under Section 113,122 and G.o.Ms.No 78 / Housing and Urban development 4(3) / DPT, Dated 04.05.2017 unapproved Layouts during the year 2017 to be regularized with the following charges.

- 1) Regularization charges shall be assessed and levied separately for the plot or Layout for regularization under these rules at the rates given below.

The regularization charges per square meter of the plot area shall be

- i. Corporation area Rs100/- square meter
 - ii. Municipal Area Rs.60/- square meter
 - iii. Town Panchayat and Village Panchayat Rs.30/- square meter
- 2) Levy of development charges shall be collected for the plot or layout to be regularized at the rates as given below

Municipal Corporation area Rs.600 / square meter

Special and Selection grade Municipal area Rs.350 square meter

Gr.I Gr.II municipal area Rs.250 square meter

Town Panchayat area Rs.150 square meter

Village Panchayat area Rs.100 square meter

- 3) Open space reservation charges

For regularization of plot in a sub-division the open space reservation area requirement as per the development regularization or development control regularisation as the case may be shall be calculated and charged proportionately to the plot area applied for regularization.

For the regularization of layouts open space reservation area charges shall be collected for ten percent of the layout area as per the guidelines value specified in clause (7) of the rule 2 if ten percent of open space reservation area is not available, however if part of the required ten percent open space reservation area is available in the layout then such available area shall be deducted in the calculation of open space reservation area requirement and charges levied accordingly.

4) Scrutiny Fee at the rate of Rs.500 per plot shall be collected.

Where no regularization is ordered under this rules for an unapproved plot or layout then

- a) No electricity, water supply, Drainage and sewerage connections shall be extended to such unapproved plot or layout.
- b) Such unapproved plot or layout shall not be registered under the registration act 1908(Central act 9 of 1908) by the registration department and
- c) No building approval shall be given by the authorities concerned for such unapproved plot or layout.

In order to give effect to the consequence indicated above, the departments concern shall make necessary amendment in their respective acts.

During the financial year (2017-18) in this municipality, 149 items of unauthorized plots have been given building license without following the rules and charges mentioned in the foresaid Government order.

So resulted in loss of Rs.1,84,58,333/- to the municipality. Besides open space reservation charges to be recovered and remitted to the concerned account and the loss should make good.

Reply:

This para has been communicated vide letter Rc.No.12801/MA4/2020, Dated 12.02.2021 to Commissioner of Municipal Administration. Reply not received.

4. Town Panchayats

4.1 Town Panchayats - Introduction

Tamil Nadu is the only state in India, where Town Panchayats are created between the rural and urban local bodies for the first time.

For the past 100 years Town Panchayat administration is functioning here. The prime duty of the Town Panchayat is providing basic amenities to the people. Effective accounting structure and audit structure are prevailing in the Town Panchayats.

The Town Panchayats are under the administrative control of Municipal Administration. The Town Panchayats are established in the Tehsils, pilgrim centres, tourist spots, industrial & commercial zones etc.

The Town Panchayats are brought under the Tamilnadu District Municipality Act 1920 by making 73 & 74th amendment in the year 1993. Separate section is provided in the act for Town Panchayats. However no change has been made in the name of Town Panchayats. The Administrative control of the Director of Town Panchayats is brought under the Municipal Administration and Water Supply Department.

4.2 Population as per 2011 Census

There are 21,09,317 households in 528 Town Panchayats as per 2011 census. 80,90,847 people are living in these household. The Town Panchayats population comprise of 40,29,486 males and 40,61,361 females .

4.3 Gradation of Town Panchayats

On the basis of the own revenue of the Town Panchayats, they are classified as detailed below as per G.O.(M.S) no.142, Municipal Administration and Water Supply (TPII) Department dated.21.11.2014 and Government Gazette No.9/2.03.2016.

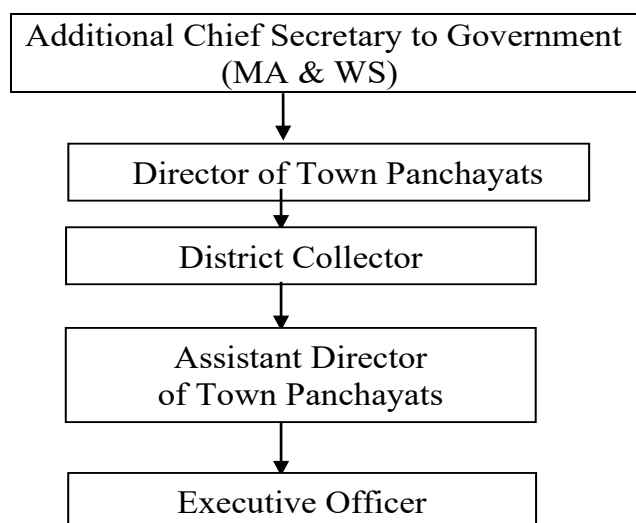
Grade	Average Income for Year	No of TP
		2017-18
Special Grade	Above 200 Lakhs	64
Selection Grade	100 Lakhs upto 200 Lakhs	202
First Grade	50 Lakhs upto 100 Lakhs	200
Second Grade	Below 50 Lakhs	62
Total		528

4.4 Principles and Goal of Town Panchayats

1. Providing transparent administration and people friendly administration.
2. Providing clean and good administration to install confidence in the minds of the people.
3. Ensuring proper implementation of schemes.

4.5 Administrative set up

The Administrative set up of the Town Panchayats are as follows.



4.6 Town Panchayats Administration

The Executive head of the Town Panchayats is Executive Officer. Head Clerk, Junior Assistant, Revenue Assistant, Typist, Technical Wing Staff, and Public Health Wing Staff are assisting him in day to day administration. They are maintaining registers and records, assessing and collecting the taxes, maintaining accounts and maintaining assets.

4.7 Duties of the Town Panchayats

I. Providing following basic amenities.

1. Roads
2. Street Light
3. Water Supply
4. Public Health
5. Drainage

II Assessment of Tax and Fees

1. Property Tax
2. Vacant Land Tax
3. Profession Tax
4. Non Tax Items
5. Water Charges

III Others

1. Approving Layout
2. Building License
3. Trade License
4. Birth and Death Certificate
5. Implementation of State / Central Schemes

4.8 Revenue of Town Panchayats

The Town Panchayat revenue comprises of the following

1. Property Tax
2. Profession Tax
3. License fees, Lease, Rent & Water Charges
4. Surcharge on Stamp Duty
5. SFC Grant
6. Interest on Investment and Bank Interest
7. Government Grants

4.9 Services Provided

1. Water Supply
2. Building License
3. Trade License
4. Birth and Death Certificate
5. SJSRY
6. Providing Basic Amenities
7. Online Services

4.10 Income and Expenditure of Town Panchayats - 2017-18

Accounts of 528 Town Panchayats are consolidated. As per the consolidated accounts, the following are the Income and Expenditure and Assets and Liabilities for the financial year 2017-18.

Details of Income and Expenditure

Expenditure

S.No.	Expenditure	Amount (Rs. in Lakhs)
1.	Personal Cost Salaries	38284.37
2.	Personal Cost Others	1339.48
3.	Terminal & Retirement Benefits	7573.05
4.	Operating Expenses	46230.86
5.	Repairs and Maintenance	29899.06
6.	Programme Expenses	21520.54
7.	Administrative Expenses	18809.00
8.	Finance Expenses	3157.95
9.	Depreciation	75294.70
	Total	242109.01

Income

S.No	Income	Amount (Rs. in Lakhs)
1.	Property Tax	14238.77
2.	Other Taxes	7319.19
3.	Revenue	7948.02
4.	Devolution Fund	106548.12
5.	Service Charges & Fees	16157.10
6.	Grants and Contributions	21162.95
7.	Sales & Hire charges	2753.72
8.	Other Income	24295.72
9.	Net Accumulated Deficit	41685.42
	Accumulated Deficit = 44553.29	
	<u>Less -Accumulated Surplus = 2867.87</u>	
	Net Acc. Deficit = <u>41685.42</u>	
	Total	242109.01

Details of Assets and Liabilities
Liabilities

S.No	Liabilities	Amount (Rs. in Lakhs)
1.	Grants and Contribution	766972.52
2.	Loan	14195.78
3.	Interest on Loans	7423.00
4.	Recoveries From Staff pay Bill	1273.37
5.	Accounts Payable	13652.20
6.	Deposit Repayable	27412.95
7.	Tax Deducted Payable	4616.17
8.	Other Liabilities	31384.53
9.	Other Bank Balances	1844.48
10.	Accumulated Depreciation	564768.19
	Total	1433543.191433543.19

Assets

S.No.	Assets	Amount (Rs. in lakhs)
1.	Fixed Assets	1087150.84
2.	Cash and Bank Balances	144430.03
3.	Stocks	1319.84
4.	Taxes and Fees Receivable	19647.64
5.	Staff Advances	2651.21
6.	Other Advances	20648.23
7.	Investment and Interest	9879.74
8.	Others	302.44
9.	Net Accumulated Deficit Accumulated Deficit =156726.90 <u>Less -Accumulated Surplus = 9213.68</u> Net Acc. Deficit = <u>147513.22</u>	147513.22
	Total	1433543.19

As on 31.3.2018 Taxes and fees worth Rs. 19647.64 lakhs remain uncollected. Proper action has to be taken to collect the arrears, otherwise it would affect the own revenue. At the end of the financial year advances are pending worth Rs. 20648.23 lakhs. Action has to be taken to collect the advances pending.

At the end of the financial year taxes worth Rs. 4616.17 lakhs to be remitted to other department Accounts are shown as Liability. Necessary action has to be taken to remit the same.

4.11 Computerized Tax Collection and Accounting.

From 2013-14 financial year onwards collection of taxes and maintenance of Accounts are computerized. This work has been entrusted to private company namely Primatix Software Solution. This Company doing this work in all 528 Town Panchayat without any Government Order.

This work has been started without uploading the certified accounts and registers and demand and certified subsidiary registers. Due to this, objections were raised by the audit department pointing out the defects.

There is no administrative control over this private company. No changes can be made in the computer directly by the Town Panchayat without the help of this company.

So many mistakes are being happened in the Town Panchayats due to this company. For example, Profession Tax collection made through cheque can be posted for Property Tax. One cheque can be used as collection for many assessments.

Cheque collection made through the banks are first taken credit to this company's accounts and then transferred to the bank account of Town Panchayats.

30% discount on property tax for owner occupation was disallowed during revision of 2008-09. But still today such discount is being allowed. It shows that the necessary changes are not made in software used by this private company. This makes revenue loss to Town Panchayats.

To avoid all these defects, software is to be prepared as used in the Municipal Administration. It is suggested in the audit that centralized software has to be used through the Directorate of Town Panchayat.

4.11.1 Town Panchayats – Income - Expenditure & Assets - Liabilities 2017-18

Town Panchayats (528) Income, Expenditure and Assets, Liabilities for the financial year 2017-18 as follows:-

Sl No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
1.	Chengalpet / Thiruvallur	Pallipattu	293.10	293.1	1739.97	1739.97
2.		Pothatturpettai	432.71	432.71	2591.38	2591.38
3.		Utthukkottai	365.55	365.55	3221.35	3221.35
4.		Arani	510.02	510.02	2369.84	2369.84
5.		Thirunindravur	739.13	739.13	5988.46	5988.46
6.		Thirumazhizai	518.93	518.93	6761.74	6761.74
7.		Naaravarikuppam	617.64	617.64	3240.29	3240.29
8.		Ponneri	569.57	569.57	3748.96	3748.96
9.		Meenjoor	760.80	760.8	5789.17	5789.17
10.		Kummidipoondi	527.17	527.17	2947.68	2947.68
	Total		5334.62	5334.62	38398.84	38398.84
11.	Chengalpet/ Kanchipuram	Sriperumputhur	1020.91	1020.91	5363.81	5363.81
12.		Walajabad	404.87	404.87	2703.1	2703.1
13.		Utthiramerur	594.19	594.19	3270.33	3270.33
14.		Mangadu	909.64	909.64	5618.15	5618.15
15.		Kundratur	1019.34	1019.34	6250.59	6250.59
	Total		3948.95	3948.95	23205.98	23205.98
16.	Chengalpet/ Chengalpet	Perungalatur	1408.62	1408.62	6733.37	6733.37
17.		Peerkkangaranai	578.43	578.43	3726.75	3726.75
18.		Sitlapakkam	1102.89	1102.89	6196.54	6196.54
19.		Thiruneermalai	826.16	826.16	4716.46	4716.46
20.		Madampakkam	1140.60	1140.6	7248.58	7248.58
21.		Nandhivaram Kooduvancheri	992.10	992.1	5994.29	5994.29
22.		Thiruporur	633.99	633.99	2587.97	2587.97
23.		Thirukazhukundram	581.90	581.9	4564.39	4564.39
24.		Mamallapuram	650.33	650.33	4347.93	4347.93
25.		Edakazhinadu	747.47	747.47	8383.02	8383.02
26.		Acchirapakkam	284.80	284.8	2250.47	2250.47
27.		Karunguzhi	395.84	395.84	3014.67	3014.67
		Total		9343.13	9343.13	59764.44

Sl No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
28.	Chengalpet/ Cuddlore	Annamalainagar	432.72	432.72	2614.52	2614.52
29.		Vadalur	1118.51	1118.51	5040.59	5040.59
30.		Kurinchipadi	938.02	938.02	3935.22	3935.22
31.		Parankipettai	549.80	549.8	2207.47	2207.47
32.		Bhuvanagiri	663.60	663.6	2485.56	2485.56
33.		Kattumannarkoil	670.97	670.97	3180.21	3180.21
34.		Pennadam	589.59	589.59	2450.87	2450.87
35.		Thittakudi	614.11	614.11	3471.74	3471.74
36.		Gangaikondan	227.26	227.26	928.84	928.84
37.		Thorapadi	276.45	276.45	1134.11	1134.11
38.		Melpattampakkam	287.25	287.25	1736.22	1736.22
39.		Thirumuttam	369.18	369.18	2574.58	2574.58
40.		Lalpettai	311.29	311.29	1685.51	1685.51
41.		Mangalampettai	341.25	341.25	1181.31	1181.31
42.		Killai	349.75	349.75	2212.11	2212.11
43.		Sethiyathoppu	236.69	236.69	1701.83	1701.83
	Total		7976.44	7976.44	38540.69	38540.69
44.	Vellore/ Vellore	Thakolam	373.28	373.28	1374.12	1374.12
45.		Nemili	272.29	272.29	1470.48	1470.48
46.		Panapakkam	282.44	282.44	1704.05	1704.05
47.		Sholinker	740.87	740.87	4535.42	4535.42
48.		Kaveripakkam	311.27	311.27	2232.39	2232.39
49.		Kalavai	278.94	278.94	1785.32	1785.32
50.		Thimiri	463.80	463.80	1897.34	1897.34
51.		Thiruvalem	222.68	222.68	1470.21	1470.21
52.		Ammur	392.16	392.16	1511.96	1511.96
53.		Vilapakkam	298.27	298.27	2324.01	2324.01
54.		Pennathur	324.01	324.01	2046.55	2046.55
55.		Pallikonda	494.50	494.50	2894.28	2894.28
56.		Odukathur	279.17	279.17	2063.26	2063.26
57.		Udhayanthiram	325.41	325.41	1913.59	1913.59
58.		Alangayam	514.54	514.54	2915.16	2915.16
59.	Natrampalli	411.75	411.75	2087.07	2087.07	
	Total		5985.38	5985.38	34225.20	34225.20

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
60.	Vellore / Thiruvannamalai	Chengam	614.42	614.42	6729.71	6729.71
61.		Polur	654.91	654.91	3184.83	3184.83
62.		Kilpaennathur	354.53	354.53	2743.47	2743.47
63.		Pudupalayam	272.19	272.19	1644.62	1644.62
64.		Vettavalam	322.88	322.88	2158.56	2158.56
65.		Kannamangalam	237.59	237.59	1168.30	1168.30
66.		Desur	178.87	178.87	1052.86	1052.86
67.		Kalampur	440.27	440.27	2003.37	2003.37
68.		Peranamallur	233.43	233.43	1119.29	1119.29
69.		Chetpet	406.25	406.25	2742.07	2742.07
	Total		3715.33	3715.33	24547.07	24547.07
70.	Vellore / Villupuram	Ulundurpet	838.67	838.67	5417.09	5417.09
71.		Gingee	723.82	723.82	4679.03	4679.03
72.		Kottakkuppam	859.17	859.17	4709.48	4709.48
73.		Valavanur	483.70	483.70	3675.68	3675.68
74.		Vikravandi	318.84	318.84	1711.45	1711.45
75.		Thirukoyilur	820.61	820.61	4906.64	4906.64
76.		Vadakanandal	516.68	516.68	3576.11	3576.11
77.		Ananthapuram	212.72	212.72	935.29	935.29
78.		Chinna salem	535.04	535.04	3133.29	3133.29
79.		Thiyagaduruvam	532.86	532.86	3010.12	3010.12
80.		Sankarapuram	501.81	501.81	2433.33	2433.33
81.		Thiruvonnainallir	286.05	286.05	1701.04	1701.04
82.		Arakandanallur	166.94	166.94	736.03	736.03
83.		Manalurpet	299.27	299.27	1750.80	1750.80
84.		Marakanam	416.94	416.94	4126.01	4126.01
	Total		7513.12	7513.12	46501.39	46501.39
85.	Salem/Salem	Ayothiyapattinam	309.96	309.96	1549.36	1549.36
86.		Valapadi	513.15	513.15	2945.38	2945.38
87.		Pethanaickenpalayam	626.33	626.33	4353.15	4353.15
88.		Thammampatty	624.88	624.88	3021.62	3021.62
89.		Kannankurichi	481.95	481.95	2954.46	2954.46
90.		Panamarathupatty	311.79	311.79	1803.44	1803.44

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
91.	Salem/Salem	Keeripatty	240.15	240.15	1473.47	1473.47
92.		Elampillai	329.88	329.88	1487.16	1487.16
93.		Gangavalli	314.05	314.05	2020.02	2020.02
94.		Yethapur	284.48	284.48	1546.64	1546.64
95.		Thedavur	201.56	201.56	1742.03	1742.03
96.		Belur	291.21	291.21	1889.60	1889.60
97.		Sendarapatti	403.21	403.21	2394.92	2394.92
98.		Veeraganur	301.11	301.11	2459.69	2459.69
99.		Attayampatty	348.61	348.61	2296.69	2296.69
100.		Mallur	288.39	288.39	1501.27	1501.27
101.		Edanganasalai	765.55	765.55	3708.70	3708.70
102.		Karuppur	389.62	389.62	1947.18	1947.18
103.		Sankari	688.78	688.78	2980.20	2980.20
104.		Pollampatty	269.26	269.26	1789.49	1789.49
105.		Veerakkalpudur	379.76	379.76	1888.46	1888.46
106.		Omalur	565.09	565.09	1749.65	1749.65
107.		Kadayampatty	337.71	337.71	1801.42	1801.42
108.	Tharamangalam	607.24	607.24	2906.27	2906.27	
109.	Jalagandapuram	460.92	460.92	2676.87	2676.87	
110.	Vanavasi	183.48	183.48	1308.56	1308.56	
111.	Kolathur	486.13	486.13	1418.58	1418.58	
112.	Arasiramani	341.42	341.42	2242.76	2242.76	
113.	P.N.Patty	724.36	724.36	4119.25	4119.25	
114.	Thevur	179.84	179.84	1007.10	1007.10	
115.	Mecheri	852.19	852.19	3654.05	3654.05	
116.	Konganapuram	411.89	411.89	2459.61	2459.61	
117.	Nangavalli	324.99	324.99	1992.05	1992.05	
		Total	13838.94	13838.94	75089.11	75089.11

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
118.	Salem/ Dharmapuri	B.Mallapuram	234.95	234.95	2157.22	2157.22
119.		Harur	653.85	653.85	3297.38	3297.38
120.		Kadatur	324.40	324.40	2065.63	2065.63
121.		Kambainallur	271.63	271.63	2821.60	2821.60
122.		Karimangalam	381.34	381.34	2602.03	2602.03
123.		Marandahalli	316.98	316.98	3040.71	3040.71
124.		Palacode	633.77	633.77	3409.99	3409.99
125.		Papparapatti	295.28	295.28	3767.73	3767.73
126.		Pappireddipatti	289.61	289.61	1746.18	1746.18
127.		Pennagaram	407.70	407.70	3030.28	3030.28
		Total		3809.51	3809.51	27938.75
128.	Salem / Krishnagiri	Kelamangalam	387.82	387.82	1862.05	1862.05
129.		Kaveripattinam	414.89	414.89	2496.60	2496.60
130.		Nagonajahalli	252.36	252.36	1208.27	1208.27
131.		Bargur	532.81	532.81	2733.23	2733.23
132.		Uthangarai	573.66	573.66	3039.57	3039.57
133.		Denkanikottai	557.62	557.62	3270.91	3270.91
	Total		2719.16	2719.16	14610.63	14610.63
134.	Salem / Namakkal	Mallasamudiram	329.86	329.86	2586.62	2586.62
135.		Alampalayam	428.81	428.81	2858.88	2858.88
136.		Padaveedu	489.84	489.84	3073.19	3073.19
137.		Pandamangalam	218.97	218.97	899.03	899.03
138.		paramathi	328.56	328.56	2331.16	2331.16
139.		Pothanur	418.81	418.81	3470.64	3470.64
140.		Velur	737.97	737.97	4837.68	4837.68
141.		Mohanur	500.98	500.98	3097.85	3097.85
142.		Senthamangalam	724.20	724.20	3001.74	3001.74
143.		Namagiripettai	572.53	572.53	3751.86	3751.86
144.		Erumapatty	353.03	353.03	3319.98	3319.98
145.		Pillanallur	341.44	341.44	2176.95	2176.95
146.		Kalapanayakenpatty	488.49	488.49	2498.54	2498.54
147.		Vennanthur	422.42	422.42	1950.78	1950.78
148.		Athanur	257.96	257.96	1341.85	1341.85

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
149.	Salem / Namakkal	Seerapalli	597.51	597.51	2809.59	2809.59
150.		Venkarai	274.83	274.83	1633.34	1633.34
151.		R.Pattinam	309.96	309.96	2197.05	2197.05
152.		R.Pudupatty	267.45	267.45	2503.42	2503.42
	Total		8063.62	8063.62	50340.12	50340.12
153.	Salem / Karur	Puliyur	341.08	341.08	1908.89	1908.89
154.		TamilNadu Kagitha Alai	480.25	480.25	2936.36	2936.36
155.		Pallapatti	1509.87	1509.87	4680.97	4680.97
156.		Punjai pugalur	697.89	697.89	3943.11	3943.11
157.		Uppidamangalam	399.36	399.36	2566.60	2566.60
158.		Punjai Thottakuruchi	309.88	309.88	2381.89	2381.89
159.		Maruthur	297.34	297.34	2534.85	2534.85
160.		Nangavaram	563.05	563.05	3581.20	3581.20
161.		Aravakkuruchi	525.47	525.47	3984.84	3984.84
162.		Krishnarayapuram	327.60	327.60	2073.77	2073.77
163.		Palaya jeyankonda solapuram	240.84	240.84	2676.45	2676.45
		Total		5692.62	5692.62	33268.93
164.	Tiruppur / Coimbatore	Madukkarai	1215.81	1215.81	4888.15	4888.15
165.		P.N.Palayam	985.42	985.42	5120.2	5120.2
166.		Sirumugai	525.62	525.62	2987.47	2987.47
167.		Karamadai	1147.21	1147.21	5035.81	5035.81
168.		Gudalur	988.07	988.07	4355.73	4355.73
169.		Dhaliyur	670.64	670.64	3193.66	3193.66
170.		Veerapandi	689.57	689.57	5038.64	5038.64
171.		Chettipalayam	483.67	483.67	2260.37	2260.37
172.		Vedapatti	524.86	524.86	2794.4	2794.4
173.		Perur	282.72	282.72	1807.05	1807.05
174.		Thenkarai	404.50	404.50	2438.41	2438.41
175.		T.m.palayam	559.04	559.04	2468.46	2468.46
176.		Alandurai	405.62	405.62	2526.34	2526.34
177.		Pooluvapatti	597.02	597.02	3200.68	3200.68
178.		N.S.N.Palayam	699.29	699.29	3229.01	3229.01

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
179.	Tiruppur / Coimbatore	Sarcarsamakulam	1009.44	1009.44	2643.14	2643.14
180.		Idigarai	721.51	721.51	3233.46	3233.46
181.		Thondamuthur	703.14	703.14	3285.09	3285.09
182.		Ettimadai	363.25	363.25	2142.16	2142.16
183.		Irugur	845.63	845.63	4204.99	4204.99
184.		Vellalore	944.44	944.44	5424.04	5424.04
185.		Annur	952.13	952.13	3027.76	3027.76
186.		Sulur	781.66	781.66	4484.64	4484.64
187.		Karumathampatti	1172.56	1172.56	5874.32	5874.32
188.		Pallapalayam	564.43	564.43	3095.27	3095.27
189.		Kannampalayam	826.33	826.33	3522.02	3522.02
190.		Mopperipalayam	473.44	473.44	2314.58	2314.58
191.		O.k.mandapam	508.75	508.75	2316.24	2316.24
192.		Kinathukadavu	402.16	402.16	2008.21	2008.21
193.		Samathur	292.30	292.30	1141.93	1141.93
194.		Kottur	873.47	873.47	3335.00	3335.00
195.		Zaminuthukuli	446.95	446.95	2024.61	2024.61
196.		Anamalai	630.66	630.66	3024.09	3024.09
197.		Vettaikaranpudur	602.41	602.41	2252.71	2252.71
198.		Odayakulam	505.00	505.00	2243.14	2243.14
199.	Perianegamam	360.49	360.49	1670.94	1670.94	
200.	Suleswaranpatti	497.61	497.61	2061.00	2061.00	
		Total	24656.82	24656.82	116673.72	116673.72
201.	Tiruppur / Erode	Chennimalai	689.45	689.45	3364.40	3364.40
202.		Karumandi Sellipalayam	938.03	938.03	4852.55	4852.55
203.		Perundurai	958.40	958.40	6618.71	6618.71
204.		Chithode	376.12	376.12	2100.85	2100.85
205.		Appakudal	385.62	385.62	1751.62	1751.62
206.		Vengambur	242.51	242.51	1638.12	1638.12
207.		Sivagiri	636.65	636.65	2892.45	2892.45
208.		Kodumudi	615.39	615.39	2610.37	2610.37
209.		Nasiyanur	303.77	303.77	2126.64	2126.64
210.		Kanjikoil	380.93	380.93	2148.43	2148.43

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
211.	Tiruppur / Erode	Pallapalayam	324.14	324.14	1598.56	1598.56
212.		P. Mettupalayam	247.80	247.80	1596.82	1596.82
213.		salangapalayam	529.91	529.91	2211.43	2211.43
214.		Nallampatti	144.59	144.59	997.86	997.86
215.		Kollankoil	312.93	312.93	1992.92	1992.92
216.		Vellotamparappu	302.37	302.37	1913.89	1913.89
217.		Chenna samuthiram	255.24	255.24	1874.01	1874.01
218.		Jambai	518.19	518.19	2494.75	2494.75
219.		Kilampadi	265.78	265.78	609.99	609.99
220.		Unjalur	107.39	107.39	617.21	617.21
221.		Pethampalayam	219.68	219.68	1006.47	1006.47
222.		Vaniputhur	387.73	387.73	1923.31	1923.31
223.		Lamkkampatti	364.59	364.59	1453.88	1453.88
224.		Bhavanisagar	322.34	322.34	1616.39	1616.39
225.		Nambiyur	470.43	470.43	1890.23	1890.23
226.		Anthiyur	587.03	587.03	2029.22	2029.22
227.		Periya Kodiveri	405.96	405.96	2006.40	2006.40
228.		Kugalur	355.90	355.90	2123.02	2123.02
229.		Athani	254.66	254.66	1638.03	1638.03
230.		Ariyappam palayam	314.86	314.86	1720.16	1720.16
231.		Kasipalayam (Gobi)	217.78	217.78	1807.21	1807.21
232.		Nejunchipettai	227.35	227.35	1298.70	1298.70
233.		Aval Pondurai	431.19	431.19	2790.89	2790.89
234.		Pasur	122.31	122.31	936.08	936.08
235.		Modakurichi	440.83	440.83	2309.31	2309.31
236.		Kolappalur	311.41	311.41	1527.62	1527.62
237.		Elathur	275.29	275.29	1593.81	1593.81
238.		Ammapettai	266.28	266.28	1479.50	1479.50
239.		Olagadam	250.29	250.29	1498.05	1498.05
240.		Vadugapatti	363.07	363.07	1995.04	1995.04
241.		Kempanaickan palayam	257.76	257.76	1479.55	1479.55
242.		Arachalur	624.46	624.46	2536.61	2536.61
		Total	16006.41	16006.41	84671.06	84671.06

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets	
243.	Tiruppur / Nilgiris	Adhigaratty	391.99	391.99	3012.46	3012.46	
244.		Bikkatty	190.27	190.27	1940.47	1940.47	
245.		Devershola	1736.88	1736.88	7736.31	7736.31	
246.		Hulical	381.46	381.46	3520.28	3520.28	
247.		Ketti	544.72	544.72	3881.77	3881.77	
248.		Jegathala	390.23	390.23	3584.98	3584.98	
249.		Kilkundha	295.56	295.56	2582.34	2582.34	
250.		Kotagiri	1048.19	1048.19	8116.26	8116.26	
251.		Ovelly	513.23	513.23	1612.42	1612.42	
252.		Naduvattam	267.80	267.80	1722.98	1722.98	
253.		Sholur	309.00	309.00	2293.74	2293.74	
			Total	6069.33	6069.33	40003.99	40003.99
254.		Tiruppur / Tiruppur	Avinashi	1029.99	1029.99	4396.87	4396.87
255.	Thirumuruganpoondi		831.53	831.53	4607.49	4607.49	
256.	Samalapuram		468.10	468.10	2314.29	2314.29	
257.	Kaniyur		189.25	189.25	1098.93	1098.93	
258.	Thali		306.63	306.63	1873.72	1873.72	
259.	Madathukulam		589.54	589.54	2720.36	2720.36	
260.	Komaralingam		474.95	474.95	2377.35	2377.35	
261.	Sankaramanallur		347.50	347.50	1797.54	1797.54	
262.	Muthur		720.04	720.04	2545.79	2545.79	
263.	Kolathupalayam		585.78	585.78	3116.26	3116.26	
264.	Chinnakkampalayam		476.05	476.05	2277.61	2277.61	
265.	Ruthravathi		523.28	523.28	2128.69	2128.69	
266.	Kannivadi		332.47	332.47	1649.11	1649.11	
267.	Mulanur		845.70	845.70	3535.28	3535.28	
268.	Kunnathur		289.58	289.58	2919.66	2919.66	
269.	Uthukkuli		316.14	316.14	1283.52	1283.52	
		Total	8326.54	8326.54	40642.46	40642.46	

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
270.	Trichy / Trichy	Kallakudi	497.82	497.82	1479.46	1479.46
271.		Kattuputhur	655.29	655.29	2371.1	2371.1
272.		Lalgudi	510.94	510.94	1841.59	1841.59
273.		Mannachanallur	623.01	623.01	2195.57	2195.57
274.		Musiri	1688.71	1688.71	768.91	768.91
275.		Sirugamani	303.09	303.09	1849.5	1849.5
276.		Thottiyam	438.74	438.74	1500.14	1500.14
277.		Balakrishnampatti	255.51	255.51	2437.94	2437.94
278.		Kutthappar	587.4	587.4	5481.92	5481.92
279.		Mettupalaiyam	234.91	234.91	1743.26	1743.26
280.		Ponnampatti	537.83	537.83	1260.72	1260.72
281.		Boovalur	187.18	187.18	1312.75	1312.75
282.		Pulampadi	399.44	399.44	908.37	908.37
283.		S.Kannanur	643.35	643.35	2659.06	2659.06
284.		Thathaiyankarpettai	347.87	347.87	2237.67	2237.67
285.		Uppliyapuram	232.51	232.51	1161.74	1161.74
		Total	8143.6	8143.6	31209.7	31209.7
286.	Trichy/ Puthukottai	Karampakudi	391.61	391.61	2118.14	2118.14
287.		Illupur	423.25	423.25	2539.19	2539.19
288.		Keeranur	359.95	359.95	1506.7	1506.7
289.		Ponnamaravathi	469.5	469.5	2797.91	2797.91
290.		Alangudi	359.42	359.42	1721.97	1721.97
291.		Annavasal	332.86	332.86	1727.1	1727.1
292.		Keeramangalam	288.44	288.44	1562.46	1562.46
293.		Arimalam	267.32	267.32	1295.71	1295.71
		Total	2892.35	2892.35	15269.18	15269.18
294.	Trichy/ Ariyalur	Udaiyarpalayam	484.99	484.99	2163.58	2163.58
295.		Varatharajanpettai	255.4	255.4	1897.81	1897.81
		Total	740.39	740.39	4061.39	4061.39
296.	Trichy/ Perambalur	Lappaikudikadu	245.63	245.63	1243.31	1243.31
297.		Kurumbalur	292.1	292.1	2754.97	2754.97
298.		Poolampaadi	353.15	353.15	2718.45	2718.45
299.		Arumbavur	310.48	310.48	2556.58	2556.58
		Total	1201.36	1201.36	9273.31	9273.31

Sl No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
300.	Trichy/ Thiruvarur	Muthupettai	597.51	597.51	6134.53	6134.53
301.		Nannelam	505.8	505.8	2394.59	2394.59
302.		Valankaiman	261.5	261.5	1984.04	1984.04
303.		Kudavasal	305.34	305.34	2332.47	2332.47
304.		Peralam	250.2	250.2	1866.34	1866.34
305.		Needamangalam	264.75	264.75	1734.57	1734.57
306.		Kodaracheri	252.46	252.46	1753.42	1753.42
			Total	2437.56	2437.56	18199.96
307.	Trichy/ Tanjavur	Vallam	500.31	500.31	3001.85	3001.85
308.		Melathirupanthuthi	232.54	232.54	1260.05	1260.05
309.		Melatur	272.54	272.54	2557.95	2557.95
310.		Ammapettai	420.8	420.8	1972.57	1972.57
311.		Mathukur	380.24	380.24	2257.92	2257.92
312.		Solapuram	325.3	325.3	1170.65	1170.65
313.		Tthirupanthal	320.88	320.88	1771.64	1771.64
314.		Thirukattupalli	370.59	370.59	1620.39	1620.39
315.		Thiruvaiyaru	413.85	413.85	2321.2	2321.2
316.		Peravurani	771.98	771.98	4362.32	4362.32
317.		Thiruvidadaimaruthur	367.3	367.3	3350.69	3350.69
318.		Athirampattinam	708.94	708.94	3301.04	3301.04
319.		Tharasuram	482.24	482.24	1736.53	1736.53
320.		Thirunageswaram	326.96	326.96	1984.67	1984.67
321.		Perumagalur	175.95	175.95	1803.5	1803.5
322.		Aaduthurai	361.72	361.72	2406.86	2406.86
323.		Swamimalai	288.7	288.7	1068.64	1068.64
324.		Papanasam	448.7	448.7	2596.49	2596.49
325.		Thirupuvanam	423.66	423.66	1938.84	1938.84
326.		Veppathur	227.2	227.2	7452.27	7452.27
327.	Ayyampettai	362.62	362.62	1831.39	1831.39	
328.	Orathanadu	719.63	719.63	5566.74	5566.74	
		Total	8902.65	8902.65	57334.2	57334.2

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
329.	Trichy/ Nagapattinam	Kuthalam	447.42	447.42	2119.18	2119.18
330.		Vaithieswaeankovil	373.09	373.09	1023.05	1023.05
331.		Kelvelur	384.89	384.89	1469.6	1469.6
332.		Thittacheri	401.81	401.81	1592.98	1592.98
333.		Thrangampdi	484.82	484.82	2200.19	2200.19
334.		Manalmedu	272.29	272.29	1645.58	1645.58
335.		Thalainayiru	637.71	637.71	3209.02	3209.02
336.		Vellankanni	588.5	588.5	4087.68	4087.68
			Total	3590.53	3590.53	17347.28
337.	Madurai/ Madurai	Paravai	676.72	676.72	3680.48	3680.48
338.		Vadipatti	643.51	643.51	3586.36	3586.36
339.		Alanganallur	327.57	327.57	1865.43	1865.43
340.		A.Vallalapatti	196.31	196.31	1943.05	1943.05
341.		Sholavanthan	630.28	630.28	2792.46	2792.46
342.		Palamedu	303.31	303.31	1899.44	1899.44
343.		T.Kallupatti	395.77	395.77	2425.75	2425.75
344.		Peraiyur	316.5	316.5	2373.53	2373.53
345.		Ezhumalai	516.53	516.53	3181.75	3181.75
		Total	4006.5	4006.5	23748.25	23748.25
346.	Madurai/ Theni	Palanichettipatti	369.35	369.35	3217.31	3217.31
347.		Boothipuram	344.53	344.53	3095.22	3095.22
348.		Hiwavis	153.81	153.81	1052.61	1052.61
349.		Markayankottai	396.25	396.25	2118.39	2118.39
350.		Pannaipuram	271.62	271.62	1730	1730
351.		Melachokkanathapuram	524.17	524.17	2873.53	2873.53
352.		Veerapandi	547.63	547.63	4671.4	4671.4
353.		B.Meenakshipuram	580.63	580.63	5509.5	5509.5
354.		Kombai	250.07	250.07	1696.94	1696.94
355.		Aundipatti	824.17	824.17	3855.13	3855.13
356.		Hanumanthanpatti	399.51	399.51	2317.35	2317.35
357.		Kamayakoundanpatti	396.9	396.9	3117.6	3117.6
358.		C.Pudhupatti	402.46	402.46	2602.32	2602.32
359.		Genguvarpatti	449.71	449.71	3104.2	3104.2

Sl No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
360.	Madurai Theni	Vadugapatti	371.76	371.76	2658.25	2658.25
361.		Uthamapalayam	610.15	610.15	3673.46	3673.46
362.		Thamaraikulam	363.85	363.85	2904.94	2904.94
363.		Thevaram	513.16	513.16	3376.01	3376.01
364.		Kuchanaur	242.24	242.24	2535.49	2535.49
365.		Odaipatti	430.97	430.97	3122.71	3122.71
366.		Thenkarai	541.34	541.34	3627.52	3627.52
367.		Devadhanapatti	673.06	673.06	2664.56	2664.56
			Total	9657.34	9657.34	65524.44
368.	Madurai/ Dindugal	Nilakkottai	731.72	731.72	4338.45	4338.45
369.		Agaram	632.93	632.93	3103.35	3103.35
370.		Thadikombu	626.22	626.22	2983.36	2983.36
371.		Chinnalapatti	856.78	856.78	4552.15	4552.15
372.		Eriodu	312.94	312.94	1781.68	1781.68
373.		Pannaikkadu	239.66	239.66	2079.45	2079.45
374.		Aayakudi	718.16	718.16	2609.11	2609.11
375.		Sriramapuram	266.99	266.99	2067.16	2067.16
376.		Palayam	579.14	579.14	2336.85	2336.85
377.		Ammayanayakkanur	558.21	558.21	3262.93	3262.93
378.		Vedachanthur	406.77	406.77	1908.24	1908.24
379.		Ayyampalayam	335.31	335.31	1508.15	1508.15
380.		Chithaiankottai	306.99	306.99	2159.83	2159.83
381.		Kannivadi	405.67	405.67	2502.06	2502.06
382.		Natham	971.62	971.62	6175.36	6175.36
383.		Ayyalur	351.22	351.22	2815.64	2815.64
384.		Sevugampatti	381.21	381.21	2426.37	2426.37
385.		Balagamudram	542	542	2878.65	2878.65
386.		Keeranur	201.14	201.14	1266.14	1266.14
387.		Batlagundu	583.56	583.56	3677.5	3677.5
388.		Pattiveeranpatti	250.21	250.21	1846.47	1846.47
389.	Vadamadurai	739.84	739.84	2938.58	2938.58	
390.	Neikkarapatti	407.21	407.21	2055.18	2055.18	
		Total	11405.5	11405.5	63272.66	63272.66

Sl No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets	
391.	Madurai/ Sivagangai	Manamadurai	623.55	623.55	4514.15	4514.15	
392.		Thiruppuvanam	369.85	369.85	2025.36	2025.36	
393.		Ilayangudi	612.87	612.87	2231.42	2231.42	
394.		Naattarasankottai	296.15	296.15	1503.57	1503.57	
395.		Pudhuvayal	405.69	405.69	1648.72	1648.72	
396.		Kottaiyur	455.63	455.63	3618.1	3618.1	
397.		Kandanur	313.19	313.19	2108.28	2108.28	
398.		Pallathur	284.5	284.5	2175.07	2175.07	
399.		Kaanadukathan	212.45	212.45	1886.84	1886.84	
400.		Nerkuppai	166.38	166.38	1595.99	1595.99	
401.		Singampunari	497.49	497.49	3735.74	3735.74	
402.		Thiruppathur	853.66	853.66	5456.22	5456.22	
		Total		5091.41	5091.41	32499.46	32499.46
403.		Madurai/ Ramanathapuram	R.S.Mangalam	348.44	348.44	1502.64	1502.64
404.	Mandapam		413.95	413.95	3208.28	3208.28	
405.	Abiramam		196.96	196.96	1205.73	1205.73	
406.	Kamuthi		441.83	441.83	2130.41	2130.41	
407.	Mudhukulathur		506.95	506.95	3273.13	3273.13	
408.	Thondi		475.42	475.42	2601.06	2601.06	
409.	Sayalkudi		415.53	415.53	2436.48	2436.48	
	Total			2799.08	2799.08	16357.73	16357.73
410.	Thirunelveli / Thirunelveli	Mukkudal	453.36	453.36	1922.62	1922.62	
411.		Gopalamudharam	407.95	407.95	2384.76	2384.76	
412.		Sankar nagar	460.95	460.95	2821.91	2821.91	
413.		Vadakku Vallioor	723.98	723.98	2048.34	2048.34	
414.		Naranammalpuram	357.97	357.97	1788.33	1788.33	
415.		Pathamadai	402.55	402.55	2567.99	2567.99	
416.		Melacheval	246.98	246.98	1872.95	1872.95	
417.		Kalakadu	493.64	493.64	2052.08	2052.08	
418.		Chairanmahadevi	434.18	434.18	2382.83	2382.83	
419.		Manimutharu	607.22	607.22	2414.57	2414.57	
420.		Nanguneri	225.98	225.98	1417.85	1417.85	

SI No	Region/ District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets	
421.	Thirunelveli/ Thirunelveli	Tisyanvilai	467.16	467.16	2288.34	2288.34	
422.		Kallidaikurichi	556.58	556.58	2091.23	2091.23	
423.		Panagudi	647.13	647.13	2010.81	2010.81	
424.		Veeravanallur	485.91	485.91	2634.6	2634.6	
425.		Thirukurangudi	342.07	342.07	2209.05	2209.05	
426.		Mullaikaraipatti	343.75	343.75	1942.2	1942.2	
427.		Eruvadi	415.44	415.44	2535.35	2535.35	
			Total	8072.80	8072.80	39385.81	39385.81
428.	Thirunelveli/ Tenkasi	Courtallam	430.02	430.02	2988.44	2988.44	
429.		Alangulam	472.26	472.26	2402.9	2402.9	
430.		Kelapavoor	658.12	658.12	2994.84	2994.84	
431.		Sivagiri	375.39	375.39	4347.36	4347.36	
432.		Surandai	517.28	517.28	3841.32	3841.32	
433.		Ayikudi	413.88	413.88	1134.55	1134.55	
434.		Achanpudhur	374.82	374.82	1457.03	1457.03	
435.		Alwarkurichi	242.4	242.4	1771.19	1771.19	
436.		Ilanji	254.05	254.05	1257.42	1257.42	
437.		Melagaram	358.76	358.76	1646.26	1646.26	
438.		Pudhur (S)	368.64	368.64	933.86	933.86	
439.		Rayagiri	406.52	406.52	2349.14	2349.14	
440.		Sambavarvadakarai	405.64	405.64	1727.77	1727.77	
441.		Vadakarai Kilpedagai	456.64	456.64	4615.82	4615.82	
442.		Vasudevanallur	365.81	365.81	4886.99	4886.99	
443.		Ponpoli	406.63	406.63	47.09	47.09	
444.		Sundharapandiyapuram	286.81	286.81	1913.72	1913.72	
445.		Thiruvangadam	227.16	227.16	972.16	972.16	
			Total	7020.83	7020.83	41287.86	41287.86
446.		Thirunelveli/ Thoothukudi	Alwarthirunagari	295.92	295.92	2002.64	2002.64
447.	Arumuganeri		620.21	620.21	2979.84	2979.84	
448.	Athoor		284.86	284.86	1904.02	1904.02	
449.	Eral		392.91	392.91	1130.16	1130.16	
450.	Ettaiyapuram		547.24	547.24	2490.74	2490.74	
451.	Kadambur		146.13	146.13	1000.64	1000.64	

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
452.	Thirunelveli/ Thoothukudi	Kalugumalai	510.23	510.23	3258.68	3258.68
453.		Kanam	132.06	132.06	898.29	898.29
454.		Kayathar	403.48	403.48	2149.92	2149.92
455.		Nasarath	414.03	414.03	4626.44	4626.44
456.		Perungulam	211.04	211.04	1669.13	1669.13
457.		Puthur	338.60	338.6	1932.72	1932.72
458.		Sathankulam	462.82	462.82	2255.60	2255.60
459.		Sawyerpuram	1122.83	1122.83	3212.80	3212.80
460.		Srivaikundam	1053.86	1053.86	1698.72	1698.72
461.		Thenthiruperi	158.24	158.24	1543.11	1543.11
462.		Thiruchendur	859.01	859.01	4190.08	4190.08
463.		Udankudi	447.61	447.61	2528.94	2528.94
464.		Villathikulam	592.78	592.78	3395.31	3395.31
			Total	8993.86	8993.86	44867.78
465.	Thirunelveli/ Virudhunagar	W.Pudupatti	396.2	396.2	1189.32	1189.32
466.		Sundarapandiam	237.11	237.11	1070.30	1070.30
467.		Mallanginaru	408.27	408.27	2338.35	2338.35
468.		Watrap	391.14	391.14	2727.63	2727.63
469.		Kariyapatti	651.97	651.97	3825.84	3825.84
470.		Chettiyarpatti	397.72	397.72	2558.27	2558.27
471.		S.Kodikulam	366.15	366.15	1352.10	1352.10
472.		Sethur	501.64	501.64	2982.27	2982.27
473.		Mamsapuram	577.94	577.94	3046.97	3046.97
			Total	3928.14	3928.14	21091.05
474.	Thirunelveli/ Kanyakumari	Aralvaimozhi	509.16	509.16	3355.49	3355.49
475.		Azhagappapuram	388.45	388.45	2901.42	2901.42
476.		Azhagiapandipuram	259.52	259.52	2283.07	2283.07
477.		Agasteeswaram	352.77	352.77	2627.05	2627.05
478.		Anjugramam	490.92	490.92	2940.41	2940.41
479.		Boothapandy	400.97	400.97	2951.18	2951.18
480.		Ganapathipuram	403.49	403.49	2649.68	2649.68
481.		Kanniyakumari	1304.31	1304.31	8972.63	8972.63
482.		Kottaram	431.42	431.42	3011.37	3011.37

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
483.	Thirunelveli/ Kanyakumari	Marungoor	418.37	418.37	3460.04	3460.04
484.		Mylaudy	305.02	305.02	2484	2484
485.		Puthalam	274.77	274.77	1918.19	1918.19
486.		Thenthamaraikulam	295.30	295.30	2594.18	2594.18
487.		Suchindrum	406.63	406.63	2871.74	2871.74
488.		Thazhakudy	237.66	237.66	2235.13	2235.13
489.		Thengamputhoor	419.13	419.13	2083.95	2083.95
490.		Theroor	294.73	294.73	2624.02	2624.02
491.		Kallukuttam	600.95	600.95	2698.79	2698.79
492.		Reethapuram	543.77	543.77	3682.16	3682.16
493.		Villukuri	527.52	527.52	4277.05	4277.05
494.		Alloor	468.04	468.04	3736.65	3736.65
495.		Thiruvithancode	336.29	336.29	4083.46	4083.46
496.		Kothanalloor	326.79	326.79	4105.31	4105.31
497.		Mandaikadu	333.29	333.29	2715.73	2715.73
498.		Neyyoor	325.92	325.92	2704.34	2704.34
499.		Vellimalai	347.91	347.91	2317.58	2317.58
500.		Eraniel	309.17	309.17	2208.83	2208.83
501.		Thingalnagar	642.99	642.99	4502.42	4502.42
502.		Manavalakurichy	270.53	270.53	2500.76	2500.76
503.		Arumanai	381.61	381.61	2931.04	2931.04
504.		Attoor	327.60	327.60	2478.79	2478.79
505.		Edaicode	475.33	475.33	4735.77	4735.77
506.		Ezhudesam	454.60	454.60	3967.2	3967.2
507.		Kadayal	496.75	496.75	6093.08	6093.08
508.		Kaliyakkavilai	674.82	674.82	4431.07	4431.07
509.		Kappiyarai	331.66	331.66	3360.4	3360.4
510.		Karungal	419.28	419.28	4005.66	4005.66
511.		Keezhkulam	298.78	298.78	2909.68	2909.68
512.		Killiyoor	404.73	404.73	4134.08	4134.08
513.		Kulasekaram	376.06	376.06	3950.95	3950.95

SI No	Region / District	Town Panchayat Name	Expenditure	Income	Liabilities	Assets
514.	Thirunelveli/ Kanyakumari	Kumarapuram	421.61	421.61	4238.48	4238.48
515.		Kollemcode	571.68	571.68	5477.26	5477.26
516.		Mulagumoodu	342.33	342.33	3994.3	3994.3
517.		Nalloor	386.53	386.53	3925.27	3925.27
518.		Pacode	476.56	476.56	4052.24	4052.24
519.		Palapallam	409.67	409.67	3849.3	3849.3
520.		Palugal	344.34	344.34	3195.79	3195.79
521.		Ponmanai	533.03	533.03	4389.2	4389.2
522.		Puthukadai	253.41	253.41	2858.61	2858.61
523.		Thiruparappu	342.33	342.33	3994.3	3994.3
524.		Thiruvattar	568.99	568.99	4399.63	4399.63
525.		Unamalaikadai	454.12	454.12	4335.82	4335.82
526.		Valvachagostam	380.56	380.56	3308.48	3308.48
527.		Verkilambi	415.39	415.39	4273.81	4273.81
528.		Vilavoor	325.52	325.52	3417.89	3417.89
		Total	23093.08	23093.08	193604.73	193604.73
Total (528 Town Panchayaths)			244976.89	244976.89	1442756.87	1442756.87

4.12. Audit Objection

Some of the Audit objections raised during the year 2017-18 Audit are consolidated in order to place before the Legislative Assembly as per the section 20 of the Tamil Nadu Local Fund Audit Act 2014 and Section 19 of Local Fund Audit Rules -2016.

4.12.1 Villupuram District - Valavanur Town Panchayat - Un Approved Layouts – Action should be taken to regularize the Un Approved Layouts – Regularization Charges, Development Charges and Scrutiny fees not collected – Rs.1,66,91,170/- .

Audit Para No.14 -2017-18

As per GO. Ms.NO.172 Housing and Urban Development (UD4(3)) Department dated.13.10.2017 the Government Ordered to regularize the un approved layouts in both urban and rural areas, (except Chennai Corporation) for the layouts formed between 1.1.1980 to 26.10.2016. The terms and conditions to be followed and the charges to be collected while regularizing the Un Approved Layouts are as follows:

S.No	Charges/Fees	Rate
1	Regularization charges	Rs.30/sq.mt.
2	Development Charges	Rs.75/sq.mt.
3	Scrutiny fees	Rs.500/per.plot

As per a GO. Ms. No. 78 Housing and Urban Development (UD4(3)) Department dated.04.05.2017 for regularization of layouts, 10% of the total land area should be earmarked as Open Space Reservation area by the Town Panchayats and must be got registered in the name of Town Panchayats. Or otherwise the amount should be collected for open space reservation area as per the present Guideline Value of the land.

As per para 5 of the GO. Ms. No. 78 Housing and Urban Development Department dated.04.05.2017 it shall be compulsory to get regularization of layouts within six months from the date of commencement of these rules and the prescribed charges should be collected.

As in the Annexure enclosed herewith, 28 unapproved layouts are noticed, and these consist of 1367 individual plots. The Town Panchayat has not taken any action to regularize the above mentioned plots & layouts.

If the Town Panchayat Authorities take stringent action to regularize the unapproved layouts the huge amount of revenue should be yielded in the following manner.

Out of 1367 individual plots, each of these 1200 sq.feet in size approximately it has calculated to 16,40,405/- sq.feet (or) 152454/sq.mt.

1. Regularization charges	152454/sq.mt X Rs.30	= Rs. 4573620
2. Development charges	152454/sq.mt X Rs.75	= Rs. 11434050
3. Scrutiny fees	1367 /per.plot X Rs.500	= Rs. 683500

Total = **Rs.16691170**

Action Should be initiated to collect the amount and it has to be taken as receipt to the Town Panchayat Account.

Reply to Audit

The Director of Town Panchayats was informed by this office Lr.R.C.No.24350/TPA(1)/2019-1, dated.11.02.2021. Para is pending.

**Villupuram District, Valavanur Town Panchayat
Details of Unapproved Layouts in Town Panchayat**

Annuxture Para No.14/2017-18

Region : Vellore

District : Villupuram

S.No	Name of The Layout	Name of the Promoter	Address & Contact No.of the Promoter	Details of the layout												
				Survey No/ Resurvey No Town Survey Nos covered by the layout	Rev Block No (for T.S nos)	Name of the village	Name of the Taluk	Name of the District	Year of Formation of Layout	Width of Access Road in m to the Layout and Status Public/ Private	No of Plots in the layout	Extent of Public amenities in Sq.m	Extent of OSR in Sq.m	Whether OSR handed over to local Body by Gift Deed Yes/No if Yes Indicate Gift Deed Regn.No & Date	Whether Roads handed over to local body by Gift Deed Yes/No if Yes Indicate Gift Deed Regn.No & Date	Whether Layout sketch attached Yes/No
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
1	D.S. Mani Nagar (Ward No.2)	D.S. Mani	Naraiyur Lane, Valavanur	160, 161	-	Valavanur	Valavanur	Villupuram	1999	-	38	-	-	-	-	Yes
2	Balaji Nagar (Ward No.8)	K. Sankara lingam	Panchayat Board Street, Valavanur.	104/2, 105/03, 105/1	-	Valavanur	Valavanur	Villupuram	1999	400	62	-	-	-	-	Yes
3	N.K.S.V. Naidu Nagar (Ward No.10)	N.K.S.Viswakshena Naidu	Perumal Koil Street, Kumarakuppam, Valavanur.	58/1, 55, 54, 56, 44/5, 44/4, 44/2, 44/1, 45/1, 45/2	-	Valavanur	Valavanur	Villupuram	1999	850	61	-	-	-	-	-
4	E.K.M Nagar	K. Parvathi	Villupuram	130/4	-	Valavanur	Valavanur	Villupuram	2008	264	13	-	-	-	-	Yes

**Villupuram District, Valavanur Town Panchayat
Details of Unapproved Layouts in Town Panchayat**

Annuxture Para No.14/2017-18

Region : Vellore

District : Villupuram

S.No 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
5	N.K.S.V. Naidu Nagar (Ward No.10)	N.K.S.Viswakshena Naidu	Perumal Koil Street, Kumarakuppam, Valavanur.	46/3	-	Valavanur	Valavanur	Villupuram	1999	-	15	-	-	-	-	-
6	Mahalakshmi Nagar (Ward No. 3)	K. Sankar	Villiyannur	402/1	-	Valavanur	Valavanur	Villupuram	2011	740	26	-	-	-	-	Yes
7	Mahalakshmi Nagar Extension	K. Sankar	Villiyannur	402/2	-	Valavanur	Valavanur	Villupuram	2011	500	26	-	-	-	-	Yes
8	Sanjeevi Nagar (Ward No.2)	A. Balamurugan	Saram, Pudhucherry	116B, 117/1	-	Valavanur	Valavanur	Villupuram	2012	300	27	-	-	-	-	Yes
9	Sri Balaji Nagar (Ward No.4)	B. Gopala krishnan	Arpispalayam, Valavanur	730/1, 731/1	-	Valavanur	Valavanur	Villupuram	2012	250	26	-	-	-	-	Yes
10	Sivasakthi Nagar (Ward No.6)	K. Karunanithi	Pudhupalayam, Villupuram District	134/2A, 136/2	-	Valavanur	Valavanur	Villupuram	2001	420	12	-	-	-	-	-
11	Jegannadheeswarar Nagar(Ward No.3)	D.S. Mani	Naraiyur Lane, Valavanur	150	-	Valavanur	Valavanur	Villupuram	2002	530	91	-	-	-	-	Yes
12	Subramaniyar Nagar (Ward No.8)	Thandapani	West Pandy Road, Valavanur	141	-	Valavanur	Valavanur	Villupuram	2003	460	35	-	-	-	-	Yes
13	Sri Ragavendra Nagar (Ward No.6)	-	-	122E/1	-	Valavanur	Valavanur	Villupuram	2005	-	25	-	-	-	-	Yes
14	Senthamizh Nagar (Ward No.5)	-	-	731/1	-	Valavanur	Valavanur	Villupuram	2009	-	29	-	-	-	-	Yes
15	Teachers Nagar (Ward No.11)	D. Kanthavel	Naraiyur lane, Kumarakuppam, Valavanur	39/1, 39/2,39/17A, 39/17B, 39/17C,39/18	-	Valavanur	Valavanur	Villupuram	2006	-	22	-	-	-	-	Yes
16	Ramanujam Nagar (Ward No. 4)	-	-	117/1,1B	-	Valavanur	Valavanur	Villupuram	2015	-	8	-	-	-	-	-
17	Roja Nagar (Ward No. 8)	-	-	129/1	-	Valavanur	Valavanur	Villupuram	2014	-	11	-	-	-	-	-

Villupuram District, Valavanur Town Panchayat
Details of Unapproved Layouts in Town Panchayat

Annuxture Para No.14/2017-18

Region : Vellore

District : Villupuram

S.No 1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
18	Sri Azhagapuri city (Ward No. 7)	K. Kumaran	Co-Operative Nagar, Valavanur. 9360664505,	132/3	-	Valavanur	Valavanur	Villupuram	2016	450	43	-	-	-	-	Yes
19	JJ. Nagar (Ward No.4)	K. Sankara lingam	Panchayat Board Street, Valavanur.	867/3-B	-	Valavanur	Valavanur	Villupuram	2015	-	14	-	-	-	-	Yes
20	Sivalaya Garden (Ward No.5)	K. Sankara lingam	Panchayat Board Street, Valavanur.	426, 428/2	-	Valavanur	Valavanur	Villupuram	2014	-	49	-	-	-	-	Yes
21	Krishna Nagar	K. Balachandhar	Pondycherry	135/2,3	-	Valavanur	Valavanur	Villupuram	2013	450	195	-	-	-	-	Yes
22	Golden City (Ward No.5)	S. Karthikadevi	Saram, Pondycherry	424/3	-	Valavanur	Valavanur	Villupuram	2013	-	252	-	-	-	-	Yes
23	Muruga Garden (Ward No. 15)	-	-	8	-	Valavanur	Valavanur	Villupuram	2012	-	33	-	-	-	-	Yes
24	Sri Karpaga Vinayaga Nagar (Ward No. 2)	-	-	60/1A, 2A, 61/1	-	Valavanur	Valavanur	Villupuram	2013	-	113	-	-	-	-	Yes
25	Anantham Nagar (Ward No. 7)	Ananthan	West Pandy Road, Valavanur	135/1, 136/2, 129/1	-	Valavanur	Valavanur	Villupuram	2013	-	53	-	-	-	-	Yes
26	Sarangapani Nagar (Ward No.10)	K. Kamatchi W/o Kuppusamy	Naraiyur lane, Kumarakuppam, Valavanur	46/3	-	Valavanur	Valavanur	Villupuram	2010	334	15	-	-	-	-	Yes
27	Sri Annamalaiyar Nagar Extension (Ward No.8)	Muthu kumarasamy	Cuddalore	140/2, 3A, 146/3	-	Valavanur	Valavanur	Villupuram	2011	250	35	-	-	-	-	Yes
28	D.S. Anantham Nagar	D.S.Anantha Babu	Naraiyur lane, Kumarakuppam, Valavanur	160, 161	-	Valavanur	Valavanur	Villupuram	2012	-	38	-	-	-	-	Yes
Total											1367 plots					

4.12.2 Erode District – Nambiyur Town Panchayat - Separate water supply scheme – Executed under Minimum Needs Programme (MNP) Scheme with the IUDM Contribution- work entrusted to TWAD Board -Project completed and handed over to Town Panchayat – Payment made excessively over expenditure incurred by TWAD Board – Financial Loss of Rs.28.51 Lakhs – Needs recovery from TWAD Board - Regarding.

Para No.21/2017-18 (File No. 405/2007)

As per G.O (D) No.492, Municipal Administration and Water Supply (MA2) dated.19.09.2013, G.O (D) 580 Municipal Administration and Water Supply (MA2) dated.21.11.2013 and Town Panchayat council resolution vide 160/2004, dated.09.11.2004, 76/2006 dated: 30.10.2006, 56/2008 dated.30.05.2008 and 23/2009 dated:02.02.2009. It was proposed to provide a separate water supply scheme to Nambiyur Town Panchayat area under Minimum Needs Programme Scheme covering the 18 habitations, at the estimated cost of Rs.241.50 lakhs as per ratio of sharing pattern is 80% of fund by IUDM, 20% of fund by Town Panchayat share. According to this fund sharing pattern the amount of Rs.193.20 lakhs was contributed by IUDM and the remaining amount of Rs.48.30 lakhs was contributed by Town Panchayat General Funds. Further this project work was entrusted to TWAD Board as Deposit work vide GO BPMS No.30/TWAD/PDL wing at 11.06.2013, the Administrative sanction, CE/CBE/No.3/2013-14 dated.28.07.2013 Technical sanction were accorded.

After finalization of the tender procedures the tender was finalized vide work order letter No. F.Nambiyur WSIS/T3/CE/CBE/2013 this project was entrusted to M/S. SPK Construction as turn key pattern who quoted lowest tender percentage. Further the work was executed and completed by the contractor on 24.12.2014, after completion of the work the trial run was done and tested upto 23.04.2015 after observation of contractor maintenance period of 24.04.2015 to 18.07.2016 the scheme was taken over by Town Panchayat Administration on 08.04.2015. In this connection the payment made to TWAD in various stages by Town Panchayat (20% share) contribution of Rs.48.30 lakhs paid in advance to TWAD Board vide vouchers as follows. Subsequently, IUDM share 1st installment

was released Rs.96.96 lakhs and the same was paid in advance to TWAD Board. Second installment of Rs.96.60 lakhs was released and the same was paid after the completion of the scheme as follows. The final expenditure incurred by TWAD board for this project was sent by email dated.20.09.2018. The total expenditure so far incurred was Rs.2,12,99,363/- only. Further completion report was not obtained from the TWAD. But the amount paid by the Town Panchayat for this project was Rs.2,41,50,000/-. It was noticed in audit that Rs.28,50,637/- was excessively paid over expenditure incurred by the TWAD Board. So necessary action should be taken to recover the amount from TWAD Board and the same should be credited in Town Panchayat account. Further the advance amount paid to TWAD Rs.241.50 lakhs to be adjusted by preparing the Fixed Asset Journal Voucher (FAJV) and assetise the same on the date of handed over the Scheme to the Town Panchayat.

Reply to Audit

The Director of Town Panchayats was informed by this office Lr.R.C.No.24350/TPA(1)/2019-1, dated.11.02.2021. Reply received from the Executive Officer, Nambiyur Town Panchayat vide file no.275/2017/A1 was interim in nature and the amount Rs.28.51 lakhs was not received from TWAD Board. So para is pending.

Sl. No	Voucher No./ date	Amount (Rupees in lakhs)	Cheque No/ DD No./ date	Nature of expenditure	Acknowledgement date
1	2	3	4	5	6
1	193/05.07.2010	23.00	Rs.9,00,000 / DD No.238195 dt.05.07.2010. Rs.9,00,000 / DD No.238196 dt.05.07.2010 Rs.5,00,000 / DD No.238197 dt.05.07.2010	Town Panchayat contribution paid as advance	Receipt No.001878 Dt.6.07.2010
2	286/12.08.2010	15.00	Rs.9,00,000 / DD No.238437 dt.12.08.2010. Rs.6,00,000 / DD No.238438 dt.12.08.2010.	Town Panchayat contribution paid as advance	Receipt No.001885 Dt.13.8.2010
3	815/31.01.2013	10.30	Rs.5,00,000 / DD No.131629 dt.31.01.2013. Rs.5,30,000 / DD No.131630 dt.31.01.2013	Town Panchayat contribution paid as advance	Receipt details not enclosed in file.
4	491/07.10.2014	96.60	Rs.9,90,000 / DD No.134211 dt.07.10.2014. Rs.9,90,000 / DD No.134212 dt.07.10.2014 Rs.9,90,000 / DD No.134213 dt.07.10.2014 Rs.9,90,000 / DD No.134214 dt.07.10.2014 Rs.9,90,000 / DD No.134215 dt.07.10.2014 Rs.9,90,000 / DD No.134216 dt.07.10.2014 Rs.9,90,000 / DD No.134217 dt.07.10.2014 Rs.9,90,000 / DD No.134218 dt.07.10.2014 Rs.9,90,000 / DD No.134219 dt.07.10.2014 Rs.7,50,000 / DD No.134220 dt.07.10.2014	IUDM share paid as advance	Receipt No.577 Dt.10.10.2014
5	351/28.09.2017	96.60	Cheque No.000310 Dt.28.09.2017	IUDM share paid remaining installment	Receipt No.1100 Dt. 28.9.2017
Total		241.50			

5. District Panchayats

Panchayat Raj institutions are functioning as three-tier system namely District Panchayat, Panchayat unions and village Panchayat. In Tamil Nadu except Chennai district there are 31 District panchayats. The State Government sanctions Devolution Fund to the District Panchayats. This 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 2017-18 were completed in all 31 District Panchayats.

The State Government sanctioned 15320.71 lakhs as State Finance Commission grant for the year 2017-18.

During the year 2017-18, the Rs.9346.38 lakhs was released to take up the SFC works.

During the year 2017-18, the District Panchayat accounts commenced with the opening Balance of Rs.16190.71 lakhs and closed with a balance of Rs.21390.19 lakhs. No details were available for undisbursed grants.

During the Audit period, the unspent grant of the scheme accounts for the previous years were accumulated to the tune of Rs.42.12 lakhs and it was remitted into District Panchayat head of account. It was pointed out in audit in the respective district panchayat audit reports to remit the unspent grant to the Government head of account.

The interest earned on the balance of grants Rs.567.37 lakhs was not remitted into government head of account. A balance of Rs.21390.19 lakhs was kept unspent at the close of the year (31.03.2018). These funds may be utilized to complete the pending works and if any unspent grant is available it shall be refunded to government head of account.

DISTRICT PANCHAYAT 2017-2018 INCOME AND EXPENDITURE STATEMENT

S.NO	REGION	S.NO	DISTRICT	INCOME Rs (in lakhs)	EXPENDITURE Rs (in lakhs)
1	MARAIMALAI NAGAR	1	THIRUVALLUR	674.68	185.9
		2	KANCHEEPURAM	825.98	565.21
		3	CUDDALORE	771.22	623.83
2	VELLORE	4	VELLORE	534.44	504.12
		5	VILLUPURAM	1199.64	873.22
		6	THIRUVANNAMALAI	870.86	697.07
3	SALEM	7	SALEM	774.63	570.84
		8	DHARMAPURI	528.88	420.27
		9	KIRISNAGIRI	659.17	653.51
		10	KARUR	339.75	62.64
		11	NAMAKKAL	483.5	144.61
4	COIMBATORE	12	COIMBATORE	278.41	255.66
		13	TIRUPPUR	298.54	319.32
		14	ERODE	467	317.73
		15	NILGIRIS	224.15	27.99
5	THIRUCHIRAPPALLI	16	THIRUCHIRAPPALLI	633.68	583.46
		17	THANJAVUR	707.73	651.57
		18	ARIYALUR	335.12	160.67
		19	PERAMBALUR	150.83	262.66
		20	THIRUVARUR	517.48	83.23
		21	NAGAPATTINAM	555.01	184.38
		22	PUDUKKOTTAI	380.07	226.91
6	MADURAI	23	MADURAI	347.3	390.97
		24	THENI	279.09	186.6
		25	DINDIGUL	332.61	392.58
		26	SIVAGANGAI	449.82	153.73
		27	RAMANATHAPURAM	460.41	278.99
7	TURUNELVELI	28	TURUNELVELI	698.45	202.11
		29	THOOTHUKUDI	573.19	221.3
		30	VIRUDHUNAGAR	543.19	281.81
		31	KANNIYAKUMARI	140.18	220.42
			Total	16035.01	10703.31

6. Panchayat Unions

6.1 Panchayat Raj

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 Act, a three-tier system of Panchayat Raj institutions namely, Village Panchayats at village level, Panchayat Unions or Block Panchayats at the intermediary level and District Panchayats at the District level were established. In Tamil Nadu except Chennai District there are 31 District Panchayats. 385 Panchayat unions and 12524 Village Panchayats.

6.1(i) Powers of the Panchayat Unions

1. All expenditure of General Fund should be made with the approval of the council (sec 190, 191)
2. Other schemes shall be implemented only after obtaining the approval for the budget (sec 192)
3. Panchayat Union surplus funds may be invested after obtaining the approval of the District Collector. (sec 181A)
4. The Panchayat Union may sanction loan to other panchayat institutions to implement the development schemes (sec 181D)
5. Water sources in the Panchayat Union areas may be developed by the Panchayat Union and collect the charges from the public (sec 133(2))
6. License for fishing right in the Panchayat Union and Public Works Department water sources. (sec 133(3))
(G.O.No.169 Rural Development Department dated 16.08.1999)
7. Maintenance of water sources which is less than 100 acres.

Apart from mandatory and discretionary functions, sections 113 & 114 permits the Panchayat Union to implement the schemes announced by the Government, as agency function.

6.2 Important statistics of the State

The demographic and developmental status of the state is given below.

Head	Important Statistics
Population	7,21,38,958 (as per 2011 census) Male – 3,61,58,871 Female – 3,59,80,087
Population density	555 persons per Square k.m
Gender ratio	996 females per 1000 males
Rural population	51.60 percent
Literacy	80.09 percent
District Panchayats	31 (Except Chennai District)
Block Panchayats (Panchayat Unions)	385
Village Panchayats	12524
Total Number of Panchayat Raj institutions	12940

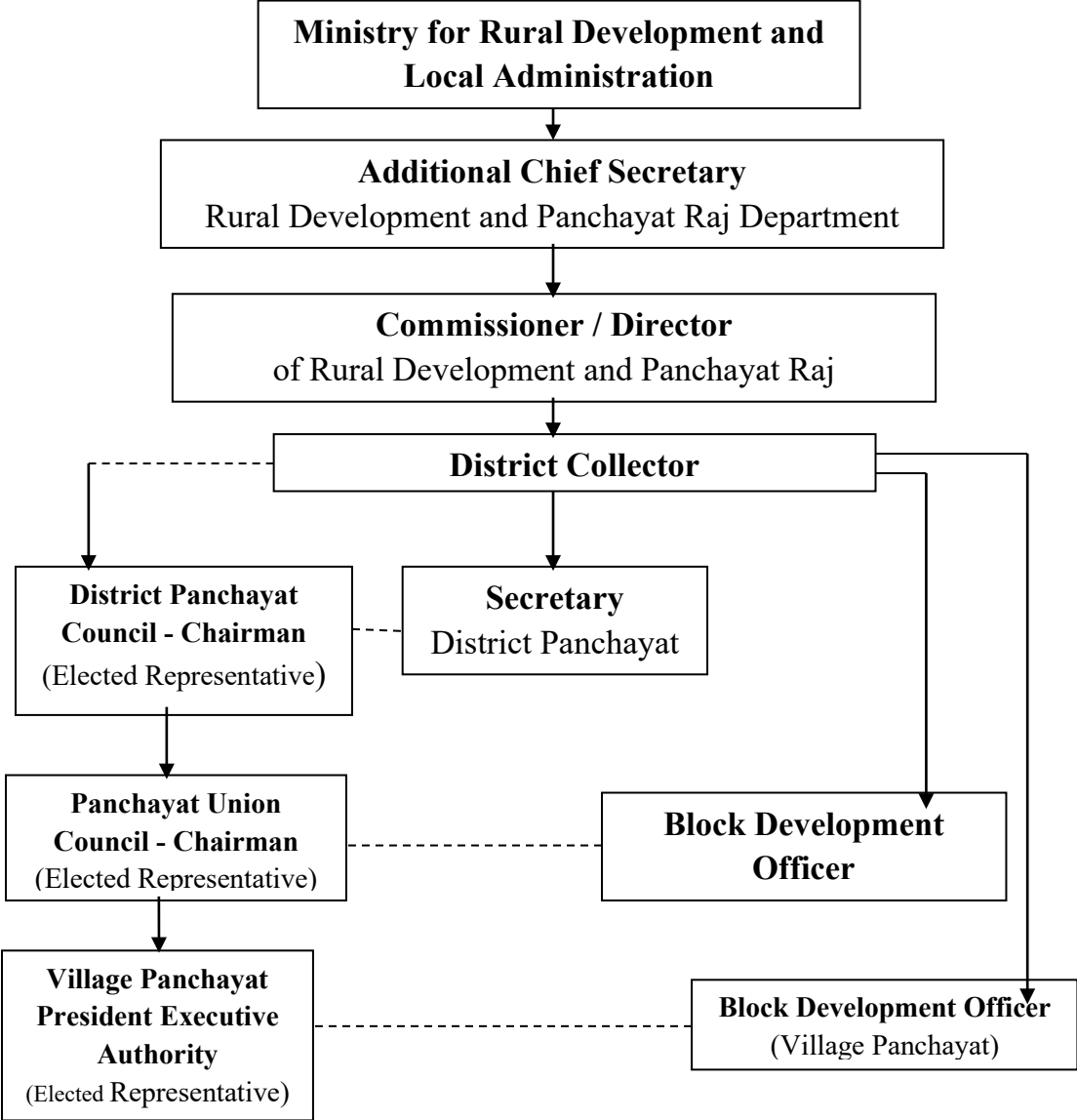
(Source: Census of India 2011)

6.2.1 Audit Arrangement – Primary Auditor

The Director of Local Fund Audit is the statutory Auditor for Panchayat Union (G.O.No.1722 Local Department dated 15.10.1960). The Tamil Nadu Panchayat Act 1994 section 193 and the Tamil Nadu Panchayat Act 1958 section 141(II). As per the G.O.(Ms)No.95 Rural Development Department dated 10.04.2000. The Director of Local Fund Audit has to take up audit of 20 percent of Village Panchayats and 2 percent of the village Panchayats selected by the Director of Rural Development. The Tamil Nadu Panchayat Act 1994 Section 193 & 242 and as per G.O.(Ms).No.265 Rural Development (C3) Department dated 21.12.1999. The District Panchayats are audited by the Director of Local Fund Audit. As per section 7 of the Tamil Nadu Local Fund Audit Act 2014 and as per section 7 (1) of the Local Fund Audit Rules 2016 the annual accounts shall be prepared within three months from the end of the financial year and furnished to Audit.

6.3 Organisational Setup

The following is the organizational set up of the Rural Development and Panchayat Raj institutions in Tamil Nadu. The Additional Chief Secretary, Rural Development and Panchayat Raj Department at the Government Level. The Commissioner / Director of Rural Development and Panchayat Raj is the Head of the Department . The District Collector is the Inspector of Panchayats.



6.3(i) Preparation of Budget

In the Tamil Nadu Panchayat Act 1994 Section 192 and Panchayat Manual part II Chapter 2 para 27, the instructions are given how to maintain Accounts in Panchayat Union and preparation of budget. There should not be any deficit in the receipts. Net closing balance should not be deficit balance. Provision should be given in the budget for the works to be undertaken in the financial year. Provisions should be given in the budget for the minimum working balance of 5% of the estimated receipts of the year for which the budget has been prepared.

6.3 (ii) Budget Approval Procedure

The Panchayat Union Commissioner shall prepare the preceding year budget on 1st November and forward it to the members of the council for their perusal and their suggestions. After that, four copies of the budget with annexures have to be sent to the Assistant Director of Rural Development (Panchayats) by 15th November.

The Assistant Director of Rural Development (Panchayat) scrutinizes it thoroughly and pointed out his suggestions if any in the format prescribed in the G.O.No.582 Rural Development and Local Administration department dated 15.03.1964 and submit it to the District collector by 30th November.

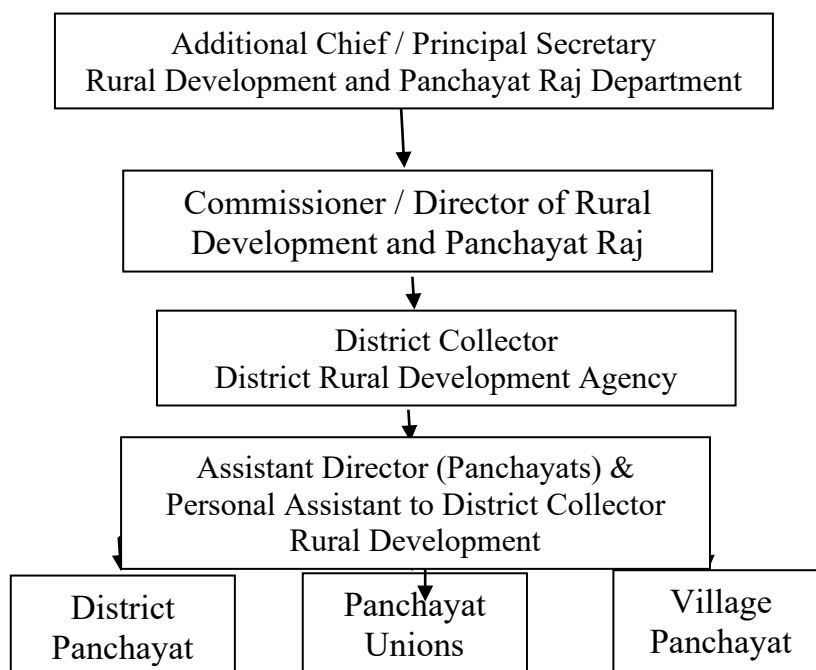
The District Collector, in turn scrutinize it and pointed out his remarks if any and he shall return the Budget to the Commissioner with his remarks by 31st January. The Commissioner shall again place the Budget with all correction and modifications before the council.

The council shall approve the budget by 20th February.

One copy of the approved budget must be sent to the concerned district Assistant Director of Local Fund Audit.

Budgets are not being prepared by adopting the above rules in all 385 panchayats union. Every year it is pointed out in the audit. But still no action is taken by the administration in this regard.

6.3(iii) Administrative chart for release of funds to Panchayat Raj Institutions



6.4 Suggestions to improve the Revenue of the panchayat union

Building rent, Ferry rent, Lease of Fruit bearing or Avenue trees and market license fees were fixed several years before. The income received from them were very meagre. Hence the income collected were very low. Now it is time to reconsider the old rates and shall be raised fairly. If the rates are revised, it would increase the income of the Panchayat Union.

6.5 Audit Objective

1. To see whether all income pertaining to Panchayat Raj institutions are collected without any omission and credited.
2. To ensure that the grants received are accounted in proper head of accounts.
3. To see whether there is proper control in monitoring of receipts.
4. To ensure that all expenditure are made as per the Acts, Rules and Government orders, whether the accounts represent a true and fair view of the State of affairs.
5. To ensure that the State Government and Central Government schemes are executed properly and the expenditure incurred are in order.

6. To ensure that the grants received are spent for the purpose for which they are sanctioned.

6.6 (i) Source of Funds

The source of receipts for village panchayat and Panchayat Unions are non-tax revenue, assigned revenue from State Government and grants given by State Government, grants given by the Government of India for various purposes and State and Central Finance Commissions grants. In addition, Village Panchayat have been empowered to levy taxes like House Tax, Profession Tax and Advertisement Tax. State Finance commission grants, Central Finance commission grants, given by State Government and the Government of India and the assigned revenues are released by the Director of Rural Development and Panchayat Raj to the District Collectors.

6.6 (ii) Receipts and Payments (2017-18)

Panchayat Unions

Details	Amount (Rs. Crores)
Own revenue	731.93
Assigned Revenue	505.88
Grants	5159.39
Total Receipts	6397.20
Revenue expenditure	2633.77
Capital expenditure	5279.55
Total Expenditure	7913.32
Percentage of capital expenditure to the total expenditure	67%

Source: Details furnished by DRDPR

6.6 (iii) State Government Grants

During the Financial year 2017-18, the Government of Tamil Nadu sanctioned grants to the tune of Rs. 5159.39 Crores. Out of this Rs. 2633.77 Crores were spent as Revenue expenditure and Rs. 5279.55 Crores as capital expenditure.

In the financial year 2017-18, the capital expenditure is 67 % of the total expenditure. As a result of this, the creation of new assets became very low.

6.7 Submission of Audit Report

As per Rule 19 of the Tamil Nadu Local Fund Audit Rules, 2016, the Director shall, not later than 30th September of every year, send to the Government a consolidated report of the accounts of local authorities audited by him during the previous financial year, containing such particulars which he intends to bring to the notice of the Government as per section 20 of the Local Fund Audit Act 2014. As per this rule, the consolidated audit report of the financial year 2017-18 is being placed before the Legislative Assembly.

6.8 Settlement of Audit objections

Settlement of Audit objections is one of the functions of this Department. The serious irregularities noticed during the course of concurrent Audit, are immediately taken to the notice of the Panchayat Union Commissioner as audit slips. If appropriate replies to the Audit slips are received the settlement of the objections are made immediately.

The unsettled audit objections are taken to audit report. If the replies submitted by the Commissioner at the time of local passing the Assistant Director of Local Fund Audit will scrutinize the replies and settle it.

Further the settlement of audit objections will be taken up by the Regional Joint Director of Local Fund Audit through Joint sittings arranged by the concerned administrative departments.

Those objections and special letter paras which are not settled in Joint sitting, are taken to the District High level Committee headed by the District collector for further settlement.

The unsettled special letter paras which are not settled in District High level Committee shall be taken to State High level committee and settlement is made there.

Panchayat union 2017-2018 income and expenditure statement

Sl.No.	Region	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
		(Rs. in lakhs)									
1	Chengalpet	16152.91	11950.18	39.62	38.96	6404.32	5145.86	3775.15	1381.58	34800.58	35604.31
2	Vellore	21721.52	19290.53	298.25	327.23	3516.76	3948.47	280.35	227.22	41958.83	41106.37
3	Salem	18581.38	22903.53	28.81	22.27	4184.75	4073.86	221.41	234.37	26326.61	41338.86
4	Coimbatore	11964.93	11693.90	36.75	33.88	3278.21	3584.17	213.67	197.45	15694.81	14306.41
5	Tiruchirappalli	46804.32	42104.57	439.72	148.53	15508.05	14296.36	2231.01	2350.14	115005.63	104054.66
6	Madurai	16259.82	15067.58	92.59	31.01	2152.76	2022.39	280.41	445.90	40041.47	35497.05
7	Tirunelveli	15931.72	14278.74	3.42	11.25	2435.59	1985.90	272.25	323.30	24195.65	23590.03
	Total	147416.61	137289.04	939.17	613.13	37480.43	35057.01	7274.24	5159.96	298023.58	295497.68

Panchayat union 2017-2018 Income and Expenditure Statement												
Region	S.No	District	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			(Rs. in lakhs)									
Chengalpet	1	Cuddalore	4913.50	3506.52	18.05	12.92	1923.02	1756.93	3689.36	1349.51	9016.15	8017.60
	2	Thiruvallur	4426.82	3411.15	5.95	2.85	1201.62	974.05	0.00	0.00	9018.65	10714.96
	3	Chengalpet	4289.20	3036.47	11.57	18.08	2028.68	1431.25	75.39	19.08	9814.69	10499.62
	4	Kancheepuram	2523.39	1996.04	4.05	5.11	1251.00	983.63	10.40	12.99	6951.09	6372.12
		Total	16152.91	11950.18	39.62	38.96	6404.32	5145.86	3775.15	1381.58	34800.58	35604.31
Vellore	5	Vellore	5367.83	4099.7	75.41	75.68	147.65	1152.46	80.77	64.3	9333.4	10066.61
	6	Thiruvannamalai	6871.74	6081.84	120.62	162.28	721.43	561.4	97.92	53.02	14272.93	13182.51
	7	Villupuram	9481.95	9108.99	102.22	89.27	2647.68	2234.61	101.662	109.9	18352.5	17857.25
			Total	21721.52	19290.53	298.25	327.23	3516.76	3948.47	280.352	227.22	41958.83
Salem	8	salem	5572.95	5357.55	3.4	0.91	0	0	58.33	30.23	10520.57	10771.77
	9	Dharmapuri	2995.86	3113.99	0.18	0.15	760.07	1012.01	22.1	15.17	8182.68	8438.65
	10	Namakkal	3207.73	3744.87	10.83	10.83	769.79	736.07	67.52	43.28	2417.76	2475.29
	11	Krishnagiri	4398.01	3851.94	12.3	8.07	1725.59	1649.08	28.51	90.42	1283.51	13782.11
	12	Karur	2406.83	6835.18	2.1	2.31	929.3	676.7	44.95	55.27	3922.09	5871.04
		Total	18581.38	22903.53	28.81	22.27	4184.75	4073.86	221.41	234.37	26326.61	41338.86
Coimbatore	13	Coimbatore	3010.24	3253.19	17.44	10.44	1468.92	1436.29	26.34	19.20	3469.65	3036.30
	14	Erode	4121.30	3720.24	9.11	11.54	788.65	950.42	88.69	100.92	7792.12	6979.77
	15	Nilgiris	1372.94	817.95	0.28	0.61	25.16	28.44	60.77	59.09	2158.89	1900.27
	16	Thiruppur	3460.45	3902.52	9.93	11.30	995.48	1169.02	37.87	18.24	2274.15	2390.07
		Total	11964.93	11693.90	36.75	33.88	3278.21	3584.17	213.67	197.45	15694.81	14306.41

Panchayat union 2017-2018 Income and Expenditure Statement

Region	S.No	District	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			(Rs. in lakhs)									
Tiruchirappalli	17	Tiruchirappalli	3758.20	3763.04	3.02	3.17	2043.23	1579.17	56.05	50.24	5866.93	6235.80
	18	Tanjavur	4126.59	4096.01	11.79	37.19	1372.09	1456.75	73.32	122.64	11647.44	10484.16
	19	Pudukottai	4313	3435.47	88.1	4.15	1155.6	1098.33	143.73	133.68	10074.85	7602.07
	20	Thiruvarur	2429.51	2051.52	116.93	1.97	487.31	570.98	30.10	41.54	10741.79	10292.19
	21	Ariyalur	2458.54	1676.37	6.10	2.06	683.84	647.49	46.87	32.03	6278.41	6513.24
	22	Perambalur	1471.45	1069.91	5.00	6.39	578.05	630.11	56.43	13.02	3186.92	2565.53
	23	Nagappatinam	3851.46	3423.22	2.94	4.57	46.09	45.04	1278.31	1343.88	12030.85	11717.60
		Total	22408.75	19515.54	233.89	59.50	6366.21	6027.87	1684.81	1737.03	59827.19	55410.59
Madurai	24	Madurai	3658.71	3348.25	42.16	5.41	44.52	68.79	41.09	70.18	10555.63	7668.83
	25	Theni	2010.31	2086.60	8.76	13.07	725.70	654.97	39.27	22.55	2909.27	2966.35
	26	Dindugul	4127.19	4693.71	22.53	1.14	102.72	167.36	130.08	281.12	8682.45	8063.93
	27	Sivagangai	3195.12	2893.87	0.67	4.92	545.73	462.80	35.06	36.91	6020.04	4686.09
	28	Ramanathapuram	3268.49	2045.15	18.47	6.47	734.09	668.47	34.91	35.14	11874.08	12111.85
		Total	16259.82	15067.58	92.59	31.01	2152.76	2022.39	280.41	445.90	40041.47	35497.05
Tirunelveli	29	Tirunelveli	2675.42	2820.51	0.37	1.53	492.31	452.44	114.19	145.55	4096.89	3825.79
	30	Tenkasi	2975.28	2583.48	0.16	0.18	566.72	533.14	39.84	33.43	5192.59	4254.99
	31	Tuticorin	3833.99	3110.13	2.56	4.86	19.34	24.91	33.67	88.68	5559.46	6511.7
	32	Virudhunagar	4039.55	2538.44	0.3299	4.678	1343.08	968.19	57.15	29.98	7371.92	6918.55
	33	Kanyakumari	2407.48	3226.18	0	0	14.14	7.22	27.4	25.66	1974.79	2079
		Total	15931.72	14278.74	3.42	11.25	2435.59	1985.90	272.25	323.30	24195.65	23590.03

Chengalpat Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipts	Expenditure	Receipt	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Cuddalore	1	Mangalore	532.02	247.95	6.82	1.50	165.72	164.53	12.22	8.64	1221.05	770.04
	2	Nallur	337.47	257.66	1.77	1.65	118.03	122.52	5.05	3.53	888.72	805.42
	3	Vridhachalam	342.27	52.95	1.84	0.58	76.02	96.99	2.81	1.70	1002.88	839.09
	4	Annagramam	312.44	240.53	0.62	0.07	94.17	129.99	3.64	3.82	919.34	783.45
	5	Cuddalore	473.63	430.75	1.04	1.74	344.13	287.75	1.00	1.01	1614.04	1500.41
	6	Panruti	489.51	266.79	0.35	2.12	198.95	224.01	3.07	4.78	1271.25	1333.13
	7	Melbhuvanagiri	245.72	238.71	0.02	0.07	83.93	63.78	533.04	245.72	2.45	9.22
	8	Parangipettai	269.09	207.35	0.03	0.00	140.63	130.76	706.64	269.09	6.65	6.50
	9	Kammapuram	358.78	303.80	1.85	0.99	101.57	60.06	1079.55	358.78	3.09	1.43
	10	Kurinchipadi	443.50	363.02	2.11	1.52	166.19	108.20	1339.58	443.50	13.45	11.07
	11	Kumaratchi	378.40	351.49	0.63	0.75	261.05	230.58	1.82	2.03	770.99	794.15
	12	Keeralalayam	391.75	298.77	0.05	1.22	84.40	61.11	0.71	2.09	810.47	673.49
	13	Kattumannarkovil	338.93	246.75	0.93	0.73	88.23	76.65	0.22	4.82	491.77	490.18
		Total	4913.5	3506.52	18.05	12.92	1923.02	1756.93	3689.36	1349.51	9016.15	8017.60

Chengalpat Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Thiruvallur	14	Pallipattu	200.33	182.44	0.32	1.26	24.64	12.66	0.00	0.00	941.91	827.66
	15	R.K.Pet	266.87	187.15	0.34	0	29.70	30.41	0.00	0.00	88.13	986.34
	16	Kadambathur	367.36	202.09	0.03	0.00	46.42	79.33	0.00	0.00	1056.62	1251.20
	17	Thiruvallur	310.21	275.23	3.81	0.00	54.11	46.54	0.00	0.00	728.97	706.27
	18	Thiruvalandadu	265.051	196.599	0.000	0.102	98.043	119.795	0.00	0.00	1068.291	1328.126
	19	Poondi	262.18	201.76	0.05	0.00	39.73	49.08	0.00	0.00	452.71	1043.18
	20	Ellapuram	412.65	276.42	0.00	0.01	17.53	40.47	0.00	0.00	822.36	159.10
	21	Poonamalli	594.27	205.08	0.00	0.00	8.93	26.24	0.00	0.00	422.35	475.13
	22	Sholavaram	306.50	334.33	0.08	0.00	93.24	124.29	0.00	0.00	669.86	698.78
	23	Gummidipoondi	330.41	317.13	0.05	0.00	1.48	10.93	0.00	0.00	1021.60	1365.85
	24	Minjur	441.41	379.26	0.13	0.20	110.04	114.47	0.00	0.00	752.07	717.60
	25	Thiruthani	218.20	204.86	1.10	1.25	98.57	83.43	0.00	0.00	581.09	581.60
	26	Puzhal	88.36	86.43	0.00	0.03	372.99	31.92	0.00	0.00	97.26	128.65
	27	Villivakkam	363.02	362.35	0.03	0.00	206.20	204.49	0.00	0.00	315.42	445.46
		Total	4426.82	3411.15	5.95	2.85	1201.62	974.05	0.00	0.00	9018.65	10714.96

Chengalpat Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Chengalpattu	28	Maduranthakam	524.00	306.16	4.46	12.46	239.17	165.67	0.00	2.03	634.22	679.34
	29	Chithamur	390.45	373.60	0.19	0.00	284.99	181.80	0.24	0.00	1088.66	1039.66
	30	Lathur	647.53	557.70	1.08	1.08	209.50	147.72	0.31	0.32	1351.75	1341.27
	31	Achirapakkam	355.99	305.82	0.22	0.92	145.07	99.76	3.88	1.89	1462.59	2682.71
	32	St. Thomas Mount	470.93	398.41	5.57	3.58	289.54	139.64	8.82	0.64	1072.05	1039.57
	33	Thiruporur	549.74	401.74	0.01	0.00	385.86	324.44	58.13	11.97	1666.04	1619.38
	34	Thirukazhukundram	355.03	210.75	0.03	0.00	194.12	156.00	0.00	0.00	1402.17	996.43
	35	Kattankolathur	995.53	482.29	0.01	0.04	280.43	216.22	4.01	2.23	1137.21	1101.26
		Total	4289.20	3036.47	11.57	18.08	2028.68	1431.25	75.39	19.08	9814.69	10499.62
Kanchipuram	36	Sriperumbudur	538.01	367.41	0.07	0.07	153.44	128.23	2.09	1.96	1191.83	907.17
	37	Kundrathur	930.60	815.56	1.25	4.81	481.42	428.27	2.49	2.18	2138.95	2253.71
	38	Kanchipuram	318.93	305.14	2.67	0.19	218.44	122.36	3.80	1.31	1165.87	998.39
	39	Walajabad	488.68	313.05	0.01	0.01	242.20	170.03	1.43	0.65	914.61	856.68
	40	Uthiramerur	247.17	194.88	0.05	0.03	155.50	134.74	0.59	6.89	1539.83	1356.17
		Total	2523.39	1996.04	4.05	5.11	1251.00	983.63	10.40	12.99	6951.09	6372.12

Vellore Region 2017-18 Panchayat union Account details

District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Vellore	41	Vellore	151.5	85.51	2.37	2.33	0	0	3.99	3.28	180.68	138.34
	42	Kaniyambadi	162.91	141.86	2.79	3.27	9.03	1.51	2.16	1.52	165.01	184.52
	43	Katpadi	209.67	109.92	3.42	1.13	56.08	37.04	0.95	0.11	110.11	140.45
	44	Anaicut	320.49	210.35	8.68	11.06	120.93	87.81	3.62	6.06	238.36	337.84
	45	Gudiyatham	368.68	252.55	3.44	6.22	143.17	91.77	11.98	5.78	233.5	300.32
	46	Pernampet	437.53	153.16	1.42	3.5	0	0	1.95	2.14	484.02	458.67
	47	K.V.Kuppam	232.97	120.31	4.38	5.6	161.19	99.1	1.93	2.77	244.01	355.14
	48	Thirupathur	328.97	248.85	3.04	1.38	110.71	81.85	4	1.5	946.72	1008.69
	49	Kandili	254.31	271.2	5.97	1.35	148.78	101.04	6.33	5.91	1425.11	1541.56
	50	Natrampalli	165.45	178.51	3.4	3.04	107.15	47.76	1.2	2.32	1311.82	1317.38
	51	Alangayam	293.25	204.35	4.4	1.72	66.01	80.65	1.1	2.68	132.42	128.68
	52	Jolarpet	339.86	348.52	5.35	0.77	69.34	49.85	3.74	0.3	354.66	480.21
	53	Madhanur	193	199.43	1.03	0.18	35.13	67.72	0.84	0	206.35	182.43
	54	Arakkonam	178.24	211.06	2.16	2.37	99.83	70.58	2.3	4.49	428.72	230.72
	55	Sholingur	302.8	201.31	4.57	6.22	36.25	79.55	5.87	3.67	708.47	867.15
	56	Nemili	284.82	200.41	4.69	2.48	72.18	73.06	4.76	3.04	773.1	836.42
	57	Walaja	347.27	262.19	4.75	7.44	147.61	109.29	2.25	0.32	397.35	360.24
	58	Kaveripakkam	345.79	327.74	0.84	4.35	78.2	60.95	2.45	2.26	552.93	447.8
	59	Arcot	214.67	167.59	3.39	2.79	0	0	15.57	14.72	189.09	286.68
	60	Timiri	235.65	204.88	5.32	8.48	9.06	12.93	3.78	1.43	251.06	463.37
		Total	5367.8	4099.7	75.41	75.68	1470.7	1152.46	80.77	64.3	9333.49	10066.61
Thiruvannamalai	61	Thiruvannamalai	367.08	319.58	0.51	15.65	0	0	2.87	3.38	901.2	773.28
	62	Kilpaennathur	382.1	373.01	0	0.01	0	0	1.7	2	451.65	384.96
	63	Thurinjapuram	369.14	398.83	0.11	0.43	0	0	3.17	0.3	434.64	356.42

Vellore Region 2017-18 Panchayat union Account details

District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
	64	Chengam	573.51	490.79	0.04	0.15	0	0	4.75	7.24	1306.06	1445.36
	65	Thandarampattu	419	322.37	12.64	14.71	0	0	1.32	1.28	401.79	426.41
	66	Pudupalayam	282.46	250.06	14	0.82	0	0	2.81	0	1375.55	1120.83
	67	Polur	399.21	386.4	12.8	29.08	0	1.44	3.44	0	781.34	1125.55
	68	Kalaspakam	385.48	430.26	8.68	8.88	0.89	8.93	2.46	0.66	859.77	810.33
	69	Jawathumalai	292.85	230.52	0.23	5.58	0	0.86	4.75	8.4	754.75	603.08
	70	Cheyyar	390.26	290.23	11.32	0.23	110.17	57.02	8.19	3.81	560.7	823.23
	71	Anakavur	300.72	236.46	2.17	1.13	0.76	1.41	2.17	1.13	633.36	454.13
	72	Vembakam	473.98	329.14	14.98	12.98	0.11	0.02	8.71	5.32	934.8	835.05
	73	Arani	395.66	392.24	7.29	13.82	165.42	138.82	2.99	5.6	749.62	533.78
	74	West Arani	290.3	270.53	8.29	11.68	158.78	118.95	20.53	8.43	907.39	751.95
	75	Chetpet	359.27	217.98	7.01	5.37	73.2	47.85	7.64	0	595.51	519.54
	76	Vandavasi	549.42	512.81	7.07	11.16	97.82	75.17	3.71	0.97	572.09	568.46
	77	Thellar	349.84	423.81	1.42	16.36	114.28	110.93	6.71	2.45	1216.68	1101.07
	78	Peranamallur	291.46	206.82	12.06	14.24	0	0	10	2.05	836.03	549.08
		Total	6871.7	6081.84	120.62	162.28	721.43	561.4	97.92	53.02	14272.9	13182.51
Villupuram	79	Kanai	416.61	296.71	0.61	0.02	153.46	123.11	5.56	4.94	1029.15	1022.32
	80	Mugaiyur	418.81	265.26	0.09	4.71	117.95	93.15	6.51	4.45	911.5	902.24
	81	Thiruvainallur	357.76	258.96	0.13	1.56	113.82	83.73	1.36	3.28	927.91	794.47
	82	Kolliyanur	373.68	300.37	4.57	1.46	99.26	103.56	1.11	0.26	1097.99	905.93
	83	Kandamangalam	339	343.56	0.05	0.06	155.32	123.61	6.5	2.98	1106.4	889.01
	84	Vikravandi	441.48	220.54	7.79	14.26	225.52	173.15	1.04	-	557.85	753.8
	85	Gingee	414.67	453.21	0.32	3.19	110.48	158.96	5.892	3.16	752.81	793.13
	86	Vallam	302.61	287.33	15.42	12.36	102.59	90.3	3.77	-	773.56	921.37
	87	Melmalaiyanur	349.3	392.34	41.31	18.43	90.05	106.5	2.1	1.38	920.76	858.91
	88	Mailam	656.9	602.86	2.8	2.93	257.36	188.52	1.27	3.39	1445.96	1266.04

Vellore Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
	89	Olakkur	249.56	317.35	0.03	0.61	147.42	78.32	5.68	27.16	884.13	895.01
	90	Marakanam	315.87	355.62	1.45	4.31	211.41	115.27	20.24	22.71	662.6	551.66
	91	Vanur	480.35	465.78	0.4	11.37	234.39	108.07	10.62	12.16	1494.26	1247.68
	92	Ulundurpet	368.63	435.76	2.09	0.31	28.1	49.29	7.88	4.99	969.35	106.69
	93	Thirunavalur	379.99	628.71	1.72	2.53	32.78	62.22	0.59	2.7	101.22	989.04
	94	Thirukoyilur	353.21	292.79	3.92	3.22	143.85	136.97	1.42	-	879.78	909.52
	95	kallakuruchi	465.21	484.59	8.05	0	104.38	75.06	5.33	3.3	1329.32	1117.22
	96	Chinnasalem	399.31	435.44	0.01	0	54.7	60	6.93	6.95	6.9	6.9
	97	Thiyagaduruvam	331.03	325.44	5.77	1.07	105.36	91.44	3.38	2.95	3.3	2.9
	98	Sankarapuram	452.88	401.27	0.17	0.17	72.01	59.17	0.37	1.29	1268.33	1120.48
	99	Rshivandhiyam	1356	1354.59	5.52	6.7	87.47	154.21	4.11	1.85	261.4	1105.53
	100	kalvarayanmalai	259.11	190.51	0	0	0	0	0	0	968.02	697.4
		Total	9482	9108.99	102.22	89.27	2647.7	2234.61	101.66	109.9	18352.5	17857.25

Salem Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Salem	101	Kolathur	280.23	315.74	0.01	0.01	0	0	2.83	0.86	513.68	627.85
	102	Tharamangalam	202.5	249.5	0.02	0.02	0	0	0.77	0	1051.45	1044.19
	103	Omalar	457.5	461.57	0.01	0	0	0	1.21	0.82	237.71	245.79
	104	Nangavalli	172.9	246.32	0.01	0	0	0	7.17	1.65	813.99	788.97
	105	Sankari	213.36	157.87	0.01	0.01	0	0	2.43	0.96	720.72	681.51
	106	Salem	255.22	384.27	0.02	0.02	0	0	1.29	0	438.01	455.72
	107	Pethanaicken Palayam	392.12	253.99	0	0	0	0	4.16	3.97	725.97	723.61

Salem Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Salem	108	Konganapuram	178.83	197.53	0.01	0.01	0	0	2.9	3.6	86.43	176.73
	109	vazhapadi	200.98	187.26	0.16	0.16	0	0	0.96	0.17	455.41	401.12
	110	Attur	234.37	290.2	0.01	0	0	0	0	0	668.56	602.99
	111	Yercaud	410.64	410.28	0.77	0	0	0	0	0.84	288.13	299.13
	112	Mechari	217.24	194.44	0.06	0	0	0	1.98	3.32	60.47	578.3
	113	Ayothiyapattinam	372.73	271.47	0.07	0.07	0	0	14.08	1.76	739.26	726.84
	114	Magudanchavadi	214.18	200.08	0.05	0.16	0	0	3.65	1.17	621.27	839.88
	115	Thalaiwasal	372.08	28.27	0	0	0	0	1.78	7.36	772.54	103.05
	116	Veerapandi	288.54	342.39	0.15	0.43	0	0	6.32	1.1	483.88	548.64
	117	Panamarathupatti	229.48	254.7	0	0	0	0	2.98	2.26	404.59	400.9
	118	Kadayampatty	359.4	302.87	2.01	0	0	0	0.77	0	228.77	237.7
	119	Gangavalli	234.29	215.36	0.01	0	0	0	0	0.23	345.17	410.35
	120	Edappadi	286.36	393.44	0.02	0.02	0	0	3.05	0.16	864.56	878.5
		Total	5573	5357.55	3.4	0.91	0	0	58.33	30.23	10520.6	10771.77
Dharmapuri	121	Dharmapuri	308.97	468.11	0.04	0	16.71	72.76	4.61	2.14	591.77	567.8
	122	Nallampalli	353.62	464.72	0.02	0	223.86	222.28	0.91	0.59	1384.81	1427.89
	123	Pennagaram	607.12	475.08	0	0	129.3	194.54	3.17	2.09	404	439.36
	124	Harur	410.34	332.34	0.06	0	67.7	106.39	5.41	3.1	1082.94	983.01
	125	Morappur	265.91	350.33	0	0.04	103.22	126.98	0.78	0.21	1556.28	1707.78
	126	Pappireddypatti	320.79	289.5	0.02	0.04	62.9	76.45	2.3	0	726.29	755.96
	127	Karimangalam	436.35	377.42	0.02	0.05	77.28	109.11	4.25	5.55	1023.89	1182.76
	128	Palacode	292.76	356.49	0.02	0.02	79.1	103.5	0.67	1.49	1412.7	1374.09
		Total	2995.9	3113.99	0.18	0.15	760.07	1012.01	22.1	15.17	8182.68	8438.65

Salem Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Namakkal	129	Namakkal	195.49	244.06	0.07	0.07	104.38	82.4	3.93	3.94	133.11	121.2
	130	Erumapatty	291.93	195.68	0.67	0.67	29.67	35.29	5.33	3.25	103.89	104.47
	131	Puduchathiram	24.45	191.87	0.01	0.01	88.54	59	16.4	6.37	105.3	102.44
	132	Senthamangalam	216.34	220.09	5.04	5.04	11.53	54.21	12.02	6.1	39.31	88.65
	133	Namagiripet	202.93	196.63	0.15	0.15	112.56	104.97	2.64	0.49	160.23	161.59
	134	Kollihills	221.96	173.92	0.23	0.23	57.74	53.55	0.27	0.23	322.73	381.76
	135	Rasipuram	216.58	221.4	0	0	45.2	46.59	0.72	0.54	85.13	91.83
	136	Elachipalayam	264.28	382.49	0	0	0.62	1.73	2.39	0	160.66	150.9
	137	Vennanthur	189.74	241.15	0	0	42.3	46.74	1.04	6.14	125.58	69.73
	138	Thiruchengodu	297.6	373.68	3.82	3.82	32.68	43.31	2.08	2.6	142.84	129.9
	139	Mallasamuthiram	217.11	227.33	0	0	0.32	1.06	3.81	3.34	90.34	91.86
	140	Pallipalayam	306.81	403.76	0.22	0.22	5.1	5.1	2.37	0.79	241.8	255.76
	141	Paramathi	139.28	172.07	0	0	95.79	94.94	1.86	0.06	129.49	124.84
	142	Kabilarmalai	174.05	191.42	0.31	0.31	93.19	53.95	2.46	4.89	54.38	42.65
	143	Mohanur	249.18	309.32	0.31	0.31	50.17	53.23	10.2	4.54	522.97	557.71
		Total	3207.7	3744.87	10.83	10.83	769.79	736.07	67.52	43.28	2417.76	2475.29

Salem Region 2017-18 Panchayat union Account details

District	S.No	Panchayat Union	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Krishnagiri	144	Bargur	533.3	390.65	0.08	0	212.6	272.58	0.79	2.63	1522.9	1539.00
	145	Uthangarai	390.77	463.65	0	0	25.73	25.71	1.41	0.45	1364.8	1462.19
	146	Mathur	319.18	407.89	0	0	147.35	132.34	5.84	4.9	1009.6	1099.22
	147	Krishnagiri	498.96	534.53	0.15	0.15	257.71	252.37	3.7	3.21	1520.4	1303.69
	148	Kaveripattinam	320.81	243.74	0.56	3.28	249.64	256.94	6.47	6.56	1782.5	2135.75
	149	Veppanapalli	238.94	236.67	0.19	0.18	190.21	151.52	3.08	2.08	610.61	863.59
	150	Hosur	540.25	466.71	0.12	0.16	353.2	200.02	2.33	5.43	1065.2	1068.15
	151	Kelamangalam	408.37	373.52	0	0	83.25	84.45	4.43	36.21	1324.1	1612.61
	152	Shoolagiri	580.29	429.92	0.53	2.71	120.66	126.02	0.4	12.55	1166.7	1022.05
	153	Thally	567.84	304.66	10.67	1.59	85.24	147.13	0.06	16.4	1469.7	1675.86
		Total	4398.7	3851.94	12.3	8.07	1725.6	1649.08	28.51	90.42	12836.5	13782.11
Karur	154	Karur	326.81	317.26	0	0	130.62	110.91	0.95	1.9	206.23	1600.65
	155	Thanthonimalai	266.19	341.19	0.02	0.04	201.8	121.69	0.9	1.85	543.42	633.52
	156	K. Paramathi	321.23	4301.16	0.04	0.04	130.31	36.85	4.19	0.2	487.99	491.29
	157	Aravakkurichi	213.85	333.21	0.04	0.02	102.33	67.38	23.1	42.34	356.1	570.48
	158	Kulithalai	178.38	213.86	1.96	1.74	53.05	66.09	2.4	4.43	315.63	312.97
	159	Kirishnarayapuram	414.74	496.31	0.02	0	128.88	108.45	1.68	0.9	320.88	421.85
	160	Thogaimalai	324.05	465.7	0.02	0.47	30.29	96.09	9.72	3.65	890.2	1001.27
	161	Kadavur	361.58	366.49	0	0	152.02	69.24	2.01	0	801.64	839.01
		Total	2406.8	6835.18	2.1	2.31	929.3	676.7	44.95	55.27	3922.09	5871.04

Tiruppur Region 2017-18 Panchayat union Account details

District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Coimbatore	162	Madhukarai	142.71	243.04	0.00	2.15	85.30	82.42	0.70	0.00	91.14	85.64
	163	Thondamuthur	254.93	317.28	0.11	0.48	116.88	107.38	0.63	9.62	526.97	470.73
	164	Kinathukadavu	323.66	348.39	0.00	0.00	78.05	104.78	1.16	1.28	190.76	108.34
	165	Periyanayackanpalayam	215.23	257.90	0.22	0.44	81.54	51.54	0.63	0.00	195.86	110.17
	166	Karamadai	441.39	435.96	0.16	0.23	303.11	269.22	1.04	1.89	678.25	600.49
	167	Sarkar Samakulam	122.10	141.16	0.15	0.07	15.32	10.32	0.80	0.50	185.70	181.69
	168	Sulur	352.40	395.07	0.43	1.00	76.93	80.06	0.13	1.18	312.40	240.11
	169	Sulthanpettai	178.57	20.67	0.16	0.36	171.89	166.03	2.42	2.73	237.52	216.27
	170	Annur	211.33	288.31	0.20	3.36	29.52	42.38	1.20	0.20	238.43	122.63
	171	Pollachi North	329.94	336.51	15.85	1.95	129.92	179.33	17.63	0.73	403.23	363.71
	172	Pollachi South	174.54	173.60	0.01	0.06	139.99	86.17	0.00	0.89	190.13	146.34
	173	Anaimalai	263.44	295.29	0.15	0.31	240.46	256.64	0.00	0.18	219.27	390.18
		Total	3010.24	3253.19	17.44	10.44	1468.92	1436.29	26.34	19.20	3469.65	3036.30
Erode	174	Erode	123.41	159.83	0.02	0.02	34.07	22.33	0.28	1.64	79.28	77.49
	175	Bhavani	395.60	538.61	0.06	0.12	50.56	49.01	3.91	3.61	736.05	654.72
	176	Perundurai	329.74	307.63	0.00	0.00	56.16	111.89	3.88	2.17	647.52	663.97
	177	Chennimalai	184.31	61.05	0.04	0.07	73.29	98.45	2.02	20.41	471.82	330.57
	178	Modakkurichi	265.16	129.89	0.14	0.28	176.69	128.18	21.93	6.05	538.10	453.05
	179	Kodumudi	163.10	179.20	4.80	4.88	28.36	47.20	1.79	4.01	109.14	119.18
	180	Ammappettai	467.40	427.18	0.44	0.29	58.68	118.15	2.57	3.15	999.15	929.38
	181	Anthiyur	334.10	339.46	0.04	0.08	76.29	97.17	3.08	1.26	973.93	753.63
	182	Gobichettipalayam	404.77	418.16	1.70	3.53	69.54	71.95	26.80	14.59	647.15	621.89
	183	Nambiyur	330.69	280.29	0.01	0.09	14.38	36.96	6.12	12.73	760.99	603.15
	184	Thukkanaickan Palayam	144.03	169.75	1.05	1.61	26.86	38.34	3.71	4.27	184.98	146.80

Tiruppur Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Tiruppur	185	Sathiyamangalam	360.28	239.13	0.77	0.50	51.69	52.04	8.03	7.42	568.17	554.63
	186	Bhavanisagar	387.25	327.76	0.03	0.05	45.20	62.14	4.54	19.58	652.85	604.35
	187	Thalavadi	231.47	142.29	0.00	0.00	26.89	16.61	0.02	0.02	422.98	466.98
		Total	4121.30	3720.24	9.11	11.54	788.65	950.42	88.69	100.92	7792.12	6979.77
Nilgiris	188	Udagamandalam	471.70	279.10	0.08	0.16	0.00	0.00	30.00	20.68	1466.19	1355.19
	189	Coonoor	175.70	137.21	0.05	0.08	0.00	2.01	18.73	7.33	156.55	119.76
	190	Kotagiri	283.29	170.17	0.13	0.26	0.00	0.00	5.27	12.21	214.02	180.96
	191	Gudalur	442.26	231.48	0.02	0.11	25.16	26.43	6.76	18.87	322.13	244.36
		Total	1372.94	817.95	0.28	0.61	25.16	28.44	60.77	59.09	2158.89	1900.27
Tiruppur	192	Avinashi	376.42	351.33	0.02	0.04	96.60	55.88	2.07	11.83	289.19	175.03
	193	Tiruppur	267.30	255.38	0.07	0.00	94.72	116.21	15.19	0.27	175.70	120.04
	194	Udumalaipet	530.30	797.38	3.14	3.23	124.82	157.58	2.56	1.32	301.96	357.01
	195	Gudimangalam	310.08	381.47	0.13	0.20	105.05	108.89	0.00	0.00	230.89	286.88
	196	Madathukulam	153.40	132.44	0.00	0.00	46.09	52.28	2.87	2.46	56.42	41.17
	197	Uthukkuli	303.20	331.68	0.09	0.00	73.26	91.46	0.98	0.00	171.05	180.48
	198	Palladam	325.20	344.95	0.00	0.00	114.46	156.42	0.00	0.00	114.52	217.10
	199	Pongalur	219.98	270.50	0.02	0.00	49.63	85.50	6.47	0.14	153.32	134.04
	200	Dharapuram	224.55	237.37	1.16	2.37	73.74	91.82	0.00	0.00	154.33	163.51
	201	Kundadam	217.04	148.11	3.32	1.85	53.02	53.26	0.77	0.19	273.22	325.57
	202	Mulanur	154.05	169.38	0.17	0.09	60.21	61.02	0.00	0.00	164.00	202.99
	203	Kangeyam	255.14	323.16	1.43	3.16	25.23	46.88	2.30	0.49	89.25	101.29
	204	Vellakovil	123.79	159.37	0.38	0.36	78.65	91.82	4.66	1.54	100.31	84.96
		Total	3460.45	3902.52	9.93	11.30	995.48	1169.02	37.87	18.24	2274.15	2390.07

Trichy Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Trichy	205	Pullampadi	207.90	147.42	0.59	0.88	192.59	142.88	0.76	2.19	350.18	381.10
	206	Manachanallur	342.85	205.73	0.03	0.07	185.80	126.04	1.00	4.88	822.88	82.99
	207	Musiri	241.76	252.68	0.06	0.00	175.75	136.28	19.47	1.69	220.58	177.57
	208	Vaiyampatty	258.08	348.33	0.40	0.00	63.19	75.99	3.49	5.96	470.53	517.88
	209	Marungapuri	319.37	467.63	0.11	0.11	169.37	141.36	1.63	4.78	538.60	547.42
	210	Manaparai	335.73	429.27	0.00	0.00	222.23	191.47	4.68	3.50	1426.02	1447.62
	211	Thiruverumbudur	214.06	161.67	0.25	0.17	232.30	180.74	3.51	2.07	239.86	195.03
	212	Manikandam	248.73	243.66	0.65	0.65	86.88	92.44	1.66	0.44	8.83	839.06
	213	Lalkudi	298.23	193.39	0.29	0.13	159.48	73.76	2.89	4.15	593.05	608.82
	214	Anthanallur	245.39	220.69	0.22	0.22	79.02	52.56	0.49	0.83	295.58	220.19
	215	Thuraiyur	314.97	240.23	0.06	0.04	146.06	60.59	9.07	6.39	359.77	334.96
	216	Uppilipuram	261.13	317.20	0.27	0.48	48.55	46.78	1.35	2.55	367.34	360.21
	217	T.pettai	209.22	243.99	0.02	0.14	141.76	128.64	2.50	1.54	149.67	139.51
	218	Thottiyam	260.78	291.15	0.08	0.28	140.25	129.64	3.55	9.27	32.87	383.44
		Total	3758.20	3763.04	3.02	3.17	2043.23	1579.17	56.05	50.24	5866.93	6235.80
Tanjavur	219	Tanjavur	512.39	522.17	1.56	3.85	146.89	187.06	3.97	3.10	1234.71	891.35
	220	Thiruvaiyar	256.56	246.53	1.53	4.91	3.22	6.83	7.64	6.64	401.14	430.08
	221	Ammamet	384.48	204.76	1.37	4.02	50.94	56.45	6.16	3.66	794.11	857.01
	222	Poothalur	209.09	292.89	0.03	0.24	24.48	21.82	3.05	19.11	807.94	748.89
	223	Orathanadu	285.43	357.78	3.38	15.04	338.46	338.30	1.83	2.25	1007.83	989.39
	224	Thiruvonam	230.52	246.43	0.14	0.21	142.11	160.86	4.11	18.55	658.99	662.35
	225	Madhukkur	190.64	144.73	0.02	0.00	27.63	44.78	8.78	9.51	475.98	468.46
	226	Kumbakonam	401.37	593.88	0.81	0.94	126.64	121.60	6.79	11.33	897.20	817.59

Trichy Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Tanjavur	227	Thiruvidaimaruthur	323.42	276.56	0.36	1.14	54.19	56.13	5.79	9.70	1119.71	1074.95
	228	Thirupananthal	334.70	354.24	0.98	3.55	62.99	59.49	4.41	4.20	1382.61	988.11
	229	Papanasam	299.77	178.03	0.70	1.53	68.21	75.42	4.03	1.90	860.93	805.22
	230	Pattukottai	250.46	152.48	0.02	0.00	96.30	94.96	4.76	21.82	768.41	710.53
	231	Peravoorani	183.03	236.50	0.87	1.76	7.09	1.59	8.87	7.66	598.83	545.46
	232	Sethuvasathiram	264.75	289.01	0.00	0.00	222.94	231.45	3.13	3.21	639.06	494.80
		Total	4126.59	4096.01	11.79	37.19	1372.09	1456.75	73.32	122.64	11647.44	10484.16
Pudukottai	233	Kundradarkovil	291.29	71.01	0.49	0.29	44.31	43.82	44.3	43.82	1823.85	450.06
	234	Viralimalai	346.85	283.65	0.26	0.25	93.9	111.9	4.4	0.29	975.36	609.9
	235	Thiruvarangulam	520.79	408.8	1.3	1.25	192.9	201.6	1.2	1.86	1160.66	1011.12
	236	Thirumayam	225.3	216.4	0.75	0.17	66.3	59.39	8.92	18.03	598.14	572.9
	237	Pudukottai	371.29	301.3	0.8	0.78	68.68	66.28	4.23	8.5	543.88	532.64
	238	Manamelkudi	316.44	311.6	0.21	0.42	55.88	60.03	32.21	13.7	463.89	345.78
	239	Karambakudi	321.9	328.5	82.87	0	121.17	119.58	0	0	481.12	384.96
	240	Kantharvakottai	298.65	281.56	0.35	0.4	55.4	54.4	5.27	6.48	655.14	608.94
	241	Avudaiyarkovil	296.03	165.04	0.06	0.01	89.41	89.89	26.49	26.49	661.6	502.75
	242	Aranthangi	460.94	340.67	0.18	0	87.96	101.04	1.87	4.83	1016.44	869.55
	243	Arimelam	251.05	237.67	0.49	0.38	99.89	39.22	6.49	1.07	380.5	382.63
	244	Annavasal	362.43	289.38	0.13	0.11	102.16	78.75	4.78	4.97	890.26	920.75
	245	Ponnamarathi	250.04	199.89	0.21	0.09	77.64	72.43	3.57	3.64	424.01	410.09
		Total	4313	3435.47	88.1	4.15	1155.6	1098.33	143.73	133.68	10074.9	7602.07

Trichy Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Thiruvarur	246	Needamangalam	311.11	337.55	0.0086	0.0085	118.60	116.65	2.95	3.93	1334.26	1271.07
	247	Nanilam	217.42	199.67	0.44	0.92	2.22	14.13	4.02	3.82	866.69	931.18
	248	valangaiman	228.64	178.33	0.05	0.03	3.71	28.45	5.35	2.6	1057.90	1113.52
	249	koradachery	253.40	196.71	110.74	0.01	34.71	56.12	0.10	10.08	857.04	802.91
	250	Muthupettai	131.88	80.45	0.22	0.43	50.07	64.94	0.00	0	757.98	566.12
	251	Thiruthuraipoondi	188.00	148.01	0.30	0.00	50.09	65.32	2.80	4.67	1546.84	1429.03
	252	Kudavasal	235.31	174.21	1.63	0.05	1.72	9.82	7.99	10.18	1278.24	1275.21
	253	Kottur	282.06	246.36	0.14	0.42	77.31	57.20	0.10	0.55	418.15	392.88
	254	Thiruvarur	294.82	250.79	0.93	0.02	24.96	33.73	6.08	5.71	1245.68	1222.79
	255	Mannargudi	286.87	239.44	2.47	0.08	123.92	124.61	0.71	0	1379.00	1287.49
		Total	2429.51	2051.52	116.93	1.97	487.31	570.98	30.10	41.54	10741.79	10292.19
Ariyalur	256	Ariyalur	509.11	341.20	0.49	0.49	117.85	116.80	3.59	1.46	1159.10	1161.33
	257	Thirumanur	393.14	245.98	0.46	0.69	89.76	70.45	22.46	9.21	713.55	842.01
	258	Sendurai	360.28	285.64	0.29	0.30	128.26	97.29	1.78	3.45	666.98	705.56
	259	Jayankondam	399.50	349.94	1.23	0.22	175.60	158.95	6.86	4.97	1748.14	1786.63
	260	Andimadam	333.56	171.11	1.17	0.31	75.57	97.68	1.25	9.90	882.03	976.52
	261	T.palur	462.95	282.50	2.46	0.05	96.80	106.32	10.93	3.04	1108.61	1041.19
		Total	2458.54	1676.37	6.10	2.06	683.84	647.49	46.87	32.03	6278.41	6513.24

Trichy Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Nagapattinam	266	Kuthalam	426.05	305.42	0.18	0.42	3.00	1.13	124.92	112.16	744.92	746.36
	267	Nagapattinam	239.38	261.15	0.10	0.38	3.97	1.21	137.21	138.27	793.88	753.97
	268	Sirkazhi	408.13	403.78	0.00	0.00	1.60	2.69	17.92	184.80	1868.53	2014.06
	269	Thalaignayar	169.40	181.66	0.22	0.14	1.68	1.57	63.03	46.59	955.14	752.50
	270	Vedaraniam	413.30	406.90	0.00	0.00	7.70	10.48	140.98	153.77	1609.09	1591.20
	271	Thirumarugal	242.00	331.04	0.02	0.06	1.26	1.20	105.15	88.89	1043.03	812.90
	272	Kilvelur	288.14	274.96	0.89	0.46	5.29	5.87	69.45	81.75	540.44	563.22
	273	Mayiladuthurai	490.69	390.40	0.24	0.11	6.53	8.70	115.22	136.31	1175.33	1128.08
	274	Kollidam	403.12	250.74	0.01	0.00	0.68	1.08	172.49	150.75	1296.92	1379.62
	275	Keelaiyur	318.85	246.21	0.92	1.33	2.80	5.85	135.80	83.54	806.91	769.66
	276	Sembanarkoil	452.40	370.96	0.37	1.66	11.60	5.26	196.13	167.07	1196.66	1206.04
		Total	3851.46	3423.22	2.94	4.57	46.09	45.04	1278.31	1343.88	12030.85	11717.60

Madurai Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Madurai	277	Madurai East	374.53	253.65	0.01	0.02	0.00	0.00	1.85	0.32	749.44	651.69
	278	Kottampatti	353.87	389.26	0.13	0.00	21.07	27.92	3.92	16.05	1013.59	1130.93
	279	Melur	316.99	323.31	0.04	0.00	0.00	0.00	5.87	6.44	768.92	758.62
	280	Madurai West	163.33	229.86	0.00	0.00	0.00	0.00	5.52	5.04	423.28	342.87
	281	Alanganallur	373.28	247.50	15.90	2.92	0.00	0.00	1.81	0.27	425.03	456.85
	282	Vadipatti	206.20	176.23	0.08	0.00	0.00	0.00	0.18	3.22	100.11	327.94
	283	Chellampatti	218.09	198.60	0.00	0.00	23.44	40.75	2.86	1.25	958.59	777.27
	284	Sedapatti	286.60	305.79	0.06	0.18	0.00	0.00	6.75	9.59	3605.63	838.68
	285	Usilampatti	202.70	180.48	12.97	2.30	0.00	0.00	1.27	0.00	570.87	636.78
	286	Tirumangalam	314.91	302.14	0.00	0.00	0.00	0.12	1.85	2.11	542.16	599.08
	287	Tiruparangundram	453.63	396.50	0.01	0.00	0.00	0.00	4.09	6.90	698.09	814.27
	288	Kallikudi	149.74	170.00	12.95	0.00	0.00	0.00	3.35	15.85	229.03	274.27
	289	T.Kallupatti	244.84	174.93	0.00	0.00	0.00	0.00	1.77	3.12	470.89	59.58
		Total	3658.71	3348.25	42.16	5.41	44.52	68.79	41.09	70.18	10555.63	7668.83
Theni	290	Theni	292.54	274.48	0.00	0.00	53.91	46.93	4.92	3.31	354.66	344.49
	291	Periakulam	301.75	417.62	0.35	2.93	131.23	123.16	1.02	0	531.55	535.43
	292	Aundiapatti	332.73	498.81	7.97	10.09	107.76	80.71	3.46	1.58	513.31	548.84
	293	K.Myladumparai	219.04	219.91	0.01	0.00	240.73	212.19	6.88	1.41	312.47	331.10
	294	Uthamapalayam	226.17	210.40	0.05	0.05	9.50	8.97	6.12	3.31	189.87	200.83
	295	Chinnamanur	233.02	232.52	0.38	0.00	82.07	84.88	7.93	1.24	191.63	204.97
	296	Bodinayakkanur	273.85	162.83	0.00	0.00	74.30	80.54	7.25	11.7	483.67	457.43
	297	Cumbum	131.21	70.03	0.00	0.00	26.20	17.59	1.69	0	332.11	343.26
		Total	2010.31	2086.60	8.76	13.07	725.70	654.97	39.27	22.55	2909.27	2966.35

Madurai Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Dindugal	298	Dindugal	385.51	461.38	19.06	0.00	0.00	0.00	0.6	19.71	553.05	449.25
	299	Saanarpatti	363.27	384.56	0.02	0.00	0.00	0.00	16.76	2.46	831.55	826.45
	300	Natham	372.29	269.47	0.00	0.00	17.25	2.69	2.62	84.65	645.16	733.26
	301	Reddiarchatram	411.81	708.52	0.32	0.00	0.00	0.00	5.93	2.27	412.69	112.56
	302	Nilakkottai	370.66	426.76	0.00	0.00	0.00	0.00	2.33	1.7	799.11	758.82
	303	Batlagundu	212.60	255.83	0.00	0.00	0.00	0.00	24.16	7.35	741.78	779.70
	304	Athur	273.65	350.25	0.00	0.00	0.00	0.00	10.89	0	835.01	760.92
	305	Palani	250.21	283.77	1.46	0.00	5.34	5.38	0	1.47	362.26	308.14
	306	Oddanchatram	297.55	309.99	0.00	0.00	0.02	0.00	0.37	1.62	426.07	473.31
	307	Kodaikanal	183.83	160.44	0.06	0.03	0.00	0.00	3.7	0	531.29	435.14
	308	Thoppampatti	287.60	303.23	0.08	0.03	29.15	102.96	0	1.19	382.73	409.76
	309	Vedachandur	266.71	294.83	0.01	0.00	0.04	4.74	4.73	4.25	596.62	546.29
	310	Gujiliamparai	256.75	303.09	1.52	1.08	0.00	0.00	45.68	13.89	957.85	951.26
	311	Vadamadurai	194.75	181.59	0.00	0.00	50.92	51.59	12.31	140.56	607.28	519.07
		Total	4127.19	4693.71	22.53	1.14	102.72	167.36	130.08	281.12	8682.45	8063.93
Sivagangai	312	Sivagangai	311.56	304.05	0.02	0.01	2.80	0.00	4.18	4.34	938.25	599.60
	313	Manamadurai	290.71	175.16	0.00	0.00	21.97	25.97	6.22	5.08	541.20	447.68
	314	Thirupuvanam	324.11	232.59	0.32	0.00	53.32	50.95	2.16	1.16	588.22	483.24
	315	Kaliyarkoil	306.93	209.03	0.08	0.02	1.61	1.56	3.50	2.43	774.51	692.60
	316	Kallal	280.92	191.42	0.13	4.77	31.65	19.67	2.44	2.80	268.76	134.86
	317	Illyankudi	314.06	376.12	0.00	0.00	59.49	53.79	1.45	0.00	756.54	700.36
	318	Thirupathur	271.79	313.05	0.03	0.01	97.77	83.19	2.45	2.34	466.35	262.40
	319	Singampunari	204.32	184.59	0.00	0.00	79.72	51.47	2.93	3.97	308.24	278.38
	320	S.pudur	215.58	253.36	0.03	0.00	30.56	30.69	2.55	2.63	275.85	172.15
	321	Devakottai	245.28	266.03	0.00	0.00	42.08	33.92	5.70	9.60	602.00	472.19
	322	Sakottai	299.87	259.54	0.05	0.11	106.72	89.48	0.80	0.21	249.96	328.17
	323	Kanniaingkudi	130.00	128.93	0.01	0.00	18.04	22.12	0.68	2.36	250.18	114.48
		Total	3195.12	2893.87	0.67	4.92	545.73	462.80	35.06	36.91	6020.04	4686.09

Madurai Region 2017-18 Panchayat union Account details

District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Ramanathapuram	324	Ramanathapuram	257.73	128.38	0.01	0.00	140.98	113.37	14.08	6.58	777.03	681.88
	325	Mandapam	271.96	247.79	0.00	0.00	83.23	78.81	1.18	3.53	983.14	1044.39
	326	Thiruppullani	299.05	207.92	18.32	5.33	33.24	29.06	0.9	0.32	1294.27	1279.63
	327	Cudaladi	560.12	335.02	0.08	0.00	110.95	103.37	1.83	2.54	1599.83	1718.52
	328	Nainarkovil	195.07	121.84	0.03	0.85	29.30	27.99	2.35	3.37	1001.64	874.75
	329	Thiruvadana	322.46	161.67	0.01	0.09	18.89	20.80	2.68	6.57	1262.94	1373.86
	330	Paramakudi	308.57	150.49	0.01	0.01	70.14	62.06	4.25	4.11	719.94	751.97
	331	Mudhukulathur	270.86	196.12	0.00	0.00	106.23	99.13	1.03	0.92	1247.53	1318.95
	332	Bogalur	157.62	104.36	0.00	0.00	25.19	24.03	2.26	2.55	538.95	622.63
	333	Kamuthi	395.34	205.28	0.00	0.00	75.42	71.51	0.42	2.66	1361.07	1353.88
	334	R.S.Mangalam	229.71	186.28	0.01	0.18	40.52	38.34	3.93	1.99	1087.74	1091.38
		Total	3268.49	2045.15	18.47	6.47	734.09	668.47	34.91	35.14	11874.08	12111.85

Tirunelveli Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Tirunelveli	335	Pappakudi	243.18	379.79	0.19	0	105.17	96.66	9.9	6.16	49.25	42.23
	336	Palayamkottai	289.48	311.22	0	0	36.76	37.32	3.26	0	87.74	89.17
	337	Manur	533.35	441.7	0	0	178.59	150.48	42.57	62.48	294.49	390.34
	338	Radhapuram	349.98	398.01	0	0	0	0	3.46	4.1	3.29	11.94
	339	Nanguneri	315.8	225.45	0	0	0	0	2.38	1.54	40.39	50.66
	340	Kalakadu	204.14	201.64	0.18	1.53	55.59	57.51	22.22	28.37	10.82	25.27
	341	Ambasamudram	194.36	179.78	0	0	0	0	16.74	30.05	61.22	53.06
	342	Chairanmahadevi	201.05	256.12	0	0	11.03	13.81	8.65	5.39	61.95	77.72
	343	Vallioor	344.08	426.8	0	0	105.17	96.66	5.01	7.46	3487.74	3085.4
		Total	2675.4	2820.51	0.37	1.53	492.31	452.44	114.19	145.55	4096.89	3825.79
Tenkasi	344	Melaneelithanallur	305.97	209.72	0	0	30.46	24.29	7.01	6.37	445.79	388.78
	345	Sankarankovil	424.18	252.23	0	0	63.77	43.35	5.02	2.18	780.63	724.3
	346	Tenkasi	225.9	251.62	0.01	0.01	10.58	9.66	4.14	2.14	153.56	123.51
	347	Shencottai	107.59	102.91	0	0	0.02	0.11	5.51	0.67	134.43	123.41
	348	Kadayanallur	279.57	210.28	0.13	0.15	37.03	28.04	0.32	1.28	583.59	650.5
	349	Kadayam	383.15	281.23	0	0	18.45	16.87	5.63	9.24	132.79	125.44
	350	Keelapavoor	426.3	441.39	0	0	118.14	109.75	1.61	0.69	525.1	644.68
	351	Kurvikulam	317.69	269.02	0.02	0.02	28.25	53.34	1.7	0	1289.81	276.24
	352	Vasudevanallur	231.18	240.38	0	0	149.96	135	5.69	7.74	732.79	763.2
	353	Alangulam	273.75	324.7	0	0	110.06	112.73	3.21	3.12	414.1	434.93
		Total	2975.3	2583.48	0.16	0.18	566.72	533.14	39.84	33.43	5192.59	4254.99

Tirunelveli Region 2017-18 Panchayat union Account details

District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
(Rs. in lakhs)												
Thoothukudi	354	Thoothukudi	472.85	444.96	-	-	2.88	2.86	6.86	18.76	266.48	275.35
	355	Kayathar	290.69	276.56	0.45	1.32	-	-	0.6	9.45	1082.99	1181.85
	356	Udangudi	226.56	149.85	-	-	-	-	4.81	3.6	269.72	248.48
	357	Vilathikulam	343.44	287.05	0.43	0.42	3.53	7.22	0.88	-	496.76	629.38
	358	Pudur	269.36	182.63	0.01	0.01	-	-	0.66	-	312.23	519.59
	359	Kovilpati	463.68	36.93	0.89	1.81	-	-	4.88	39.98	307.62	453.91
	360	Sathankulam	212.09	148.65	0	0	-	-	4.58	4.9	180.7	309.39
	361	Tiruchendur	156.3	127.65	0.06	0.06	-	-	1.97	2.21	102.7	113.29
	362	Karungulam	380.04	314.97	0.14	-	0.07	1.19	1.67	0.75	558.27	743.99
	363	Srivaikundam	220.33	247.05	0.01	-	-	0.17	4.56	4.78	697.19	642.81
	364	Alwarthirunagari	281.01	296.69	0.56	1.22	-	-	1.36	4.25	319.62	347.1
	365	Ottapidaram	517.64	597.14	0.02	0.02	12.86	13.47	0.84	-	965.18	1046.56
		Total	3834	3110.13	2.56	4.86	19.34	24.91	33.67	88.68	5559.46	6511.7
Virudhunagar	366	Virudhunagar	442.54	272.01	0	0	108.22	76.38	7.33	0	722.84	740.34
	367	Kariyapatti	243.83	120.69	0.008	0	0	0	3.85	0.27	1460.8	1219.04
	368	Sattur	288.25	133.23	0.006	0	122.03	96.91	1.47	0.77	712.1	727.504
	369	Sivakasi	515.9	302.26	0.01	0.01	170.39	164.85	2.04	1.79	424.32	411.94
	370	Aruppukottai	391.81	235.05	0.029	0.028	115.24	92.09	8.12	2.5	497.87	392.835
	371	Thiruchuli	318.09	237.88	0.018	0.01	98.91	65.47	6.15	3.93	547.15	480.12
	372	Narikudi	244.27	216.05	0.02	0	129.23	84.82	1.42	1.7	547.65	480.9
	373	Srivilliputhur	512.59	133.23	0.028	0	177.3	104.97	15.75	6.84	663.63	669.8
	374	Rajapalyam	392.26	297.1	0.14	0.14	171.69	104.23	0	0	707.66	700.373
	375	Watrap	253.81	264.92	0.068	4.49	105.73	97.19	2.88	6.48	341.91	326.2
	376	Vembakottai	436.2	326.02	0.0029	0	144.34	81.28	11.99	5.7	745.99	769.497
		Total	4039.6	2538.44	0.3299	4.678	1343.1	968.19	61	29.98	7371.92	6918.549

Tirunelveli Region 2017-18 Panchayat union Account details												
District	S.No	Panchayat Union	GENERAL FUND(LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure
			(Rs. in lakhs)									
Kanyakumari	377	Agastheeswaram	200.93	333.5	0	0	10	0.74	7.66	5.16	216.44	202.55
	378	Thovalai	366.77	359.39	0	0	0	0	0.24	0	194.75	222.47
	379	Rajakkamangalam	312.71	471.47	0	0	0	0	2.46	1.5	274.8	316.27
	380	Kurunthancode	202.5	321.59	0	0	0	0	2.16	4.76	174.7	191.28
	381	Thuckalay	194.63	322.84	0	0	0	0.28	1.68	1.53	87.17	75.56
	382	Thiruvattar	207.09	355.93	0	0	0	0	4.41	4.49	200.21	215.97
	383	Killiyoor	175.69	240.78	0	0	0	0	1.51	2.5	228.04	258.04
	384	Munchirai	433.63	441.41	0	0	0.14	0.14	5.41	4.41	367.43	387.76
	385	Melpuram	313.53	379.27	0	0	4	6.06	1.87	1.31	231.25	209.1
		Total	2407.5	3226.18	0	0	14.14	7.22	27.4	25.66	1974.79	2079

6.9 Serious defects noticed in audit

As per section 20 of the Tamil Nadu Local Fund Act 2014 following objections brought to the notice of the Government from the audit reports issued as per section 11 (1) of Tamil Nadu Local Fund Act 2014 Rules 2016.

6.9.1. Tiruvallur District – Poonamallee Panchayat Union – Building plan approval – Short receipt of Labour Welfare Fund – Loss Rs.2.92 Lakhs

Para No.6 / 2017-18

On verification of building plan approval files for the year 2017-18 in Poonamallee Panchayat Union following defects are noticed in audit.

As per G.O (Ms) No.295, Labour and Employment Department, dated 17.12.2013. Labour Welfare Fund was raised from 0.3 % to 1 % on estimate amount. However, short receipt of Labour Welfare Fund of Rs.2,92,355/- was found in audit. Hence, shortage amount of Rs.292355/- may be collected from the respective property owner or may be recovered from the persons responsible and details of remittance in to Government account may be furnished.

Reply :

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Interim reply furnished.

6.9.2 .Vellore District - Anaicut Panchayat Union – Lease – Weekly Market (2018-2019) - Short Collection of Goods and Services Tax (GST) from Lessees - Rs.3.73 Lakhs to be collected from lessees

Para No: 9 / 2017-18

Lease auction of Weekly Market for the year 2018-2019 in respect of Poigai, Genganallur and Kardikudi village panchayats of Anaicut panchayat union held on 15.02.2018 and 28.03.2018 and lease allotted to the highest bidder in this auction.

According to Goods and Services Tax Act,2017. 18% of lease amount is to be collected as Goods and Services Tax. However, short collection of Goods and Service Tax noticed in audit as detailed below:

Sl. No	Lease Item	Lessee Name (Thiruvallur)	2018-19 Lease Amount (Rs.)	GST to be Collected (Rs.) 18%	GST Collected (Rs.) 15%	Short collection (Rs.)
1	Poigai Weekly Market	T.Loganathan	12230000	2201400	1834500	366900
2	Genganallur Weekly Market	C.Ganesan	115000	20700	17250	3450
3	Karadikudi Weekly Market	C.Manimaran	75000	13500	11250	2250
Total			12420000	2235600	1863000	372600

Short collection of Goods and Service Tax of Rs.372600 may be collected from the concerned lessees and details of remittance may be furnished.

Reply :

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. In reply received from the administration it was stated that tax rate was collected @ 15% as per the advertisement notification issued by the administration. Reply not acceptable, since tax amount should have been collected @ 18% resulting in loss to the Government. Hence, para pending.

6.9.3. Tiruppur District – Kangeyam Panchayat Union – Miscellaneous Demand Register - Lease Items – Income Tax And Service Tax Collected From The Lessees not remitted To Government Account – Loss of Revenue RS.3.20 Lakhs

Para No.10 / 2017-18

- A) On verification of receipts for lease items, Income Tax and Service Tax collection amount of Rs. 167281 was not remitted to the respective Government head of account as detailed below:

S.No	Details of Lease item	Lease amount	Remittance chalan No.	Service tax (18%) and Surcharge (15%)		Income Tax (1%)
					Rs.	
1	2018-19 Cycle stand parking fees collecting right in Nathakadaiyur	250300	339/26.3.18	18%	45054.00	2503.00
				15%	6754.00	
2	2018-19 Weekly market entry fees collecting right in Nathakadaiyur	520600	330/16.3.18	18%	93708.00	5206.00
				15%	14056.00	
				Total	159572.00	7709.00
			Grand total		167281.00	

Hence, details of remittance of Tax collection amount into Government account may be intimated.

B) Income Tax and Service Tax collection amount of Rs.153199/- from the lessees in the year 2015-16 and 2016-17 for the lease items was not remitted into the appropriate

Government account as mentioned below:

S. No	Details of Lease item	Lease amount	Remittance chalan No.	LEASE YEAR	Service tax and surcharge		Income Tax 1%
						Rs.	
1	Cycle stand parking fees collecting right in Nathakadaiyur	38500	361/29.2.16	2016-17	10.36%	3989.00	385.00
		39000	570/21.2.17	2017-18	14.5%	5655.00	390.00
2	Weekly market entry fees collecting right in Nathakadaiyur	561000	362/29.2.16	2016-17	10.36%	58120.00	5610.00
		510000	638/13.3.17	2017-18	14.5%	73950.00	5100.00
					Total	141714.00	11485.00
				Grand total		153199.00	

Hence, details of remittance of Tax collection amount into Government Account may be intimated.

<u>ABSTRACT</u>			
S.No		Service tax	Income tax
		Rs.	Rs.
1	A	0.00	0.00
2	B	0.0.00	0.0.00
	TOTAL	0.0.00	0.0.00
	GRAND TOTAL		320480.00

Reply :

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Reply not received.

6.9.4. Thanjavur District - Panchayat Unions – Inoperative Scheme Account Fund kept idle – Action to be taken - Rs.512.27 Lakhs

The Director of Rural Development and Panchayat Raj Department, Chennai in D.O.Letter No. 2019 / 2015 / Finance-3, dated 20.03.2015 instructed to close the bank accounts for inoperative / defunct schemes after ensuring proper surrender of unspent schemes funds along with interest earned thereon (including receipt from the Blocks and Village Panchayats) to the Directorate and advised to ensure that no funds in respect of defunct schemes are available at district level with effect from 01.04.2015.

On verification in audit, scheme fund has been kept idle in the following Panchayat Union of Thanjavur District. All the deposit amount and recovery of Cement, Steel and bitumen cost need to be transferred to deposit account of General Fund and necessary action may be taken to surrender the remaining balance amount as per the above instructions.

S. No	Panchayat Union	Para No/ 2017-18	Amount (Rs.in Lakhs)
1	Thanjavur	10	231.94
		11	178.89
2	Pattukottai	4 (Audit Notes)	36.95
3	Ammapettai	11	14.67
4	Thiruvaiyaru	8	15.98
5	Orathanadu	10 (A)	33.84
Total			512.27

Reply :

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Reply not received.

7. Village Panchayats

7.1 The Tamil Nadu Panchayat Act 21/1994 – Special features as follows.

Grama Sabha (Section 2(13) and Section 3)

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. There shall be an interval of 6 months between the sittings. The government ordered to convene the Grama Sabha on the following days January- 26, May -1, August -15 and October- 2. 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 peoples should be according to their population.

7.2 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 after getting 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 (Collector). Expenditure which is not included in the budget, which is in excess of budgetary provisions should not be sanctioned by the Village Panchayat.

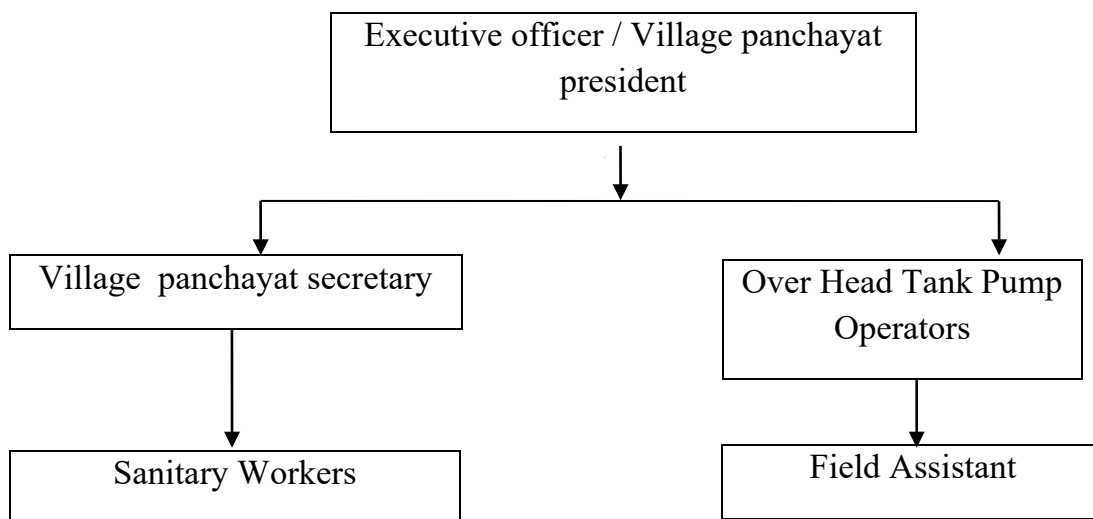
The provisions given in the budget shall not be transferred to other head of expenditure without the sanction of the Inspector (District Collector).

If expenditure exceeds above the 5% of budgetary provision, Sanction of the Inspector (District Collector) is required for each and every items.

7.3 Organisational set up

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

Village Panchayat Organisational set up



7.4 The Source of Receipt

Among the three-tiers of Panchayat raj institutions, Village Panchayats alone have the power to levy taxes.

7.5 The Source of Revenue

The following are the Receipts of the Village Panchayats:

1. Taxes
2. Assigned Revenue
3. Fees
4. Fines
5. Miscellaneous Revenue
6. Government grants
7. Others

7.6 Source of Fund

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 additions, Village Panchayats have been empowered to levy taxes like House Tax, Profession Tax and Advertisement Tax. State Finance Commission Grants, Central Finance Commission Grants are given by State Government and Government of India. The assigned revenues are released by the Director of Rural Development and Panchayat Raj to the District Collectors.

7.7 Accounts maintained in Village Panchayats

1	Village Panchatyats 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 Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) Accounts	Account No.4
5	Village Panchayat State Funded schemes Account	Account No.5
6	Village Panchayat Chief Minister 's Solar Power Green House Scheme	Account No.6
7	Village Panchayat Staff Salary Account	Account No.7

Source: Go (MS) No.89 Rural Development and Panchayat Raj (PR-1) Department dated: 15.06.2015)

7.8 Audit Arrangement

Under Section 193 (1) of the Tamil Nadu Panchayat Act 1994, The Government shall appoint auditor for the Audit of Accounts of the receipt and payments of the funds of the Village Panchayats.

The Government of Tamil Nadu appointed the following Audit personnel for village panchayats as per Go(Ms) No.265/Rural Development (C3) Dept date. 21.12.1999.

1	Village Panchayat	a) Deputy Block Development officer (Excluding Scheme Audit) b) Assistant Director of Rural Development (Audit) (Excluding Scheme) c) Director of Local Fund Audit Dept (Schemes Audit only).
2	Test Audit Go Ms.No.95/ Rural Development Dept. date.10.04.2000	20% of village panchyats selected by AD (Audit) and AD (LF) and 2% of village panchayats selected by DRD are being audited by the Director of Local Fund Audit on Test audit basis. On rotation basis within 5 years, test audit on all village panchayats should have been completed without omission. During 2017-2018, 2844 village panchayats have been audited by this department.

7.9 Audit objectives

1. To ensure that the state Government and Central government grants are accounted properly and Expenditure were in order.
2. To ensure that all Expenditures are incurred as per the Acts, Rules and Government orders.
3. To ensure that the grants received are spent for the purpose for which it is sanctioned.
4. To ensure the correctness of accounts.
5. To ensure that all receipts are taken to village panchayat accounts without any omission.

Some of the Audit objections raised during the year 2017-18 Audit are consolidated in order to place before the Legislative Assembly as per the section 20 of the Tamil Nadu Local Fund Audit Act 2014 and Section 19 of Local Fund Audit Rules - 2016.

7.9.1. Chengalpattu District – St.Thomas Mount Panchayat Union – Nanmangalam, Medavakkam, Pozhichalur Village Panchayats – Building Permission – Subdivision of plots – Short collection of building license fees - Financial loss - Rs.25.38 Lakhs

During the course of audit for the year 2017-2018 in Nanmangalam, Medavakkam and Pozhichalur village panchayats of St.Thomas Mount Panchayat Union in Chengalpet District , it was found in issuance of building license and permission for subdivision of plot short collection was made in comparison to the amount corresponding to the area measurements as per layout / plan, resulting in loss of revenue to the tune of Rs.25.38 Lakhs to these village panchayats as detailed below:

S.No	District	Panchayat Union	Village Panchayat	Audit Report Para No./ Year	Amount to be collected (in Lakhs)	Actual Collection (in Lakhs)	Shortage Amount (in Lakhs)
1	Chengal Pattu	St.Thomas Mount	Nanamangalam	17/2017-18	16.76	12.93	3.83
			Medavakkam	18/2017-18	22.08	9.76	12.32
			Pozichalur	15/2017-18	12.11	2.88	9.23
				Total			25.38

This amount needs to be recovered from the persons responsible and remitted to Panchayat fund account.

Reply

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Interim reply furnished

7.9.2. Villupuram District – Thiyagadurgam Panchayat Union – Peelamedu Village Panchayat – House Tax levied – Surcharge on House Tax not levied for commercial institution – Loss of Revenue – Rs.5.11 Lakhs

Para No.19/2017-18

As per Tamil Nadu Panchayat Rules 2000 Sec.172 Annexure-1 & G.O MS.No.255 Rural Development and panchayats Department dated 13.12.1999 - for small Commercial Institutions – 20% Surcharge on House Tax and for large commercial institutions 60% Surcharge on House Tax is to be levied. However for the following large commercial institutions 60% Surcharge on House Tax not levied resulting in loss of revenue of Rs. 5,10,607/- as detailed below which is to be collected from the persons concerned.

s. no	District / Panchayat Union/Village Panchayat	Institution Name	Assessment No	Tax Assessed			Cess percentage to be levied Rs. P.	60% Cess amount to be collected Rs. P
				House tax	Library Cess	Total		
				Rs. P.	Rs. P.	Rs. P.		
1	Villupuram District/ Thiyagadurgam Panchayat Union/ Peelamedu Village Panchayat	Tharani sugar mill	262-294	592734.00	59274.00	652008.00	60.00	391205.00
2		Tharani SugarmillDislery Plant	295-316	148051.00	14805.00	162856.00	60.00	97714.00
3		Tharani sugar mill house	319-324	27644.00	2765.00	30409.00	60.00	18245.00
4		Tharanisugarmill Co 2	1462.00	4691.00	469.00	5160.00	60.00	3096.00
5		Tharanisugarmill office	261	1225.00	13.00	138.00	60.00	83.00
6		Tharanisugarmill office	239	400.00	40.00	440.00	60.00	264.00
	Total			773645.00	77366.00	851011.00		510607.00

Reply

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Interim reply furnished

7.9.3. Thanjavur District and Perambalur District – Non – remittance of Tax Collection amount Rs. 10.96 Lakhs in the Bank – Defalcated – Rs.9.23 Lakhs remitted, after pointed out in audit objections -Loss amount Rs. 1.73 Lakhs.

During the course of audit for the following village panchayats in Thanjavur and Perambalur District for the period 2017-2018, on verification of remittance of tax amount, it is found that non-remittance of collection amount to the tune of Rs.10.96 Lakhs as detailed below:

Sl. No	District / Panchayat Union	Name Village Panchayat	Para No / 2017-18	Amount Collected	Amount Remitted based on the audit objections	Balance Amount
(Rs. in lakhs)						
1.	Thanjavur / Budalur	Pudhupatti	16	1.03	1.03	-
2.	Thanjavur / Madukkur	Keezhkurichi	13	1.15	1.15	-
3.	Thanjavur / Tiruvonam	Kariyaviduthi	7	0.67	0.67	-
		Kayavoor	13	0.43	0.43	-
		Vettuvakkottai	15	2.08	0.99	1.09
4.	Thanjavur / Thanjavur	Vannarappettai	15	0.57	0.57	-
		Vilar	15	2.50	2.50	-
		Umayaval Arcot	15	0.18	0.18	-
		Kurungalur	17	0.28	0.28	-
5.	Thanjavur / Ammapettai	Neikunnam	9	0.30	0.30	-
6.	Thanjavur / Peravoorani	Maavadukurichi	14	0.35	0.35	-
7.	Perambalur / Perambalur	Elambalur	12	1.05	0.78	0.27
8.	Perambalur / Perambalur	Elambalur	14	0.37	0	0.37
		TOTAL		10.96	9.23	1.73

The balance amount with interest needs to be recovered from the responsible person.

Reply

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD.

Based on audit objections for non-remittance, Rs.9.23 lakhs was remitted into bank out of Rs10.96 lakhs and audit objections related to these amounts have been dropped as stated in the consolidated para. An amount of Rs.1.73 lakhs is yet to be remitted, hence, connected paras are pending as stated above.

7.9.4. Perambalur District - Perambalur Panchayat Union - Elambalur Village panchayat - Building license Issued - Building license fees, regularization fees and scrutinising fees not collected - Loss of revenue Rs.1.35 Lakhs

Para No.16/2017-18

(A) As per the Rule 2 Sl.No.19 of the G.O (Ms) No. 78 Housing and Urban Development [Na va 4(3)] department dated 04.05.2017, instructions has been issued to regularize the unapproved layouts.

During the course of audit in Elambalur Village Panchayats of Perambalur Panchayat Union in Perambalur District, on verifying building license files, it was found that regularisation fees of Rs. 53,987.60 was not collected at Rs. 30 / sq. mtrs. as per rule 9 of the above mentioned Government order.

b) As per the Rule 12 in the above stated Government order, scrutinizing fees of Rs. 500/- per plot to be collected. However it was found in audit that Rs.4500 was not collected as scrutinizing fees as per Rule 2 (2) (ii) by the officials concerned for building licenses issued . Hence the collection details of the same may be furnished to audit.

c) As per the District Collector Perambalur Pro. No. A3 / 970 / 2013, dated 23.04.2013, building license fees of Rs. 25 / sq mtr (Construction area) to be collected while issuing the building license. In this village panchayat, building license fees was not collected as per the above instructions resulting in loss of Rs. 41,144.50 to this panchayat. Action may be taken to collect this amount and remit to the panchayat fund account.

d) As per the G.O (Ms) No.295 labour and employment dated 17.12.2013 a sum of one percent of the total estimate cost of the building to be collected as Labour Welfare Fund. However, it was found that Labour Welfare Fund of Rs. 35,000 was not collected at 1% on the estimate cost of Rs.35,00,000. This amount may be collected from the responsible persons and needs to be remitted to the appropriate account.

Abstract

Regularization fees	-	Rs.	53987.60
Scrutinizing fees	-	Rs.	4500.00
Building license fees	-	Rs.	41144.50
Labour welfare fund	-	Rs.	35000.00
Total	-	Rs.	134632.10
			(or)
		Rs.	134632.00

Reply :

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Reply not received.

7.9.5. Virudhunagar District - Virudhunagar Panchayat Union– Sivagnanapuram Village Panchayat - Professional Tax –Collection pending from Tamil Nadu State Transport Corporation Employees Virudhunagar from the year 2014-15 –loss of Rs.38.04 Lakhs

Para No.10/2017-18

On verification in audit, it was found that in Sivagnanapuram village panchayat of Virudhunagar Panchayat Union in Virudhunagar District, professional tax deducted from the employees of the Tamil Nadu State Transport Corporation, Virudhunagar, not remitted to Panchayat Account from the year 2014-15 II half year.

as per the Profession Tax Act 1992, a register containing employees of Government Department, Private, Commercial and other institution has to be prepared by the Village Panchayat Secretary and Profession Tax has to be assessed based on the income of the employees, obtaining a report from the pay disbursing officer concerned in the Village Panchayat area.

In contrary to the Act, professional tax deduction of Rs.3804100 made from the employees of the Tamil Nadu State Transport Corporation, Virudhunagar was not remitted to panchayat fund account as detailed below, inspite of the matter being reminded periodically by the administration, it was known that the Tamil Nadu State Transport Corporation, Virudhunagar, did not come forward to remit the amount.

Sl. No	Year	Half year	II Half Year	Total
1	2014-15	-	427630	427630
2	2015-16	562745	562745	1125490
3	2016-17	562745	562745	1125490
4	2017-18	562745	562745	1125490
	Total	1688235	2115865	3804100

Necessary action may be taken in this regard for collection of professional tax deduction amount of Rs.3804100 and remitted to panchayat fund account.

Reply :

The para has been communicated vide this office Na.Ka.No. 22214-1/PUA(2)/2020. Dated:12.02.2021 to DRD. Reply not received.

8. Universities

8.1 Structure of Universities

Both Central and State Governments separately passed Acts to provide higher education to students of Tamil Nadu. Accordingly, in Tamil Nadu twenty three (23) independent and autonomous Universities are established to provide higher education.

8.2 Authority for University Audit

During the commencement of each and every University, separate Government Order is issued to handover the audit to Local Fund Audit Department. According to the order, auditing functions are carried out by this department. Moreover according to Tamil Nadu Local Fund Audit Act 2014, Section 2g Schedule No.7, the Director of Local Fund Audit is the Statutory Auditor.

8.3 Performing the Audit Functions

Among the 23 Universities, 13 are concurrently audited while remaining 10 are annually audited.

8.4 Annual Accounts

Every University, according to its prescribed Act and financial rules, maintain their annual accounts. Generally the following Accounts are being maintained by most of these Universities.

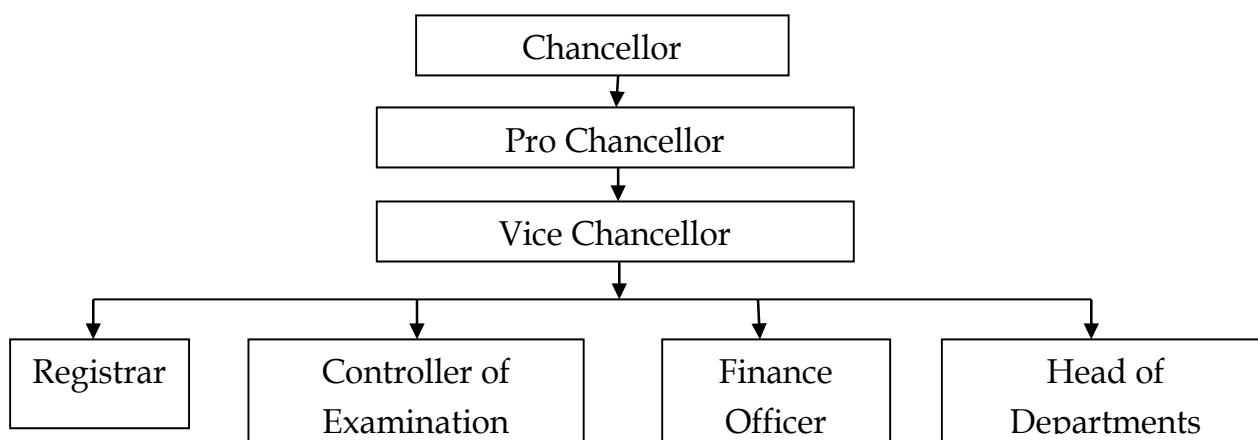
1. General Accounts
2. Endowments Account
3. Examination Accounts
4. Fees Accounts
5. Pension Accounts
6. Distance/Postal Education Accounts
7. Plan Accounts
8. Other Plan Accounts

8.5 Grants

Independent autonomous Universities, which are created under individual Acts, obtain the Grants based on Grant rules of Central and State Governments. And those Universities functioning under Higher Education Department receive their Block Grants for day-to-day administrative functions as per G.O. (Ms). No.226/Higher Education (K2)/1999, dt.17.05/1999. It should be noted that, the expenditure for the sanctioned posts as on 1.1.1996 shall be eligible for Block Grant. The block grant has been revised vide GO (Ms) No. 110 Higher Education (K1) Department dated 12.06.2018 with monetary effect from 01.04.2018. Other Universities receive Salary Grant, Maintenance Grant, Non Lapseable Lumpsum Grant and various other Grants, along with Special Capital Grants funding the Buildings and procurement of accessories.

8.6 Administrative Structure

The administrative structure of Universities is given below:



Most of the Universities are functioning under the State Government Departments such as Higher Education, Animal husbandry, Dairy Development and Agriculture, Tamil Development and information, Health and Family Welfare, Law, Tourism, Hindu Religious Charitable Culture, Youth Welfare and Sports Development, etc.

8.7 Authorities for Audit and Revenue and Expenditure of financial year 2017-18

The Details of entrustment of University audit to Local Fund Audit Department and Revenue & expenditure of each University for the financial year 2017-18 are given below:

Sl.No.	Name of the Universities	Entrustment of Audit (G.O)	Income	Expenditure
			Rs.(in lakhs)	
1	University of Madras	G.O.Ms.No.986, Fin(Fds) dt.17.10.86	27530.21	25638.15
2	Madurai Kamaraj University	G.O.Ms.No.990 Fin dt.29.08.66	28194.78	30835.18
3	Annamalai University	G.O.Ms.No.1705, Edu, dt.04.09.46	191399.08	184566.90
4	Anna University	G.O.Ms.No.520, Fin (Fds) dt.29.05.1980	237569.56	205844.50
5	TN Agricultural University	G.O.Ms.No.734,Fin (Fds) dt.01.06.1972	72071.04	66759.16
6	TANUVAS	G.O.Ms.No.1118, Fin LF dt.25.10.1990	38500.00	41141.00
7	Bharathidasan University	G.O.Ms.No.450, Fin (Fds) dt.16.07.1982	33919.97	32417.28
8	Bharathiyar University	G.O.Ms.No.450, Fin (Fds) dt.16.07.1982	41878.52	35559.12
9	Alagappa University	G.O.Ms.No.916 Fin (Fds) dt.29.10.1987	19634.62	19760.84
10	Tamil University	G.O.Ms.No.450 Fin (Fds) dt.16.07.1982	3944.41	4123.50
11	TN Dr. M.G.R Medical University	G.O.Ms.No.192 H,I,M & H & F.W dt.03.02.1990	19710.02	20588.23
12	Avinasilingam University for Women	G.O.Ms.No.328 Fin (LF) dt.03.05.1991	27102.52	26458.49
13	Mother Teresa Women's University	G.O.Ms.No.293 Fin (Fds) dt.07.04.1986	6560.33	6149.66
14	Manonmaniam Sundaranar University	G.O.Ms.No.148 Fin (LF) dt.03.03.1992	14962.13	13316.24

15	TN Dr. Ambedkar Law University	G.O.Ms.No.826 Fin (LF) dt.11.10.1999	7081.64	7056.86
16	Periyar University	G.O.Ms.No.491 Fin (LF) dt.17.05.2000	40321.67	38800.93
17	Thiruvalluvar University	G.O.Ms.No.133 Fin (LF) dt.04.04.2005	8675.23	9054.73
18	TN Open University	G.O.Ms.No.171 Fin (LF) dt.02.05.2005	6758.93	6594.97
19	TN Sports and Physical Education University	G.O.Ms.No.43 Fin (LF) dt.14.12.2005	4658.65	3294.19
20	TN Teacher Education University	G.O.Ms.No.504 Fin (LF) dt.01.07.2008	18296.39	19523.81
21	TN Dr. J. Jayalalitha Fisheries and Research University	G.O.Ms.No.174 Fin (LF) dt.30.05.2013	12783.00	13120.00
22	National Law School Trichy	G.O.Ms.No.299 Finance (LF) Dept., dt.26.12.2014	1561.83	1678.90
23	TN Music and Fine Arts University	G.O.Ms.No.23 Fin (LF) dt.27.01.2015	200.45	138.31

9. Public Libraries

9.1 Tamil Nadu is the first State in Independent India where Public Libraries Act, 1948 was passed. It came into force from 01.04.1950. The Public Libraries Act contains 19 Sections. In this Act, provision is made to establish Public Libraries all over the State and to appoint a Director to administer them. Sec. 12 (2) of the Public Libraries Act of 1948 stipulates to collect the library cess along with property tax and house tax being collected by the local bodies at the rate of 10 paise for every 1 rupee of property tax and house tax.

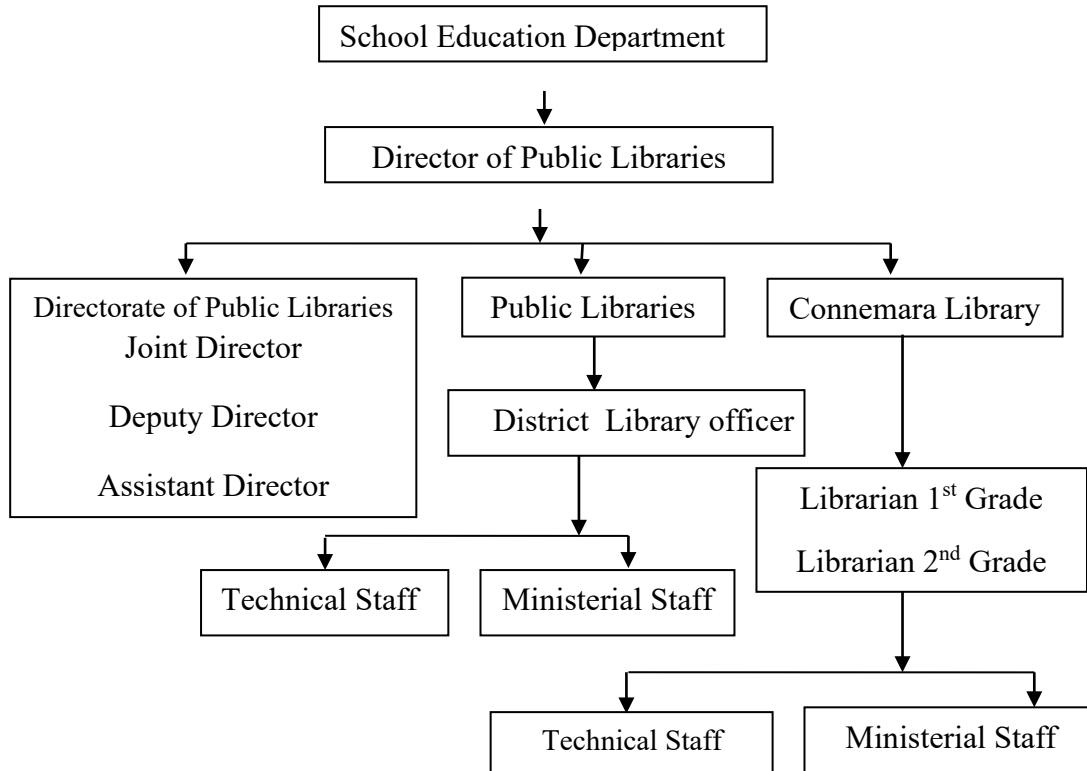
9.2 Moreover, as per Sec. 13 (3) of Public Libraries Act, 1948 Government of Tamil Nadu has to equally contribute Library cess so collected to all the District Libraries except Chennai District.

9.3 There are totally 3924 Public Libraries in Tamil Nadu under the Department of Public Libraries. They are as follows.

1.	State Public Library	:	1
2.	District Libraries	:	30
3.	Branch Libraries	:	1667
4.	Mobile Libraries	:	12
5.	Rural Libraries	:	1727
6.	Part Time Libraries	:	487
	Total		3924

9.4 Administration setup

The hierarchical Structure of Public Libraries administration is as follows



9.5 Public Library Department is functioning under the control of the Director of Libraries. The Director is being helped by the Joint Director, Deputy Director, Assistant Director, District Library Officer, Technical and Ministerial Staff in the day to day administration.

9.6 As per G.O. (Ms). No. 820/ Education Science and Technical Department dated 03.05.1982 District Library Staff are declared as Government Servants from 01.04.1982 onwards. Initially pay and allowances are being drawn from the Government fund. Later on the pay and allowances drawn from Government Head are being reimbursed from the Library Fund.

9.7 Duties of the Public Libraries

The following are the important duties of Public Libraries.

1. To inculcate the habit of reading among the people and to help them all to be educated.
2. Creating basic infrastructure facilities for inculcating reading habits.
3. Providing readable books to the public.
4. Uplifting of general knowledge and enhancing the financial position of the Libraries.

9.8 Authority for Audit

The Chennai District Library Authority was opened as per G.O.(Ms). No. 1634 / Education Department dated 30.05.1950. The audit of the District Libraries has been entrusted to the Local Fund Audit Department as per Section 16 and 17 of Public Libraries Act of 1948 and G.O. (Ms).No.1634/ Education Department dated 30.5.1950.

As per Section 2(g), Schedule S.No. 8 of the Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor of District Libraries.

LOCAL LIBRARY AUTHORITY
Receipt and Charges for the year 2017-18

Sl.No.	District	Receipt	Charges
		(Rs.in Lakhs)	
1.	Theni	314.33	304.47
2.	Vellore	708.27	669.31
3.	Tiruvannamalai	398.53	247.75
4.	Tiruvallur	191.37	193.62
5.	Erode	476.29	466.36
6.	Thanjavur	332.19	334.05
7.	Pudukottai	256.64	204.18
8.	Trichy	714.31	698.25
9.	Nagappattinam	359.04	342.46
10.	Sivagangai	325.15	176.52
11.	Perambalur	166.14	150.37
12.	Cuddalore	617.39	576.96
13.	Karur	359.68	355.63
14.	Coimbatore	7555.84	7469.42
15.	Dharmapuri	179.86	181.26
16.	Kanchipuram	3387.68	3177.99
17.	Thiruvarur	253.48	227.88
18.	Thoothukudi	453.90	438.58
19.	Namakkal	271.68	224.43
20.	Kanniyakumari	499.46	497.59
21.	Chennai	2772.25	2666.76
22.	Madurai	1601.95	1439.97
23.	Tirunelveli	375.35	360.48
24.	Ramanadapuram	236.08	255.91
25.	Villupuram	571.42	414.22
26.	Virudhunagar	588.24	537.79
27.	Ooty	358.56	382.27
28.	Dindigul	385.91	331.63
29.	Salem	452.91	327.50
30.	Kirushnagiri	460.42	373.63
31.	Ariyalur	288.52	263.23
32.	Tiruppur	960.99	940.01

10. Market Committees

10.1. Market Committees are formed in with the aim to help the farmers and traders and to regulate the sales. These market committees are functioning under the control of Department of Agriculture.

As per the Commercial Crop Act of 1933 Market Committee was first formed at Chennai in the year 1952. This Act and other related Acts enacted later were annulled. At present the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 is in vogue.

The Government have constituted the State Agricultural Marketing Board as an apex body to control and co-ordinate the Market Committees and Uzlavar Sandhais. At present there are 23 Market Committees and three Engineering wings at Vellore, Chennai and Madurai to undertake the construction works.

10.2. Authority for Audit

As per Sec. 40 of the Tamil Nadu Agriculture Produce Sales Act of 1959, G.O.(Ms). No.1581/ Agriculture department dated 04.07.1973 and section 2(g) schedule S.No. 9 of the Tamil Nadu Local Fund Audit Act of 2014 the audit of Market Committees is entrusted to the Local Fund Audit Department.

10.3. Source and Revenue

1) License Fees:

As per Section 8 (1) of the Tamil Nadu Agriculture Produce Sales (Regulating) Act of 1987, license fee has to be collected from the trader selling the agricultural produce.

2) Sales charges

Sales charges are collected in markets where the purchases and sales activities are being under taken. This charge is collected at 1% of the selling and purchase cost. This is the main source of income for the Market Committee.

All expenditure including the establishment charges are being, met out from the above sale charges in the Market Committees.

10.4 Mortgage loan

In the Godowns constructed in the Regulated Market the farmers are allowed to keep their produce. Moreover, they can avail loan at 75% on the prevailing market rate of such produce or Rs. 2 lakh whichever is less.

The loan has to be repaid within a duration of six months.

10.5 Receipts of Charges:

23 Market Committees' Receipt for the year 2017-18 is Rs.27749.62 lakh and the Charges is Rs.23634.58 lakh.

Receipts of the 3 Agriculture Engineering Section for the year 2017-18 is Rs.7378.57 lakh and the Charges is Rs.9010.72 lakh.

Koyambedu Market Committee Receipt for the year 2017-18 is Rs. 1752.74 lakh and the Charges is Rs.1744.56 lakh.

Total Receipt for the Agriculture Marketing Board Chennai is Rs. 9647.63 lakh and the Charges is Rs.20490.48 lakh.

District Market Committee – Receipts and Charges

S.No	Districts	Receipts	Charges
		(Rs. in lakhs)	
1	Vellore	622.27	623.7
2	Ramanathapuram (at Viruthunagar)	1684.64	1637.51
3	Salem	6847.35	7191.65
4	Coimbatore	3183.27	
5	Cuddalore	1241.59	1231.37
6	Dharmapuri	420.37	410.23
7	Villupuram	Court case pending	
8	Thanjavur	2694.53	2588.82
9	Kanniyakumari (Nagarcoil)	1710.74	1725.88
10	Thiruvannamalai	469.57	435.24
11	Pudukottai	301.14	389.8
12	Madurai	1078.03	1017.99
13	Kanchipuram	234.01	168.87
14	Tiruchirappalli	256.94	291.83
15	Tirunelveli	716.18	541.76
16	Thiruvarur	261.68	151.39
17	Dindigul	1649.17	1461.77
18	Nagapattinam	545.75	836.32
19	Theni	379.48	789.6
20	Nilagiri (Ooty)	33.43	34.41
21	Tiruppur	1555.21	459.22
22	Erode	1717.74	1635.51
23	Perambalur	146.53	11.71
	Total	27749.62	23634.58
24	Vellore (Engg.) Section	111.30	108.68
25	Madurai (Engg.) Section	3999.5	4045.44
26	Guindy (Engg.) Section	3267.77	4856.60
	Total	7378.57	9010.72
27	Koyambedu	1752.74	1744.56
28	Tamil Nadu Agriculture Marketing Board, Chennai	9647.63	20490.48

10.6 Audit Objections

Only a few objections involving serious irregularities raised during 2017-18 audit of above eleven corporations are hereby being brought to the notice of the Government as per section 20 of the Tamil Nadu Local Fund Audit Act 2014. These objections are consolidated corporation wise and furnished below.

10.6.1) The Tamil Nadu State Agricultural Marketing Board - Annual Statutory Contribution by the District Market Committees to the Board – Amount Rs.1472 Lakh - Not remitted

Para No.11/2017-18

Sec. 84 of the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 requires the District Market Committees to contribute annually to the Tamil Nadu State Agricultural Marketing Board a sum equivalent to 15 percent of the receipts of licence fee and other fee levied under Sec.24 (1) of the said Act.

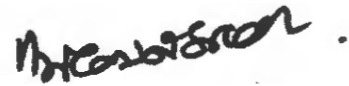
During the annual audit of 2017-18, it was noticed that a cumulative amount of Rs.1472 lakh not remitted by the District Market Committees.

Reply:

This para has been communicated vide letter Rc.No.251/UA3/2021, Dated 15.02.2021 to Commissioner of Tamil Nadu State Agricultural Marketing Board. Reply not received.

11. Non – Preparation & approval of Budget

Budget estimate of Local bodies for the succeeding financial year are to be got approved in the current financial year. On the basis of the approved Budget the receipt should be watched and the expenditure should be incurred. It is noticed and pointed out in Audit such procedures are not being adhered to. Further, in the Annual Report on the Technical Guidance and Support to this Department issued by the Office of the Principal Accountant General (G&SSA) in Pr.AG.(G&SSA)/SS II/Tech Cell/TG&S/2019-2020/12.dated 10.06.2019, it was suggested that the Local Fund Audit should strictly insist the Local Bodies for preparation of the Annual Budget and it is to be highlighted in the Local Fund Audit Report. Hence, it is suggested in audit that the Director of Rural Development and Panchayat Raj Department, Director of Town Panchayat and Director of Municipal Administration to take appropriate action to prepare the Budget and watch the flow of income and expenditure.



(P. Velsamy)
Director

Local Fund Audit Department

Chennai – 35
Date : 26.04.2021

