



# **FINANCE DEPARTMENT**

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

### **PART - I (URBAN LOCAL BODIES)**

**GOVERNMENT OF TAMIL NADU**



# **FINANCE DEPARTMENT**

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

**PART – I**  
**(URBAN LOCAL BODIES)**



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

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Chennai-35.

## PREFACE

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

The Report (Part-I) contains an overview of annual accounts of all the Urban Local Bodies (Corporations, Municipalities and Town Panchayats) as well as significant results of audit that merit the attention of the Government of Tamil Nadu.

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

Director General of Audit /  
Director of Local Fund Audit Department



# OVERVIEW



## OVERVIEW

This Report contains four chapters. The first and second chapters contain an Executive Summary and overview of Annual Accounts respectively. The third chapter contains details of audit procedure and Auditable Institutions. The fourth chapter contain the Introduction and audit observations pertaining to City Municipal Corporations, Municipalities and Town Panchayats in Urban Local Bodies respectively.

### **I. Executive Summary:**

An Overview of Financial Position of Urban Local Bodies (viz., Municipal Corporations, Municipalities and Town Panchayats).

### **II. Overview of Annual Accounts:**

Comparative analysis of Income and Expenditure under various sub-heads of Urban Local Bodies.

### **III. Audit procedure and Auditable Institutions:**

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

### **IV. Introduction to Urban Local Bodies and Major Audit Observations:**

For the Year ended March 2022, 41 Major Audit Observations pertaining to Urban Local Bodies are discussed in this chapter.



## **PART – A**

# **ACCOUNTS AND GENERAL INFORMATION**





**CHAPTER – I**

**AN OVERVIEW OF ANNUAL ACCOUNTS OF URBAN LOCAL BODIES**

**EXECUTIVE SUMMARY**  
**An Overview of Accounts**

**City Municipal Corporations:**

**1.1. Greater Chennai Corporation:**

1.1.1. In respect of Greater Chennai Corporation for the year ended March 2022, the income from Property Tax shows an increase of Rs.287.28 Crore (423.59–710.87) against the previous year and the income from Other Taxes shows a decrease of Rs.98.09 Crore (863.27–765.18) against the previous year. The Government Grant received shows a decrease of Rs.586.38 Crore (1004.53–418.15) against the previous year. The Other Income received shows an increase of Rs.354.61 Crore (1006.40–1361.01) against the previous year.

1.1.2. The Establishment Cost for the year ended March 2022 shows an increase of Rs.54.90 Crore (1359.28–1414.18) over the previous year and the Operation and Maintenance Charges show an increase of Rs.112.53 Crore (1128.44–1240.97) over the previous year and the Administrative Expenses show a decrease of Rs.42.85 Crore (91.87–49.02) over the previous year. The Other Expenses shows an increase of Rs.45.98 Crore (1117.10–1163.08) against the previous year

**1.1.3. Audit Observations:**

Building plan permission – Tentative Improvement charges Demand was wrongly raised and collected lesser and Storm Water Drain charges not collected – Loss Rs.49.89 Lakhs.

(Observation No.4.2.1.1)

Demands are wrongly raised for various charges and made short collection while issuing Building Plan Approval – Loss Rs.42.00 Lakhs.

(Observation No. 4.2.1.2)

Amount to be reimbursed from the Tamil Nadu Construction Workers Welfare board (TNCWWB) to the tune of Rs.141.09 lakhs.

(Observation No. 4.2.1.3)

New property tax assessment – Delayed assessment of property tax in contrast to the completion certificate – loss of Rs.27.89 lakhs.

(Observation No. 4.2.1.4)

Non – remittance of cash collected in Slaughter house into the corporation account – Defalcation – Owing to a loss of Rs.11.02 lakhs.

(Observation No. 4.2.1.5)

Iron Rods quantity were calculated in excess over building works carried in various departments of Greater Chennai Corporation – Leads to a loss of Rs.13.37 lakh.

(Observation No. 4.2.1.6)

Storm Water Drain constructed in kovalam Basin funded by the German Bank for Rs.270.38 Crore planned and executed without getting NOC from CRZ and abandoned later – Advance paid were not recovered owing to an Unfruitful Expenditure Rs.22.26 Crore.

(Observation No. 4.2.1.7)

Non – remittance of Unspent Government Grant after disbursement to the beneficiaries under the scheme Dr.Muthulakshmi Reddy Maternity Benefit Scheme (MRMBS) and Accrued interests in Savings Bank Account into the State Government Account – Rs.1276.41 lakh.

(Observation No. 4.2.1.8)

### **1.2. Other City Municipal Corporations:**

1.2.1. In respect of 20 – Other City Municipal Corporations for the year ended March 2022, the income from Property Tax shows an increase of Rs.74.33 Crore (608.29–682.62 against the previous year and the Income from Other Taxes shows an increase of Rs.22.19 Crore (131.92–154.11) against the previous year. The Government Grant received shows an increase of Rs.50.92 Crore (213.60–264.52) against the previous year. The Other Income received shows an increase of Rs.236.43 Crore (1817.90 –2054.33) against the previous year.

1.2.2. The Establishment Cost for the year ended March 2022 shows an increase of Rs.134.04 Crore (1436.22–1570.26) over the previous year and the Operation and Maintenance Charges show an increase of Rs.43.92 Crore (998.74–1042.66) over the previous year and the Administrative Expenses show a decrease of Rs.33.32 Crore (185.35–152.03) over the previous year. The Other Expenses shows an increase of Rs.75.95 Crore (1549.65–1625.60) against the previous year.

### **1.2.3. Audit Observations:**

Tambaram Corporation – Pallavaram Zone – Short collection of revised Trade License Fees from 167 trade organisations – Loss to the tune of Rs.14.04 Lakh.

(Observation No. 4.2.2.1)

Tiruppur Corporation – Due to belated implementation of Tamil Nadu combined development and building rules, short collection of building license fees and other charges Loss Rs.176.68 Lakh.

(Observation No. 4.2.2.2)

Providing new water supply connection under Water Supply and Drainage Fund – short collection of Road cut restoration charges – Loss to the tune of Rs.16.46 lakhs.

(Observation No. 4.2.2.3)

Miscellaneous demand was adjusted against lease deposit without balance in the deposit register during the audit year resulting in loss of Rs.9.90 Lakh.

(Observation No. 4.2.2.4)

Commercial Type of Property Tax Buildings were provided with Residential Type of UGD Connections – Short Collection of UGD Charges – Recurring loss of revenue to the tune of Rs.85.69 Lakh.

(Observation No. 4.2.2.5)

Deepened and Excavated sand from Authoor Dam was not sold and remitted to government head of account as per government order – As per the work order, the work was not completed within the contract period – penalty was not levied– 5% withheld amount was not deducted – Amount to be recovered Rs.91.89 Lakh.

(Observation No. 4.2.2.6)

Bitumen Floor work undertaken – within maintenance period – The Bitumen floor laid by the contractor was damaged – Without deducting from the contractor's deposit – Expenditure on renovation work carried out from capital funds – Rs.8.44 lakhs to be recovered from contractor's deposit.

(Observation No. 4.2.2.7)

Excess amount paid in favour of Contractor, due to wrong entries made in the M.Book Rs.39.02 Lakh.

(Observation No. 4.2.2.8)

Swachh Bharath Mission –Segregation of garbages through bio–mining process in the Corporation garbage collection centers –Goods and Service Tax Exempted – 12% Goods and Service Tax included in estimate and amount allowed to the contractor – Loss of Rs.33.47 lakh.

(Observation No. 4.2.2.9)

Sivakasi and Tiruchirappalli Corporations – Out sourcing of Labours – Fake challans produced by the contractors for the payment of EPF and ESI contribution of the labours as remitted in the respective head of account – Irregular – Loss of Rs.79.89 Lakhs.

(Observation No. 4.2.2.10)

Dedicated Water Supply Scheme – Water supply control equipment purchased for Rs.176.00 lakhs has not been put to use even after 8 years and grant of Rs.429.30 lakhs received for this project implementation was used for day to day administrative expenses in contravention of the rules – Administrative sanction was accorded in 2018, but technical sanction has not been obtained even after 8 years.

(Observation No. 4.2.2.11)

### **1.3. Municipalities:**

1.3.1. In respect of 138 – Municipalities for the year ended March 2022, the income from Property Tax shows a decrease of Rs.76.16 Crore (409.15–332.99) against the previous year and the Income from Other Taxes show an increase of Rs.0.60 Crore (128.32–128.92) against the previous year. The Government Grant received shows a decrease of Rs.205.70 Crore (502.62–296.92) against the previous year. The Other Income received shows a decrease of Rs.176.88 Crore (1635.56–1458.78) against the previous year.

1.3.2. The Establishment Cost for the year ended March 2022 shows a decrease of Rs. 276.78 Crore (1358.48–1081.70) over the previous year and the Operation and Maintenance Charges shows a decrease of Rs.120.19 Crore (864.16–743.97) over the previous year and the Administrative Expenses shows a decrease of Rs.10.81 Crore (102.78–91.97) over the previous year. The Other Expenses shows an increase of Rs.134.47 Crore (1279.79–1414.26) against the previous year.

#### **1.3.3. Audit Observations:**

Infrastructure and Basic Amenities Charges for special building and commercial buildings are not collected while issuance of building license – Revenue Loss amount of Rs.44.81 lakh.

(Observation No. 4.2.3.1)

Solid waste Management user charges collected under Solid Waste Management Scheme – Demand was not raised for the Ward No.33 particularly – Loss of Rs.18.36 lakhs.

(Observation No. 4.2.3.2)

Property Tax not Levied from the half year after completion certificate issued by CMDA – Loss to the tune of Rs.531.80 lakhs.

(Observation No. 4.2.3.3)

Non collection / Short collection of Land Use Conversion Charges on Layout approval – Loss Rs.44.89 Lakhs.

(Observation No. 4.2.3.4)

Employee State Insurance (ESI) – Overpayment to the contractor based on the old rate instead of the revised new rate – Loss Amount Rs.15.38 Lakh.

(Observation No. 4.2.3.5)

Employees' Provident Fund (EPF) Overpayment to the contractor based on the old rate instead of the revised new rate – Loss of Rs.19.08 lakhs.

(Observation No. 4.2.3.6)

Annual maintenance Charges for the total street lights was provided without considering the warranty period for newly installed LED Street lights – Loss of Rs.11.53 lakhs.

(Observation No. 4.2.3.7)

House Rent Allowance paid in excess not according to their gradation classified in the Government order – Loss Rs.18.53 lakh.

(Observation No. 4.2.3.8)

GST allowed to Contractor for the service exempted from Goods and Service tax – Loss Rs.122.23 lakhs

(Observation No. 4.2.3.9)

Lesser payment of Employee State Insurance (ESI) by the contractor to Insurance Company – Loss amount Rs.21.17 lakhs.

(Observation No. 4.2.3.10)

Lesser payment of Employee Provident Fund (EPF) by the contractor to EPFO – Loss amount Rs.74.93 lakhs.

(Observation No. 4.2.3.11)

#### **1.4. Town Panchayats:**

1.4.1. In respect of 490 – Town Panchayats for the year ended March 2022, the income from Property Tax shows a decrease of Rs.25.94 Crore (172.48–146.54) against the previous year and the Income from Other Taxes shows a decrease of Rs.14.50 Crore (96.85–82.35) against the previous year. The Government grant received shows a decrease of Rs.100.65 Crore (242.71–142.06) against the previous year. The Other Income received shows an increase of Rs.160.53 Crore (1530.84–1691.37) against the previous year.

1.4.2. The Establishment Cost for the year ended March 2022 shows a decrease of Rs.65.39 Crore (526.26–460.87) over the previous year and the Operation and Maintenance Charges shows a decrease of Rs.120.08 Crore (1053.05–932.97) over the previous year and the Administrative Expenses shows a decrease of Rs.16.42 Crore (187.22–170.80) over the previous year. The Other Expenses shows a decrease of Rs.60.80 Crore (1473.79–1412.99) against the previous year.

#### **1.4.3. Audit Observations:**

Non-collection of Vacant Land Tax on plots in layouts after partition – Loss Rs.6.04 lakh.

(Observation No. 4.2.4.1)

Mangadu and Perungalathur Town Panchayats – Residential Special Buildings and Commercial Buildings – Completion Certificate issued by Chennai Metropolitan Development Authority – Property Tax not levied – Property Tax loss to Town Panchayats Rs.81.41 lakh.

(Observation No. 4.2.4.2)

Property Tax calculated in square meter instead of square feet for Marriage Hall– Revenue loss Rs.1.30 lakh.

(Observation No. 4.2.4.3)

Nemili Town Panchayat – Property Tax – Name transfer of the property – Property Tax assessed and collected for the building area less than the building area in registration document – Loss of Revenue – Amount Rs.5.85 lakh.

(Observation No. 4.2.4.4)

Town Panchayat – Non-Assessment of Property Tax for Private/Self-financing Educational Institutions – Financial Loss of Rs.38.29 lakh.

(Observation No. 4.2.4.5)

Town Panchayats – Building plan approval – Residential buildings above 300 sq. m. – considered as special building – Non collection/ short collection of Infrastructure and Basic Amenities Charges – Loss Rs.79.59 lakhs.

(Observation No. 4.2.4.6)

Town Panchayats – Regularisation Fees and Development Charges not collected / shortly collected for Layout / Plot approval – Loss Rs.27.82 lakhs.

(Observation No. 4.2.4.7)

Madurai Region – Town Panchayats – New Water Supply Connections – Short collection of Road Cut Restoration Charges – Revenue Loss – Rs.7.88 Lakhs.

(Observation No. 4.2.4.8)

Mangadu Town Panchayat – Public Health Service – Tractor rental value sanctioned higher than the rate mentioned in the annual tender – Loss – Rs.9.77 lakhs

(Observation No. 4.2.4.9)

Nemili Town Panchayat – CGF 2019–20 – Constructions of Rs.1.00 lakhs capacity Over Head Tank at Mettu Colony – Wrong calculation in the Measurement Book – Excess payment made to contractor – Loss Rs.7.81 lakhs.

(Observation No. 4.2.4.10)

Mangadu Town Panchayat – Water Supply Maintenance Work – Amount sanctioned to Non Annual Contractors without providing Administrative Sanction, Work Orders and Engineer's Certificates – Loss – Rs.14.64 lakhs

(Observation No. 4.2.4.11)

**Table 1: Statement showing the Income and Expenditure of Urban Local Bodies for the year 2020–21 and 2021–22**

**Income**

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Property Tax	Other Tax	Government Grants	Other Income	Total	Surplus/Deficit	Grand Total
				(Rs. in Crore)						
1)	Greater Chennai Corporation	1	2020–21	423.59	863.27	1004.53	1006.40	3297.79	476.19	3773.98
			2021–22	710.87	765.18	418.16	1361.01	3255.22	746.26	4001.48
2)	Other Municipal Corporations	14	2020–21	608.29	131.92	213.60	1817.90	2771.71	1475.74	4247.45
		20	2021–22	682.62	154.11	264.52	2054.33	3155.58	1364.66	4520.24
3)	Municipalities	121	2020–21	409.15	128.32	502.62	1635.66	2675.75	403.47	3079.22
		138	2021–22	332.99	128.92	296.92	1458.78	2217.61	1176.57	3394.18
4)	Town Panchayats	528	2020–21	172.48	96.85	242.71	1530.84	2042.88	1197.45	3240.33
		490	2021–22	146.54	82.35	142.06	1691.37	2062.32	931.19	2993.51

**Expenditure**

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Establishment Cost	Operation and Maintenance Charges	Administrative Expenses	Other Expenditure	Total	Surplus/Deficit	Grand Total
				(Rs. in Crore)						
1)	Greater Chennai Corporation	1	2020–21	1359.28	1128.44	91.87	1117.10	3696.69	77.29	3773.98
			2021–22	1414.18	1240.98	49.02	1163.08	3867.26	134.22	4001.48
2)	Other Municipal Corporations	14	2020–21	1436.22	998.74	185.35	1549.65	4169.96	77.49	4247.45
		20	2021–22	1570.26	1042.66	152.03	1625.60	4390.55	129.69	4520.24
3)	Municipalities	121	2020–21	1358.48	864.16	102.78	1279.79	3605.21	104.01	3709.22
		138	2021–22	1081.70	743.97	91.97	1414.26	3331.90	62.28	3394.18
4)	Town Panchayats	528	2020–21	526.26	1053.05	187.22	1473.79	3240.32	0.01	3240.33
		490	2021–22	460.87	932.97	170.80	1412.99	2977.63	15.88	2993.51



CHAPTER – II

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

Overview of Annual Accounts

**2.1. Greater Chennai Corporation:**

2.1.1. The Gross Income for the year 2021-22 shows a decrease of Rs.42.57 Crore (3297.79-3255.22) against the previous year and the Gross Expenditure shows an increase of Rs.170.58 Crore (3696.68-3867.26) against the previous year. However, the net financial position for the year shows an annual deficit of Rs.612.04 Crore (746.26-134.22). The accumulated deficit stands at Rs.1549.79 Crore as on 31.03.2022. The loan liability for the year 2021-22 stands at Rs.2641.07 Crore, which is Rs.103.60 Crore decrease against the previous year loan liability of Rs.2744.67 Crore.

**Table 2: Property Tax – Demand, Collection and Balance**

Sl. No.	Year	Demand	Collection	Balance	Percentage of Collection
1)	2018-19	1492.47	823.95	668.52	55.20
2)	2019-20	1032.00	528.09	503.91	51.17
3)	2020-21	423.59	225.87	197.72	53.32
4)	2021-22	710.87	549.32	161.55	77.27

2.1.2. The demand for Property Tax shows a decreasing trend for the period of comparison. (i.e.,) 2019-20 to 2020-21. The demand for Property Tax stands at Rs.423.59 Crore against the previous year of Rs.1032.00 Crore. This phenomenal decrease is attributed to withholding of the revision of Property Tax in 2020-21 by the Government.

For the year 2021-22, the demand for Property Tax shows an increase of Rs.287.28 Crore (423.59-710.87) against the previous year. The number of Property Taxes levied has thus increased due to the addition of 57565 (1243989-1301554) new assessment in the current year over previous year. The average collection rate for this 4 year period is 59.24%. Greater Chennai Corporation can balance the financial imbalance by taking appropriate measures to improve property tax collection.

2.1.3. The Profession Tax demand has increased to 8.53% and stands at Rs.924.77 Crore over the previous year Rs.852.07 Crore, due to 6247 (152735-158982) new Profession Tax assessments which have been added in the current year.

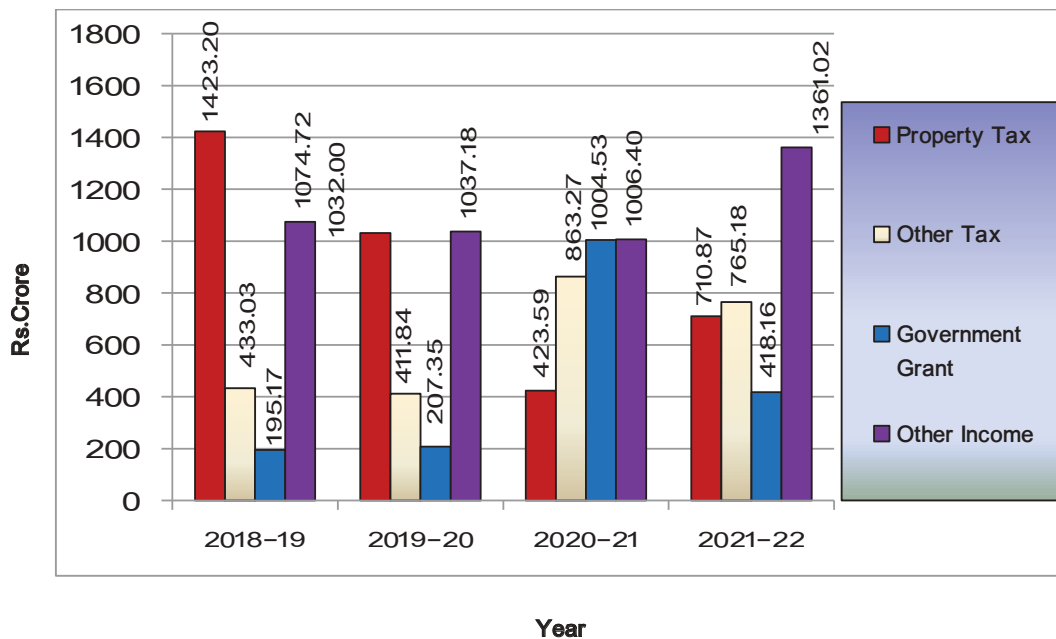
2.1.4. The Private Conservancy Expenditure of Rs.546.69 Crore shows an increase of Rs.212.46 Crore when compared with the previous year Rs.334.2 Crore, but the salary paid to the Sanitary Workers in the current year amounting to Rs. 255.15 Crore constituting to the total Conservancy Expenditure of Rs.801.85 Crore, which is 54.32% of the total tax revenue. It clearly indicates the necessity of appropriate action to improve the revenue source to match the expenses.

2.1.5. There is a surplus balance of Rs.34.22 Crore in the Elementary Education Fund after deducting the expenditure from the Educational Tax transferred from Revenue Fund. If this idle surplus had been utilized in Corporation Schools for improvement of Infrastructure for Education, quality of education and facilities on par with Private Schools would have been provided.

2.1.6. The defect of non-remittance of library cess of Rs.184.93 Crore to the District Local Library Authority, Chennai has been found in the audit.

2.1.7. The comparative analysis of the Income and Expenditure of Greater Chennai Corporation for the period from 2018-19 to 2021-22 is exhibited in the following Bar Diagrams.

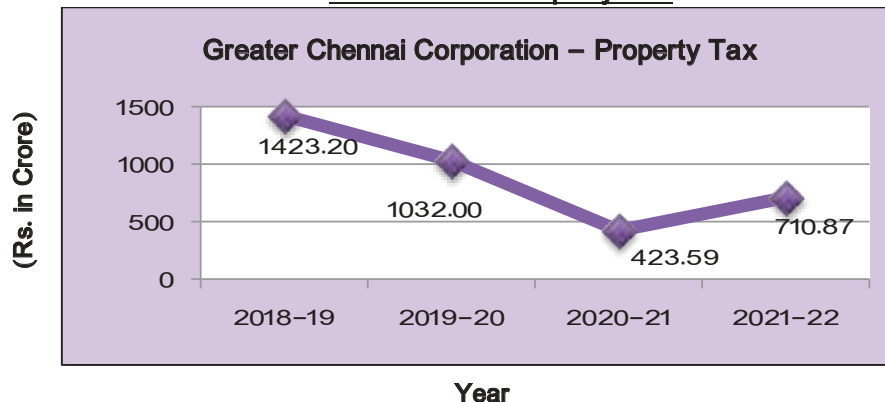
**Chart 1: Greater Chennai Corporation – Income**



**i) Property Tax:**

The Property Tax demand in Greater Chennai Corporation for the year 2021-22 is Rs.710.87 Crore. This is being 67.82% higher than last year's demand and 25.92% lower than last three years' average demand of Rs.959.60 Crore.

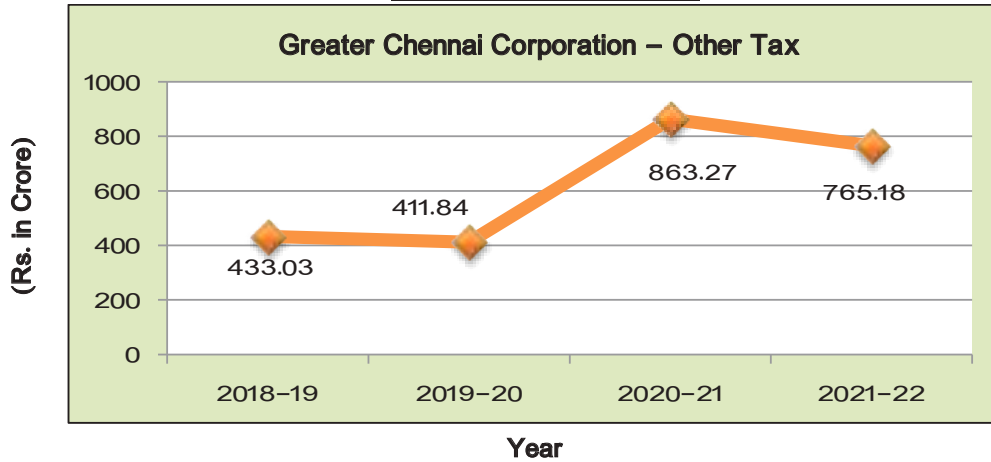
**Chart 2: GCC Property Tax**



**ii) Other Tax:**

The 'Other Tax' consists of Professional Tax, Entertainment Tax, Advertisement Tax, Company Tax and Timber Tax.

**Chart 3: GCC Other Tax**

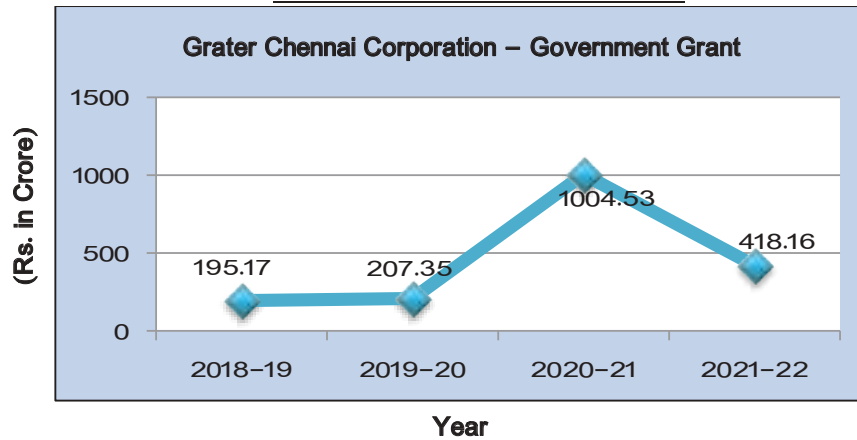


The income from Other Taxes in Greater Chennai Corporation for the year 2021-22 is Rs.765.18 Crore. This is being 11.36% lower than last year's revenue and 34.39% higher than last three years' average revenue of Rs.569.38 Crore.

**iii) Government Grants:**

The Government Grants received in Greater Chennai Corporation for the year 2021-22 is Rs.418.16 Crore. This is being 58.37% lower than last year's receipt and 10.84% lower than last three years' average of Rs.469.02 Crore.

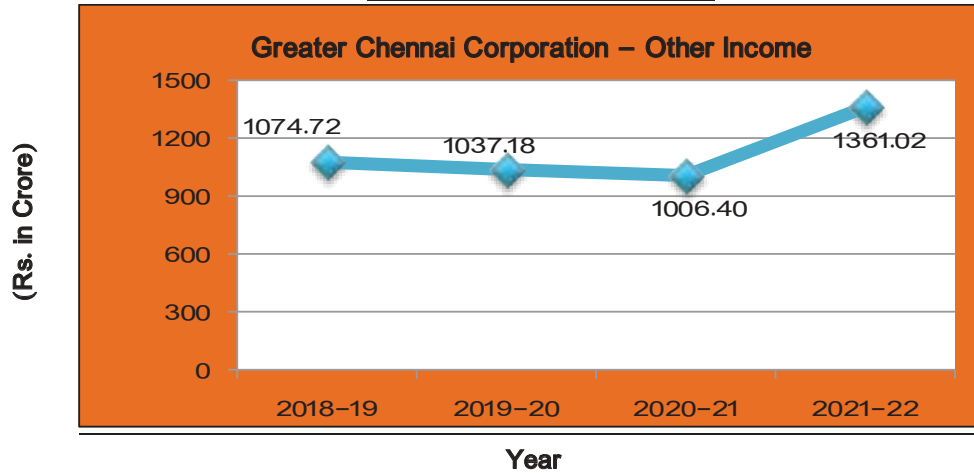
**Chart 4: GCC Government Grant**



**iv) Other Income:**

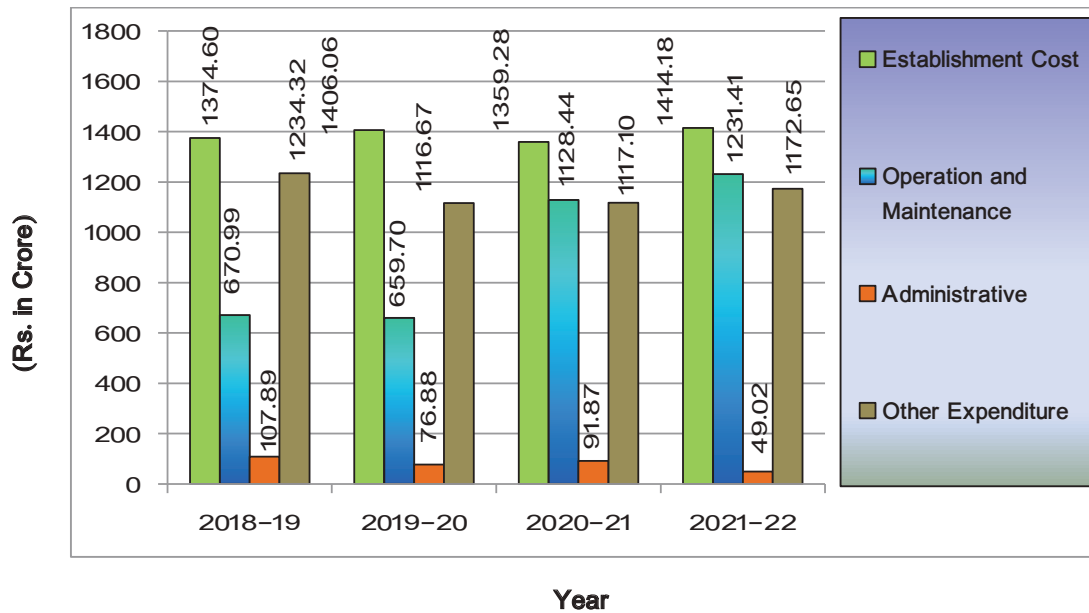
The 'Other Income' consists of Assigned Revenue, Devolution Fund, Service Charges and Fees, Sale and Hire Charges, lapsed deposits and Recoveries.

**Chart 5: GCC Other Income**



The receipt from Other Income in Greater Chennai Corporation for the year 2021-22 is Rs.1361.02 Crore. This is being 35.24% higher than last year's revenue and 30.94% higher than last three years' average revenue of Rs.1039.43 Crore.

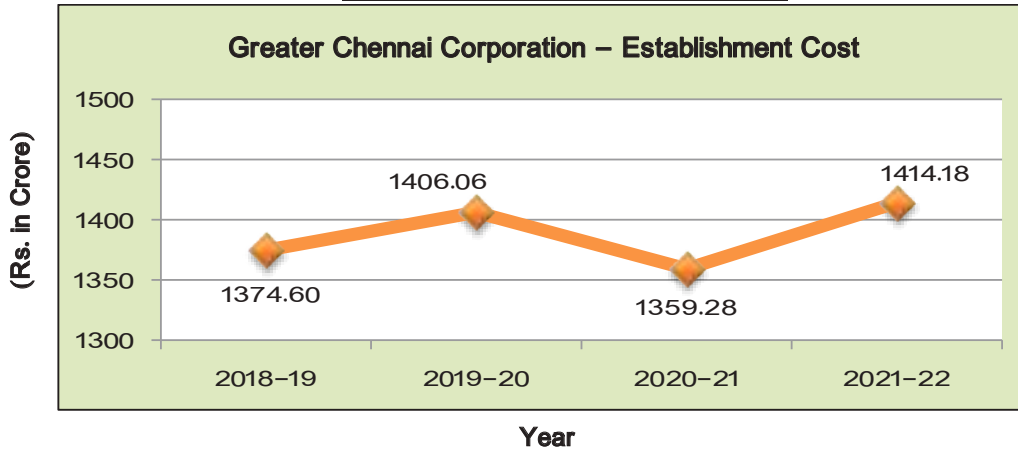
**Chart 6: Greater Chennai Corporation – Expenditure**



**i) Establishment Cost:**

The Establishment Cost of Greater Chennai Corporation for the year 2021–22 is Rs.1414.18 Crore. This is being 4.04% higher than last year's expenditure and 2.48% higher than last three years' average expenditure of Rs.1379.98 Crore.

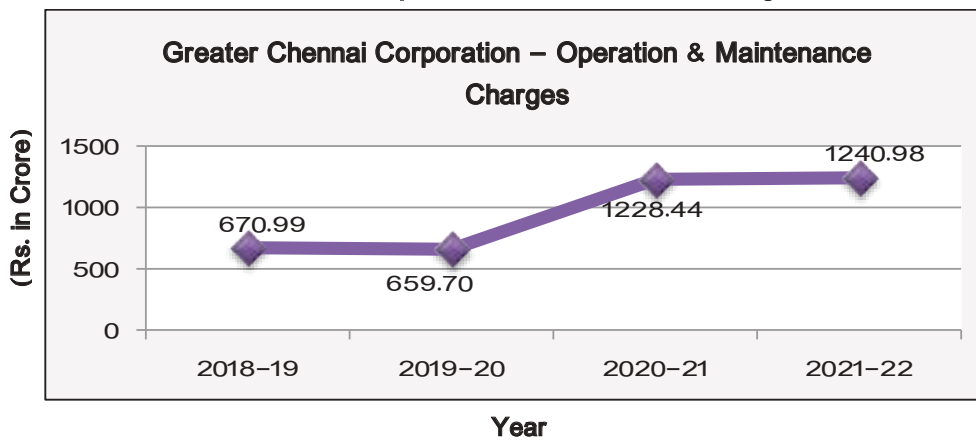
**Chart 7: GCC – Establishment Cost**



**ii) Operation and Maintenance Charges:**

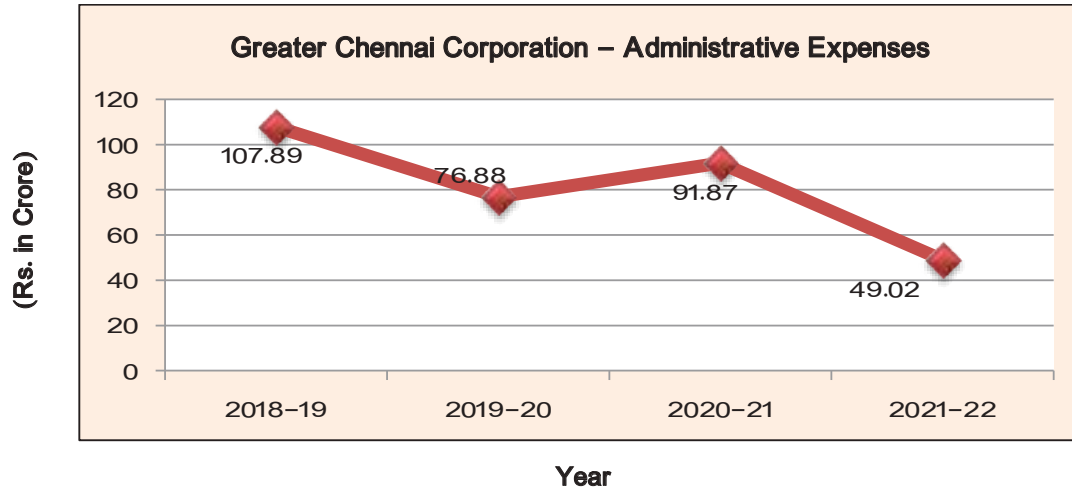
The Operation and Maintenance Charges of Greater Chennai Corporation for the year 2021–22 is Rs.1240.98 Crore. This is being 1.02% higher than last year's expenditure and 45.48% higher than last three years' average expenditure of Rs.853.04 Crore.

**Chart 8: GCC Operation & Maintenance Charges**

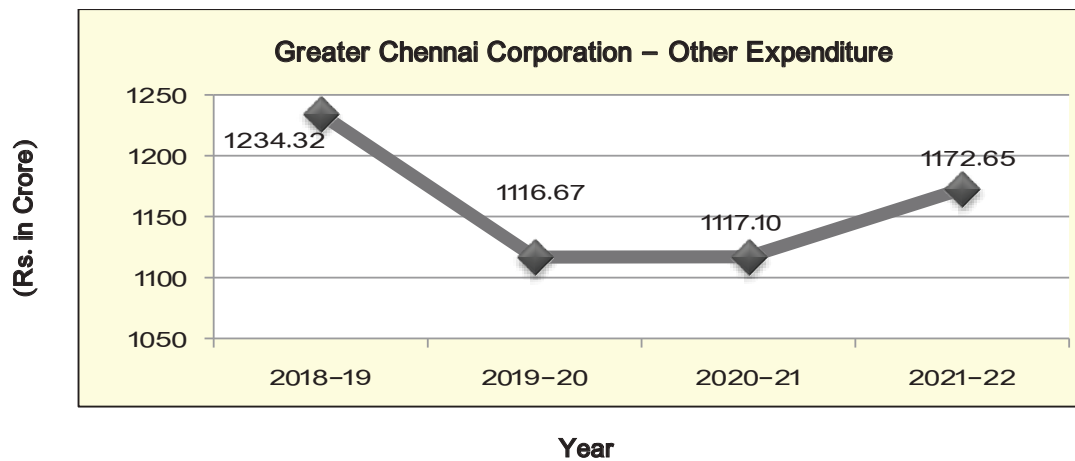


**iii) Administrative Expenses:**

The Administrative Expenses of Greater Chennai Corporation for the year 2021–22 is Rs.49.02 Crore. This is being 46.64% lower than last year's expenditure and 46.84% lower than last three years' average expenditure of Rs.92.21 Crore.

**Chart 9: GCC Administrative Expenses****iv) Other Expenditure:**

The 'Other Expenditure' consists of Programme Expenses, Finance Expenses, Depreciation and Miscellaneous Expenses.

**Chart 10: GCC Other Expenditure**

Other Expenditures of Greater Chennai Corporation for the year 2021–22 is Rs.1172.65 Crore. This is being 4.97% higher than last year's expenditure and 1.44% higher than last three years' average expenditure of Rs.1156.03 Crore.

## 2.2. Other City Municipal Corporations:

2.2.1. The Gross Income for the year 2021-22 shows a increase of Rs.383.86 Crore (2771.72-3155.58) against the previous year and the Gross Expenditure shows a increase of Rs.220.59 Crore (4169.97-4390.56) against the previous year. The loan liability for the year 2021-22 stands at Rs.2395.66 Crore, which is Rs.1950.44 Crore against the previous year.

2.2.2. The Final Accounts of the 20 Other City Municipal Corporations put together shows an annual deficit of Rs.1268.24 Crore, and an Accumulated Surplus of Rs.33.260 Crore. The tax receivable worth Rs.2414.56 Crore reveals the inaction on the part of administration in enhancing the financial position and the advance amount of Rs.3063.86 Crore uncollected shows the administrative negligence.

2.2.3. The balance sheet reveals that out of 20 Corporations, 2 Corporations end with annual Surplus and the remaining 18 Corporations end with annual Deficit. Likewise, 8 Corporations are having Accumulated Surplus and 12 Corporations are with Accumulated Deficit. Details as shown in Table 3.

**Table 3: Details of Corporations Balance Sheet Surplus / Deficit and Accumulated Surplus/ Deficit balance**

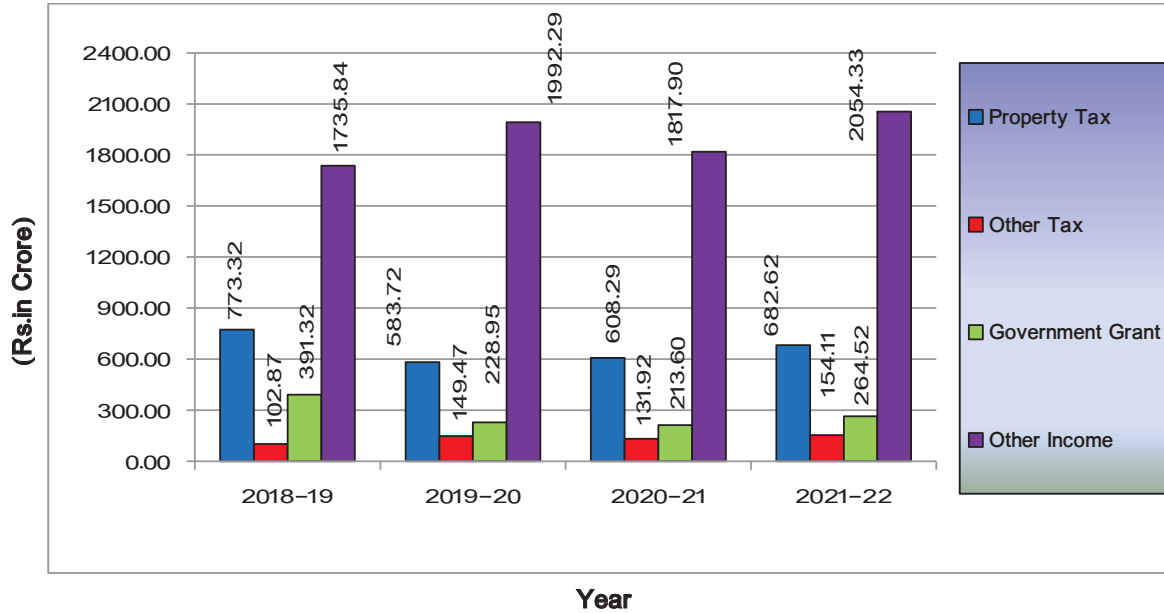
Sl.No.	Name of the Corporation	Annual Surplus / Deficit		Accumulated Surplus / Deficit	
		2020-21	2021-22	2020-21	2021-22
(Rs. in Crore)					
1)	Madurai	-181.37	-165.25	-232.97	-388.02
2)	Coimbatore	-242.82	-317.05	1881.86	1641.75
3)	Tiruchirappalli	-59.53	-27.66	401.20	352.91
4)	Salem	-75.41	-93.72	4.57	293.91
5)	Tirunelveli	-288.61	-43.11	-635.95	-714.35
6)	Erode	-101.89	-92.51	-557.11	-590.91
7)	Tiruppur	-52.18	-52.53	-150.46	-203.00
8)	Vellore	-199.91	-99.39	-543.44	-665.22
9)	Thoothukudi	-35.98	-125.53	-154.58	-263.51
10)	Thanjavur	-88.77	-99.28	-116.58	-215.86
11)	Dindigul	-39.88	-23.35	43.28	-20.55
12)	Hosur	3.56	6.83	310.33	295.56
13)	Nagercoil	-12.96	-24.35	-115.54	-138.29
14)	Avadi	-22.49	-17.19	23.09	19.46
15)	Kanchipuram	**	-14.15	**	-50.44
16)	Cuddalore	**	-26.56	**	0.00
17)	Tamparam	**	26.43	**	206.31
18)	Karur	**	-11.27	**	63.22
19)	Kumbakonam	**	-16.79	**	-75.43
20)	Sivakasi	**	-18.55	**	-132.45
Total		-1398.24	-1234.98	157.70	-584.91

**Note:**

- 1) (\*\*) Newly formed Municipal Corporations in 2021-22
- 2) (-) Denotes deficit.

2.2.4. The Comparative Position of the Income and Expenditure of Other City Municipal Corporations for the period from 2018–19 to 2021–22 is exhibited in the following Bar Diagram.

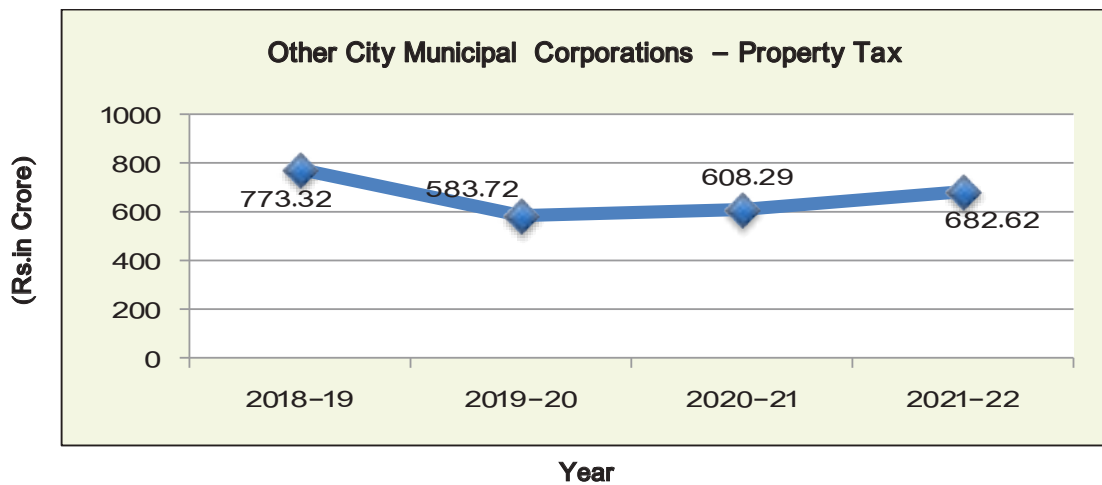
**Chart 11: Other City Municipal Corporations – Income**



**i)Property Tax:**

The Property Tax demand in Other City Municipal Corporation for the year 2021–22 is Rs.682.62 Crore. This is being 12.22% higher than last year's demand and 4.20% higher than last three years' average demand of Rs.655.11 Crore.

**Chart 12: Other City Municipal Corporations – Property Tax**

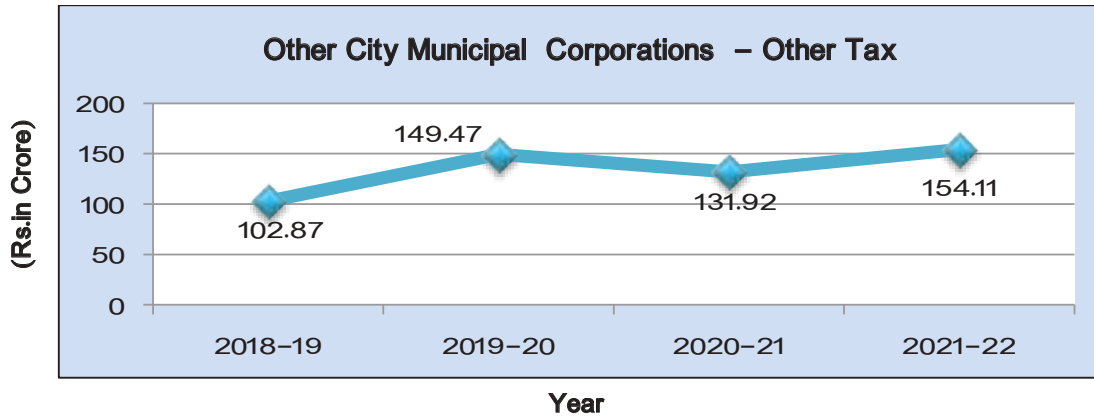




**ii) Other Tax:**

The 'Other Tax' consists of Professional Tax, Entertainment Tax, Advertisement Tax, Company Tax and Timber Tax.

**Chart 13: Other City Municipal Corporations – Other Tax**

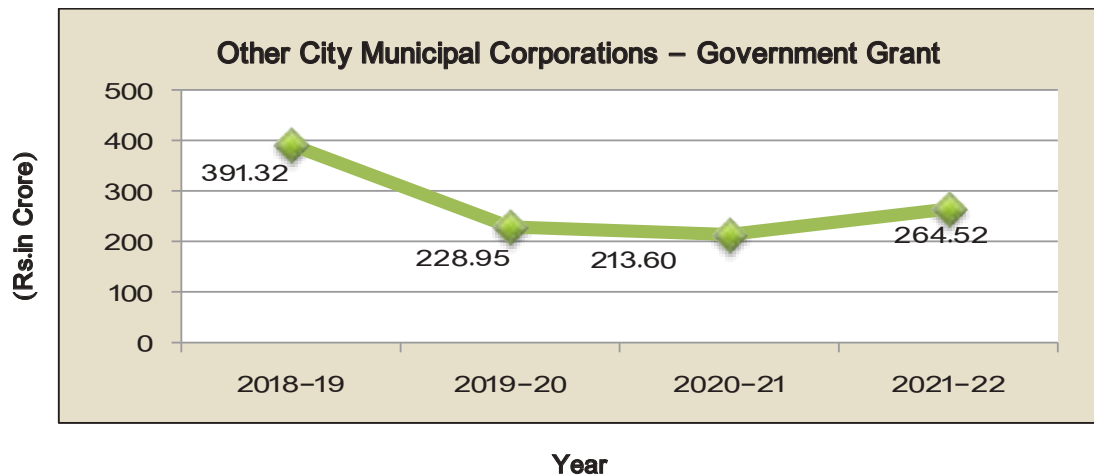


The income from Other Taxes in Other City Municipal Corporations for the year 2021-22 is Rs.154.11 Crore. This is being 16.82% higher than last year's revenue and 20.32% higher than last three years' average revenue of Rs.128.08 Crore.

**iii) Government Grants:**

The Government Grants received in Other City Municipal Corporations for the year 2021-22 is Rs.264.52 Crore. This is being 23.84% higher than last year's receipt and 4.83% lower than last three years' average of Rs.277.95 Crore

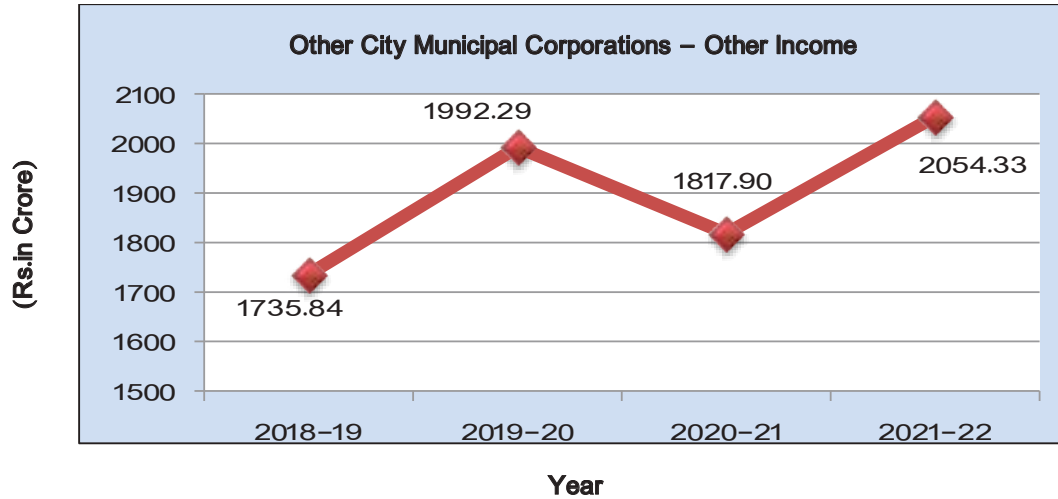
**Chart 14: Other City Municipal Corporations – Government Grant**



**iv) Other Income:**

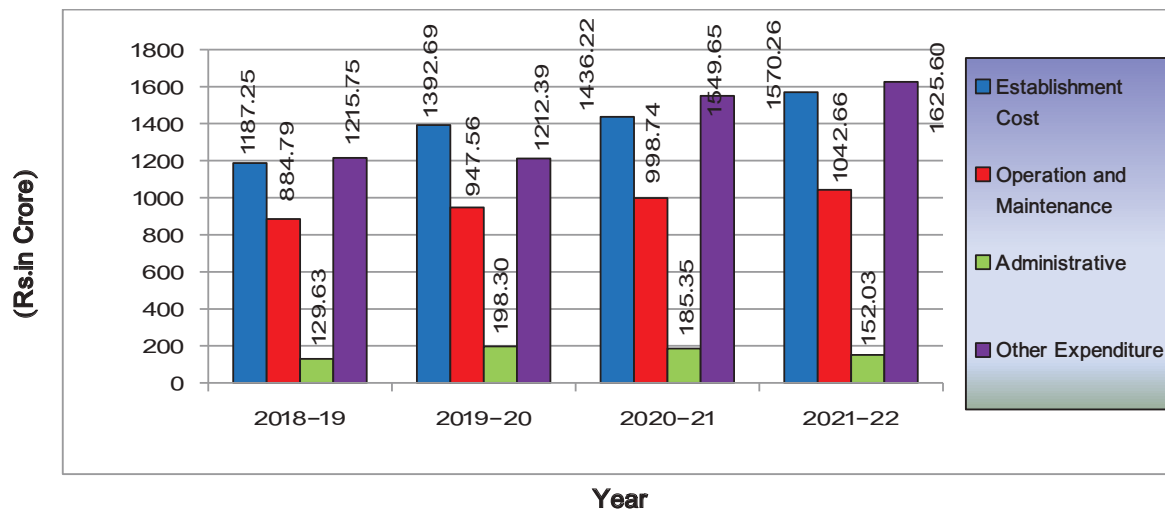
The 'Other Income' consists of Assigned Revenue, Devolution Fund, Service Charges, Sale and Hire Charges, lapsed deposits and Recoveries.

**Chart 15: Other City Municipal Corporations – Other Income**



The Other Income in Other City Municipal Corporations for the year 2021-22 is Rs.2054.33 Crore. This is being 13.01% higher than last year's revenue and 11.12% higher than last three years' average revenue of Rs.1848.68 Crore.

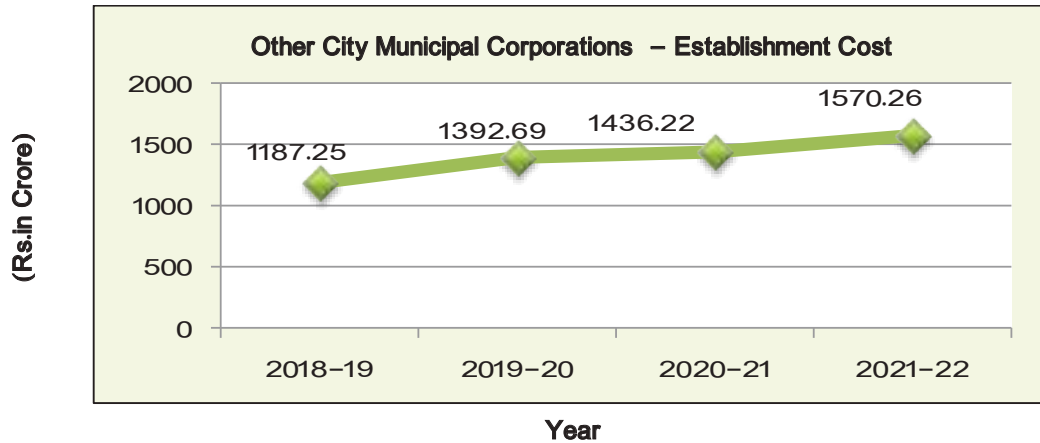
**Chart 16: Other City Municipal Corporations – Expenditure**



**i) Establishment Cost:**

The Establishment Cost of Other City Municipal Corporations for the year 2021-22 is Rs.1570.26 Crore. This is being 9.33% higher than last year's expenditure and 17.30% higher than last three years' average expenditure of Rs.1338.72 Crore.

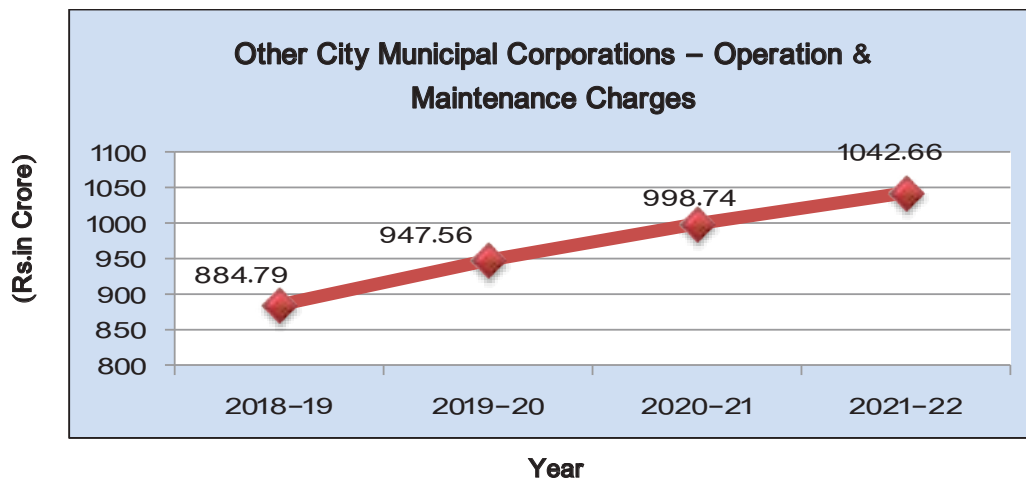
**Chart 17: Other City Municipal Corporations – Establishment Cost**



**ii) Operation and Maintenance Charges:**

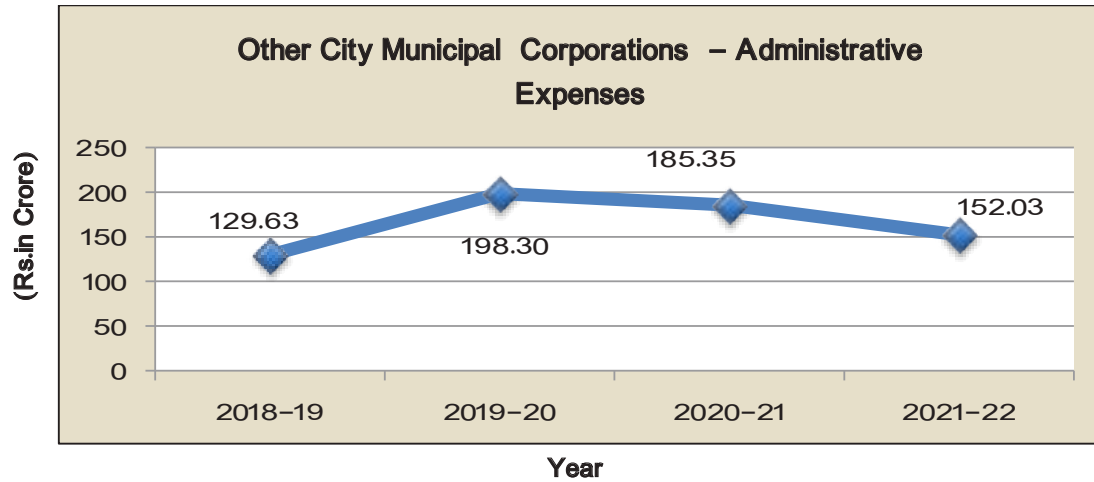
The Operation and Maintenance Charges of Other City Municipal Corporations for the year 2021-22 is Rs.1042.66 Crore. This is being 4.40% higher than last year's expenditure and 10.49% higher than last three years' average expenditure of Rs.943.70 Crore.

**Chart 18: Other City Municipal Corporations – Operation & Maintenance Charges**

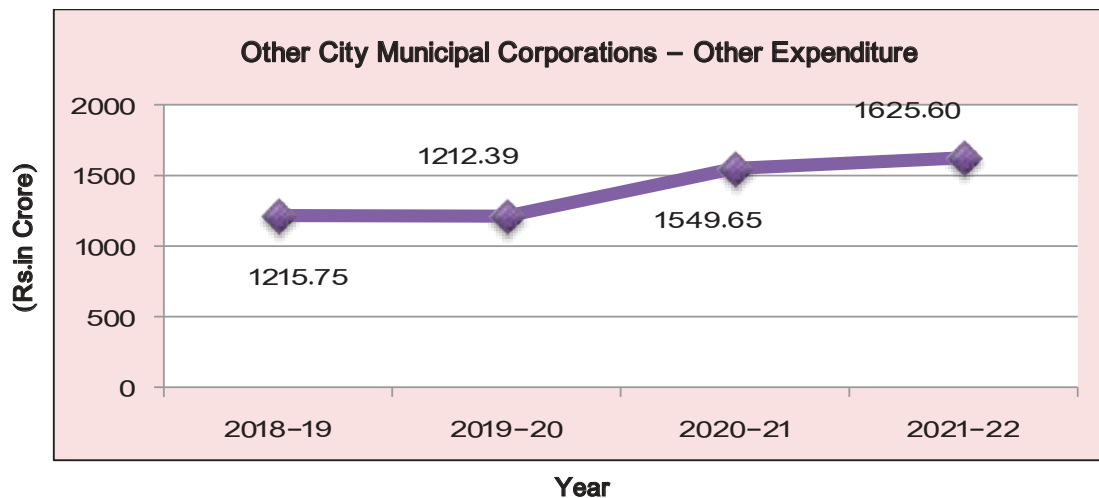


**iii) Administrative Expenses:**

The Administrative Expenses of Other City Municipal Corporations for the year 2021–22 is Rs.152.03 Crore. This is being 17.98% less than last year's expenditure and 11.14% less than last three years' average expenditure of Rs.171.09 Crore.

**Chart 19: Other City Municipal Corporations – Administrative Expenses****iv) Other Expenditure:**

The 'Other Expenditure' consists of Programme Expenses, Finance Expenses, Depreciation and Miscellaneous Expenses.

**Chart 20: Other City Municipal Corporations – Other Expenditure**

Other Expenditures of Other City Municipal Corporations for the year 2021–22 is Rs.1625.60 Crore. This is being 4.90% higher than last year's expenditure and 22.60% higher than last three years' average expenditure of Rs. 1325.90 Crore.

**2.3. Municipalities:**

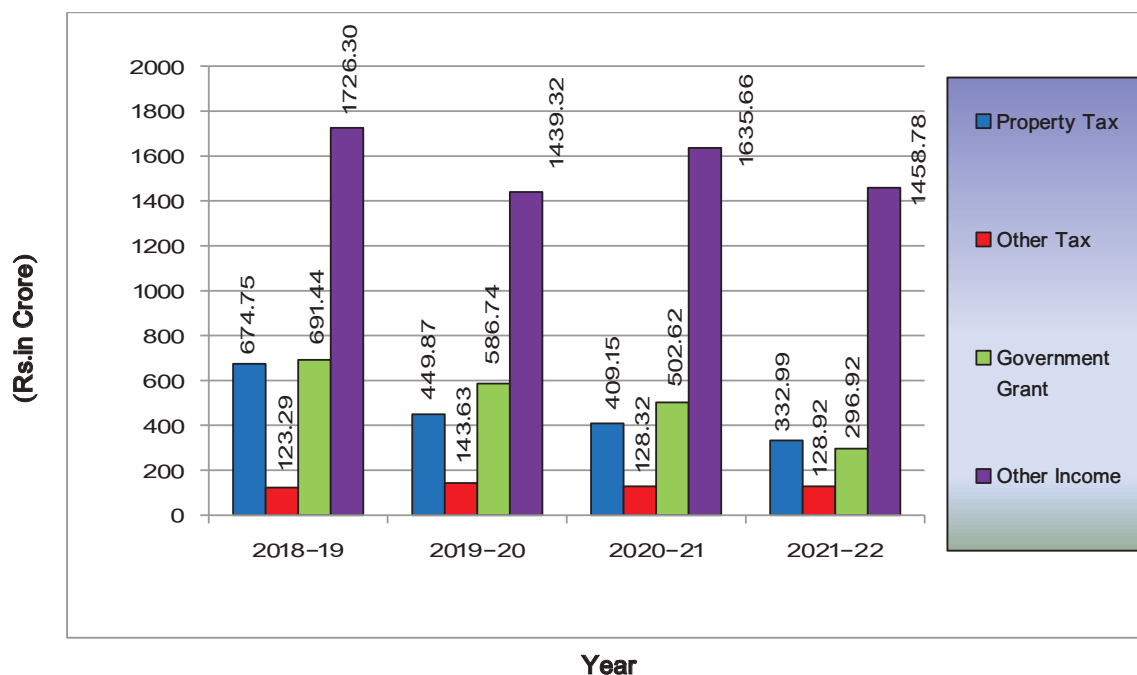
2.3.1. The Gross Income for the year 2021–22 shows a decrease of Rs.458.14 Crore (2675.75–2217.61) against the previous year and the Gross Expenditure shows a decrease of Rs.273.33 Crore (3605.22–3331.89) against the previous year. The loan liability for the year 2021–22 stands at Rs.1327.71 Crore, which is Rs.1361.62 Crore against the previous year.

2.3.2. The overall Financial Position for the year 2020–21 shows an Annual Deficit of Rs.1114.28 Crore and an Accumulated Deficit of Rs.2661.49 Crore. The tax receivable worth Rs.777.29 Crore reveals the inaction on the part of administration in enhancing the financial position and the advance amount of Rs.683.29 Crore uncollected shows the administrative negligence.

2.3.3. The balance sheet reveals that out of 138 Municipalities, 6 Municipalities end with Annual Surplus and the remaining 132 Municipalities end with Annual Deficit. Likewise, 28 Municipalities are having Accumulated Surplus and 110 Municipalities are with Accumulated Deficit as on 31.03.2022.

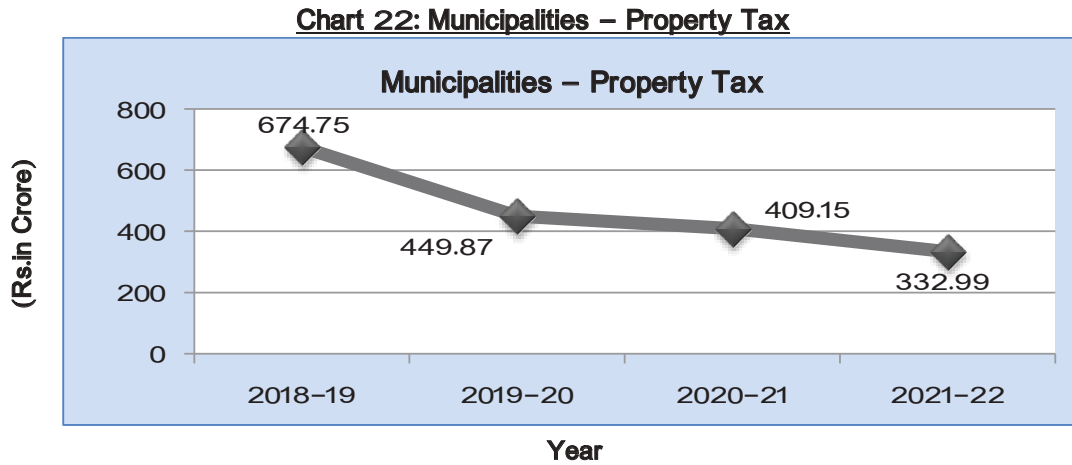
The Comparative Position of the Income and Expenditure of Municipalities for the period from 2018–19 to 2021–22 is exhibited in the following Bar Diagram.

**Chart 21: Municipalities –Income**



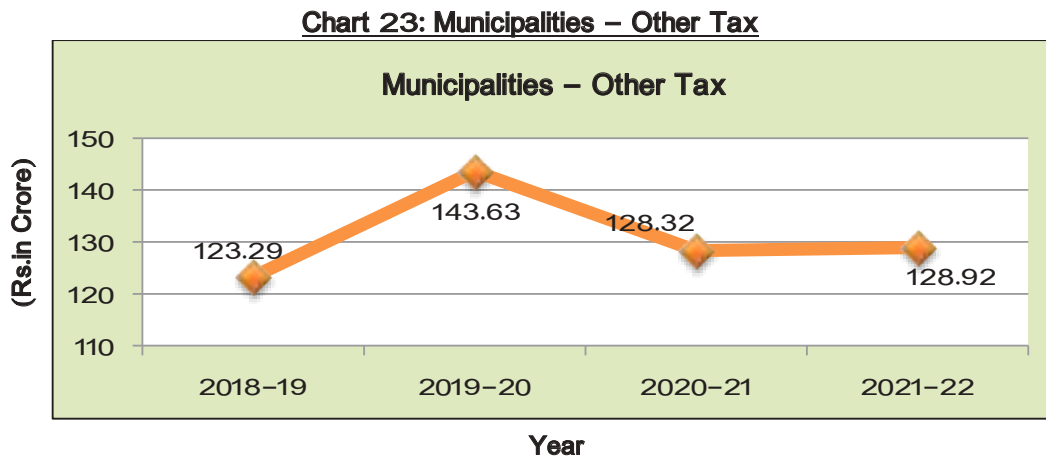
**i)Property Tax:**

The Property Tax demand in Municipalities for the year 2021–22 is Rs.332.99 Crore. This is being 18.61% less than last year's demand and 34.87% lower than last three years' average demand of Rs. 511.26 Crore.



**ii)Other Tax:**

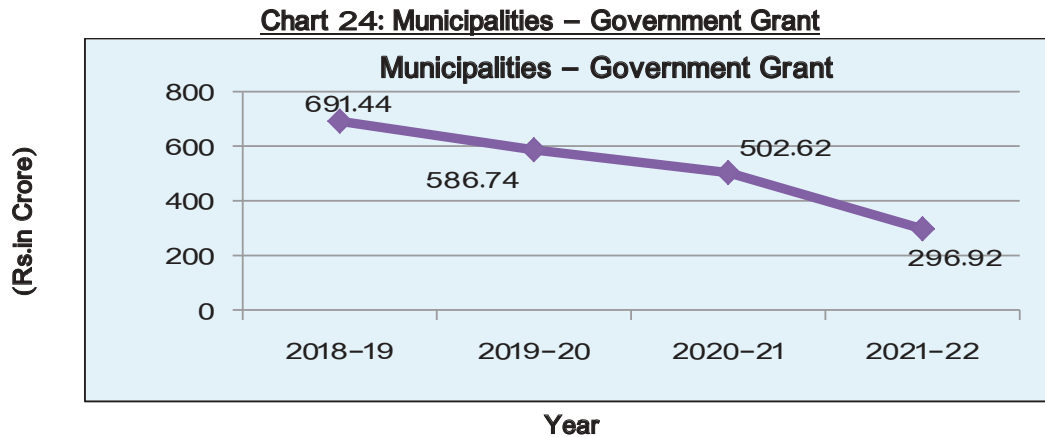
The 'Other Tax' consists of Professional Tax, Entertainment Tax, Advertisement Tax, Company Tax and Timber Tax.



The Other Taxes in Municipalities for the year 2021–22 is Rs.128.92 Crore. This is being 0.47% higher than last year's revenue and 2.15% lower than last three years' average revenue of Rs.131.75 Crore.

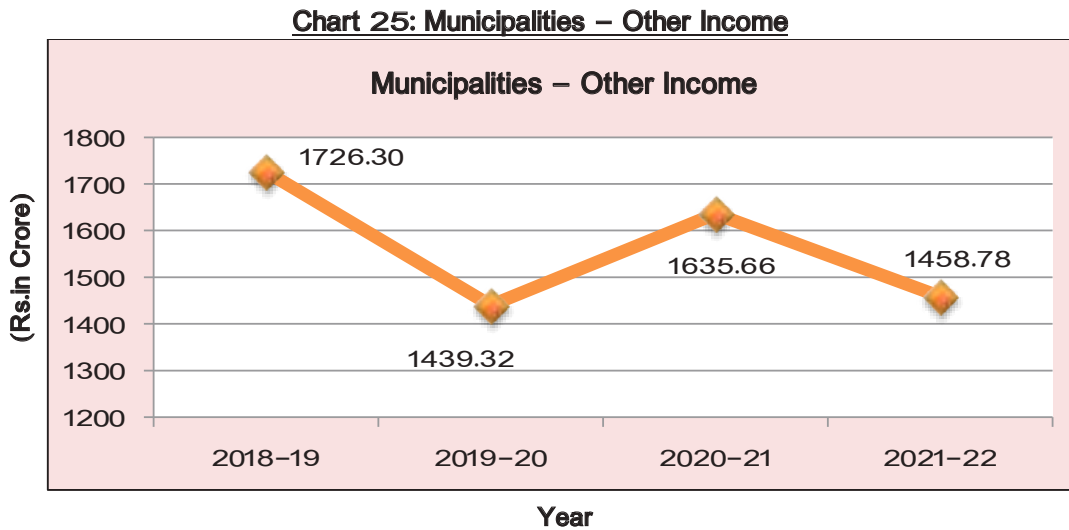
**iii) Government Grants:**

The Government Grants received in Municipalities for the year 2021-22 is Rs.296.92 Crore. This is being 40.93% lower than last year's receipt and 49.98% lower than last three years' average of Rs. 593.60 Crore.



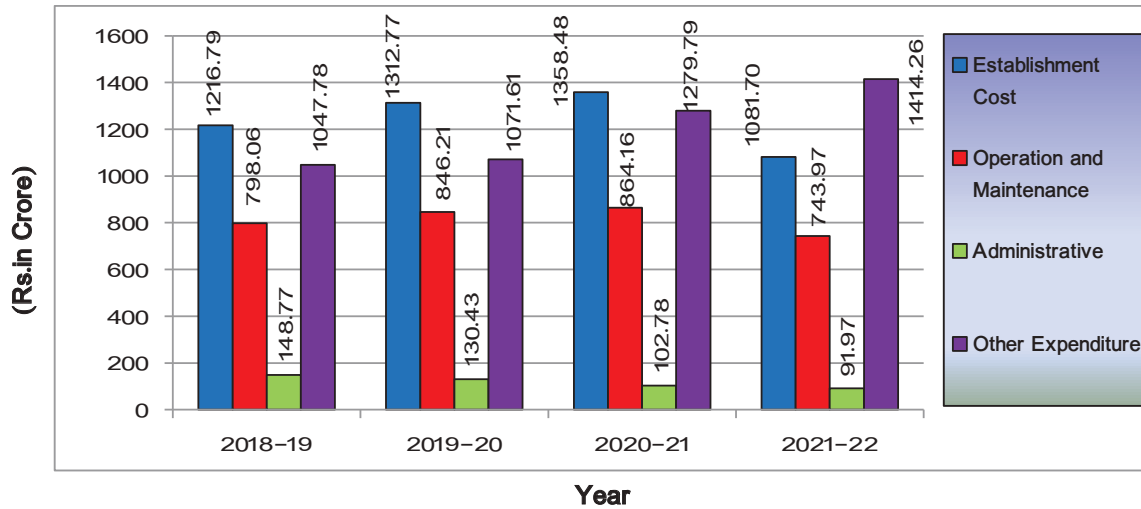
**iv) Other Income:**

The 'Other Income' consists of Assigned Revenue, Devolution Fund, Service Charges and Fees, Sale and Hire Charges, lapsed deposits and Recoveries.



The Other Income in Municipalities for the year 2021-22 is Rs. 1458.78 Crore. This is being 10.81% lower than last year's revenue and 8.85% lower than last three years' average revenue of Rs.1600.43 Crore.

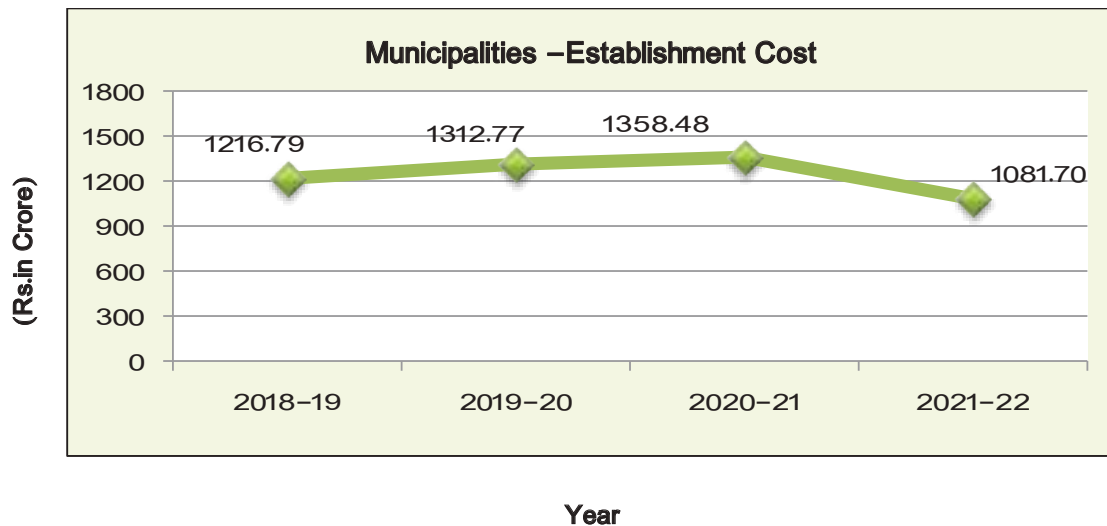
**Chart 26: Municipalities – Expenditure**



**i) Establishment Cost:**

The Establishment Cost of Municipalities for the year 2021-22 is Rs.1081.70 Crore. This is being 20.37% lower than last year's expenditure and 16.54% lower than last three years' average expenditure of Rs.1296.01 Crore.

**Chart 27: Municipalities –Establishment Cost**

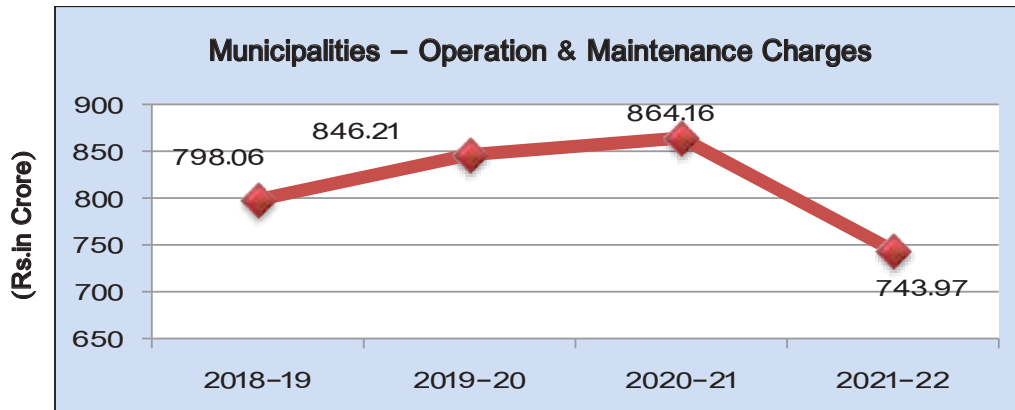




**ii) Operation and Maintenance Charges:**

The Operation and Maintenance Charges of Municipalities for the year 2021-22 is Rs.743.97 Crore. This is being 13.91% lower than last year's expenditure and 11.02% lower than last three years' average expenditure of Rs. 836.14 Crore.

**Chart 28: Municipalities – Operation & Maintenance Charges**

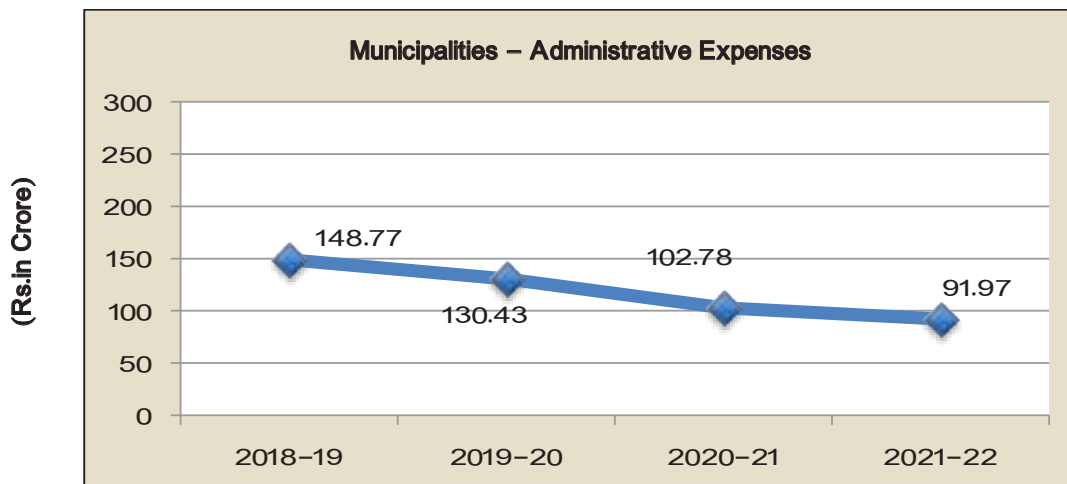


Year

**iii) Administrative Expenses:**

The Administrative Expenses of Municipalities for the year 2021-22 is Rs.91.97 Crore. This is being 10.52% less than last year's expenditure and 27.77% lower than last three years' average expenditure of Rs.127.33 Crore.

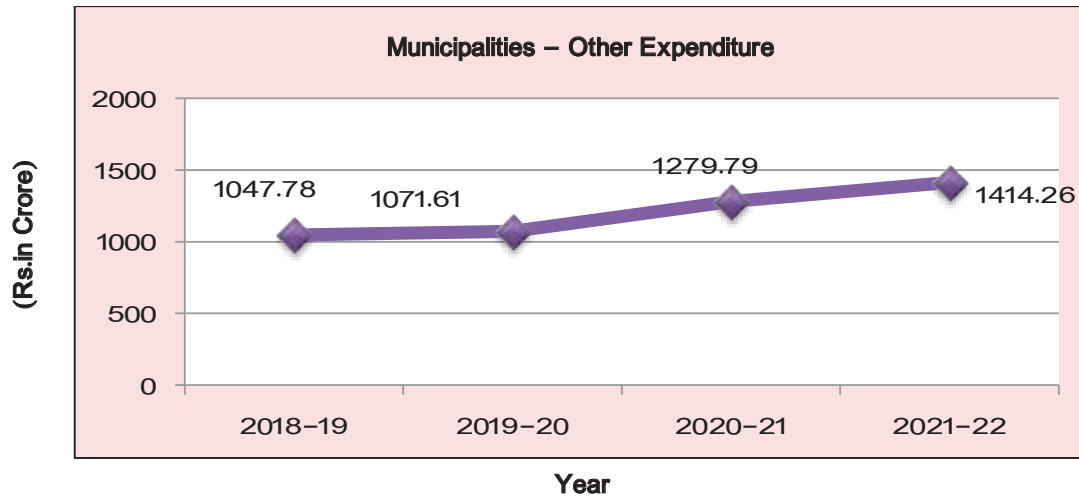
**Chart 29: Municipalities – Administrative Expenses**



Year

**iv) Other Expenditure:**

The 'Other Expenditure' consists of Programme Expenses, Finance Expenses, Depreciation and Miscellaneous Expenses.

**Chart 30: Municipalities – Other Expenditure**

The Other Expenditures of Municipalities for the year 2021-22 is Rs. 1414.26 Crore. This is being 10.51% higher than last year's expenditure and 24.82% higher than last three years' average expenditure of Rs.1133.06 Crore.

## 2.4. Town Panchayats:

**Table 4: Comparison of Financial Position with previous year**

Sl.No.	Details	2018-19	2019-20	2020-21	2021-22
		(Rs. In Crore)			
1)	Gross Income	2460.65	2207.01	2042.88	2062.32
2)	Gross Expenditure	2778.31	2979.69	3240.33	2977.63
3)	Net Annual Deficit	317.66	772.68	1197.45	915.31
4)	Net Accumulated Deficit	2622.50	3282.27	4407.70	5073.89
5)	Uncollected Taxes and Fees	245.41	290.98	304.50	293.43
6)	Advances Recoverable	286.81	284.36	275.09	199.15
7)	Loan liability	139.57	132.18	138.76	136.80

2.4.1. The overall Financial Position for the year 2021-22 shows net annual deficit of Rs.915.31 Crore and net accumulated deficit of Rs.5073.89 Crore. The uncollected taxes and fees are amounting to Rs.293.43 Crore and advance recoverable is of worth Rs.199.15 Crore.

2.4.2. The receivables and advances have decreased as compared to previous years. However, the cumulative deficit is increasing. Action should be taken to recover uncollected taxes to augment own revenue sources. Action should be taken to adjust the advances pending.

2.4.3. The gross income shows an increase of Rs.19.44 Crore (2042.88-2062.32) against the previous year of Rs.2042.88 Crore and the expenditure shows a decrease of Rs.262.70 Crore (3240.33-2977.63) against the previous year of Rs.3240.33 Crore.

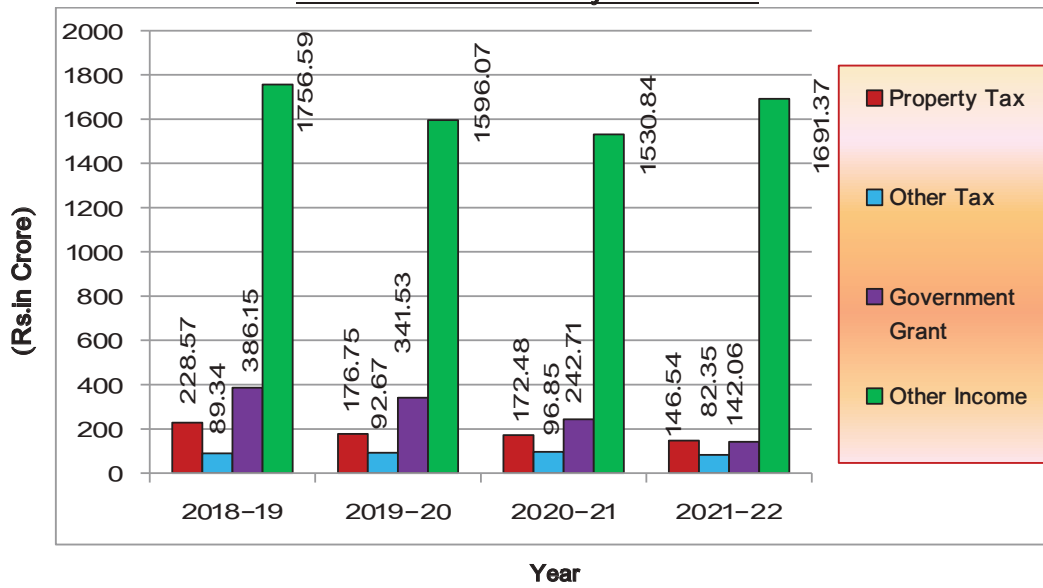
2.4.4. The loan liability shows a decrease of Rs.1.96 Crore (138.76 -136.80) against the previous year of Rs.138.76 Crore.

2.4.5. The balance sheet reveals that out of 490 Town Panchayats, 469 Town Panchayats end with annual deficit and the remaining 21 Town Panchayats end with annual surplus.

Likewise 26 Town Panchayats are having accumulated surplus and 464 Town Panchayats are with accumulated deficit at the year ending 31.03.2022.

2.4.6. The Comparative Position of the Income and Expenditure of Town Panchayats for the period from 2018-19 to 2021-22 is exhibited in the following Bar Diagram.

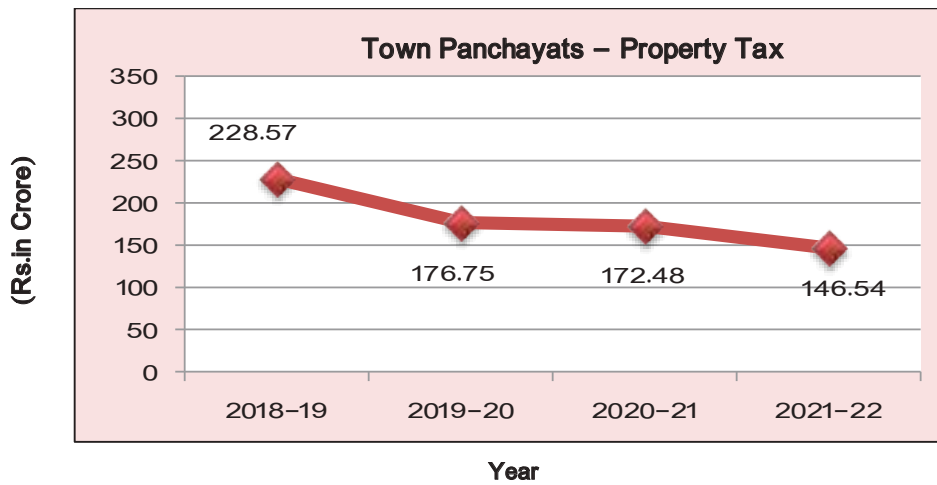
**Chart 31: Town Panchayats – Income**



**i) Property Tax:**

The Property Tax demand in Town Panchayats for the year 2021-22 is Rs.146.54 Crore. This is being 15.04% less than last year's demand and 23.91% lower than last three years average demand of Rs. 192.60 Crore.

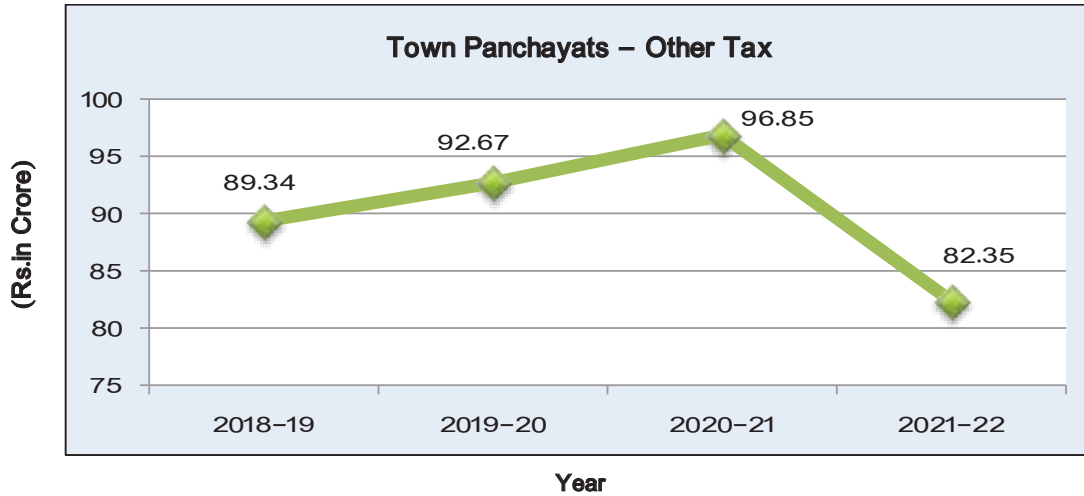
**Chart 32: Town Panchayats – Property Tax**



**ii) Other tax:**

The Other taxes consist of other than Property Taxes, total income from Other Taxes in Town Panchayats for the year 2021–22 is Rs.82.35 Crore. This is being 14.97% lower than last year's revenue and 11.41% lower than last three years average revenue of Rs.92.95 Crore.

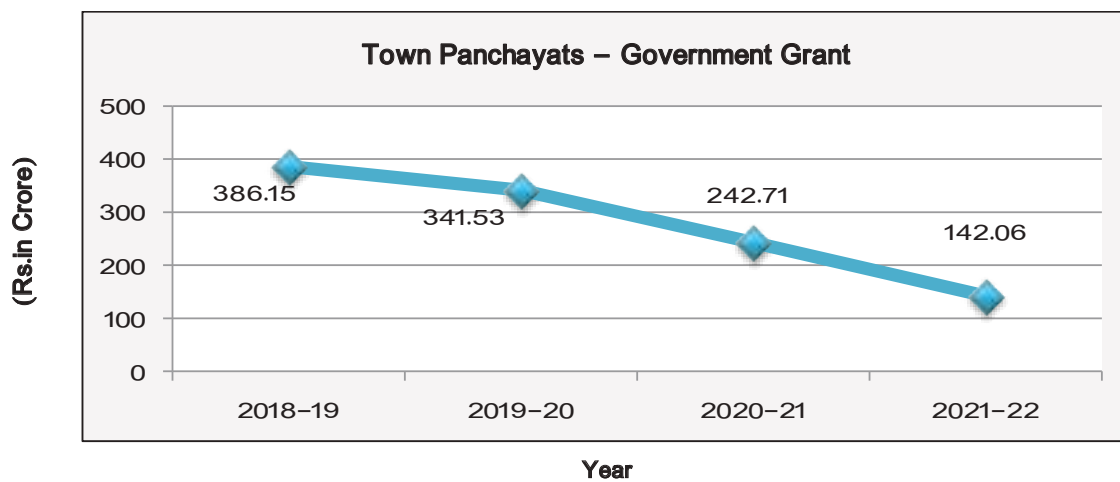
**Chart 33: Town Panchayats – Other Tax**



**iii) Government Grants:**

The Government Grants received in Town Panchayats for the year 2021–22 is Rs.142.06 Crore. This is being 41.47% lower than last year's receipt and 56.08% lower than last three years average of Rs.323.46 Crore.

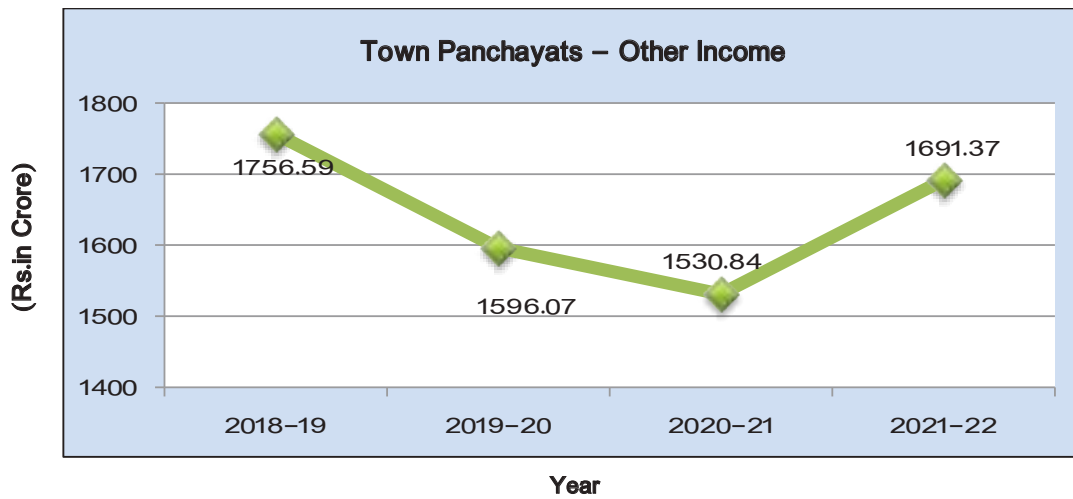
**Chart 34: Town Panchayats – Government Grant**



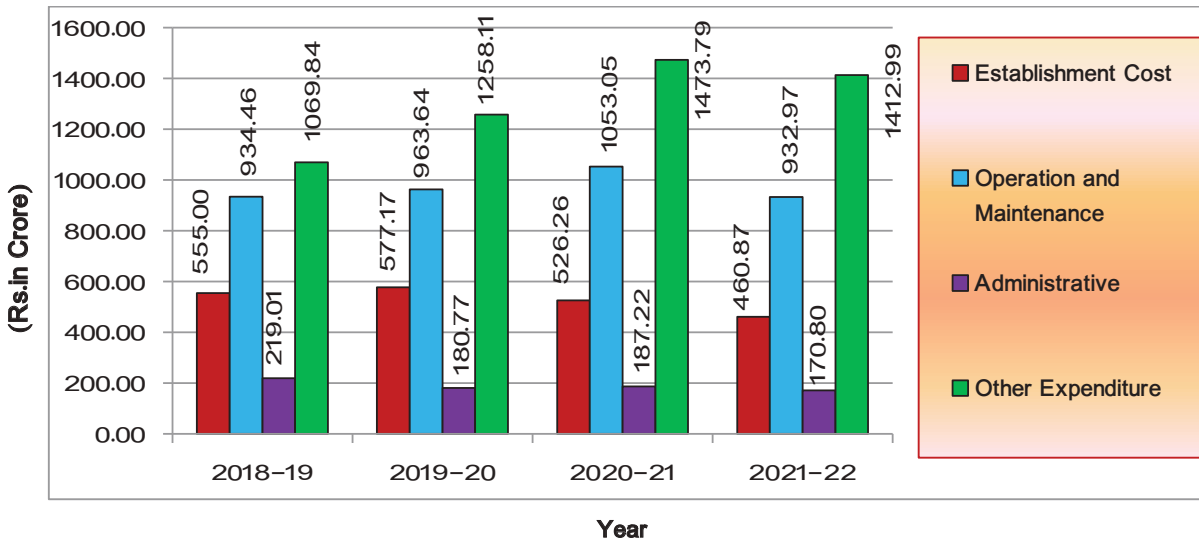
**iv) Other Income:**

The 'Other Income' consists of Assigned Revenue, Devolution Fund, Service Charges and Fees, Sale and Hire Charges, Lapsed Deposits and Recoveries. Total receipt from Other Income in Town Panchayats for the year 2021-22 is Rs.1691.37 Crore. This is being 10.49% higher than last year's revenue and 3.90% higher than last three years average revenue of Rs.1627.83 Crore.

**Chart 35 Town Panchayats – Other Income**



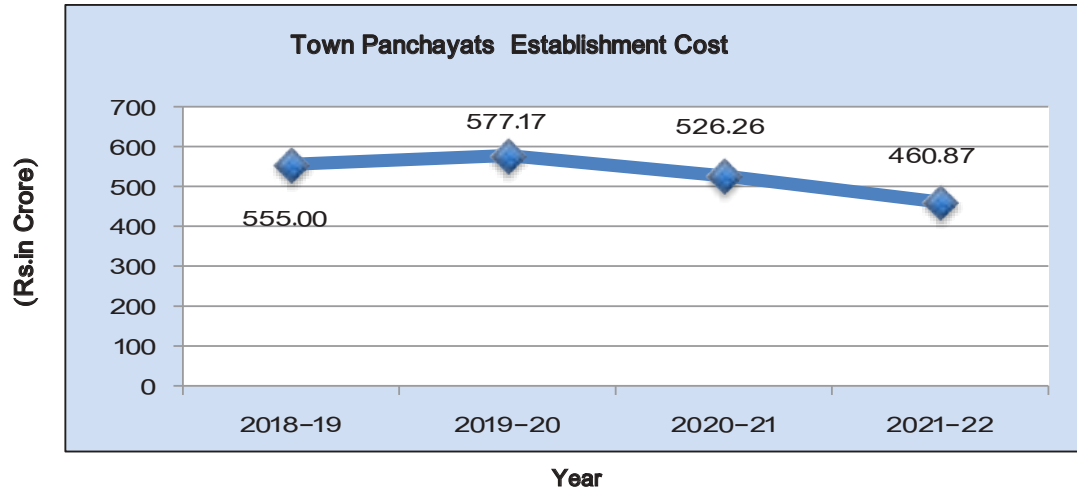
**Chart 36: Town Panchayats Expenditure**



**i) Establishment Cost:**

The Establishment Cost of Town Panchayats for the year 2021-22 is Rs.460.87 Crore. This is being 12.43% lower than last year's expenditure and 16.63% lower than last three years average expenditure of Rs.552.81 Crore.

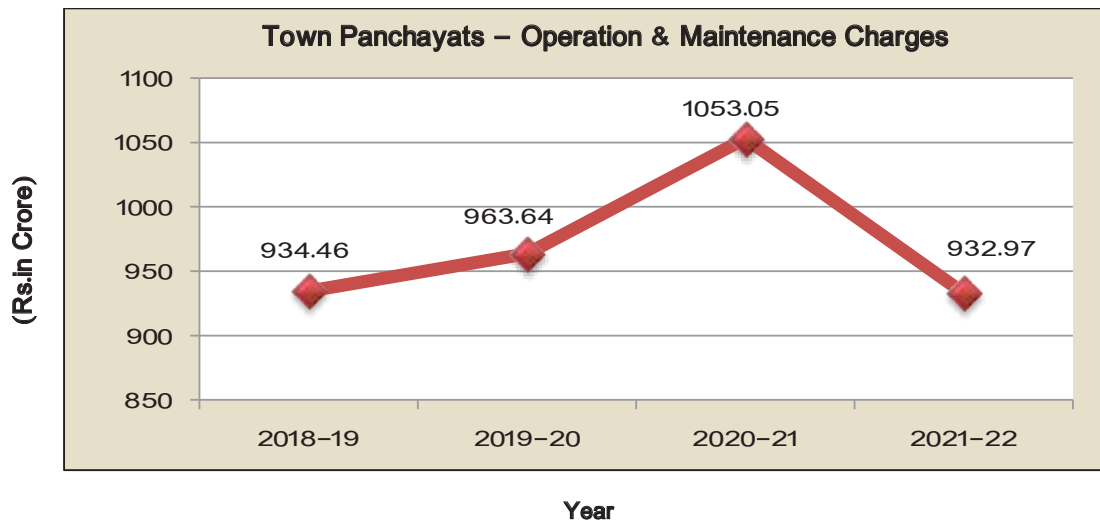
**Chart 37: Town Panchayats – Establishment Cost**



**ii) Operation and Maintenance Charges:**

The Operation and Maintenance Charges of Town Panchayats for the year 2021-22 is Rs.932.97 Crore. This is being 11.40% lower than last year's expenditure and 5.16% lower than last three years average expenditure of Rs.983.72 Crore.

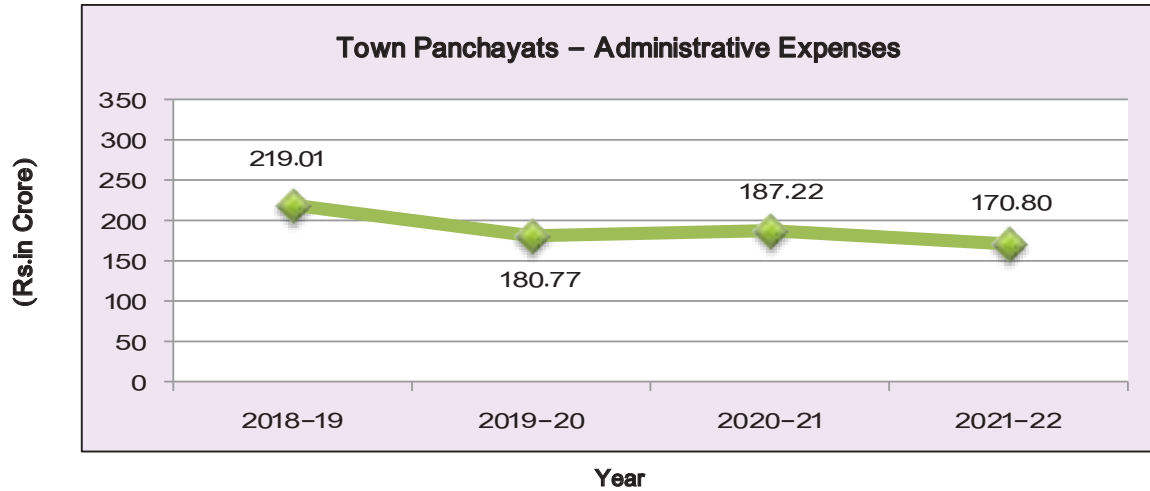
**Chart 38: Town Panchayats – Operation & Maintenance Charges**



**iii) Administrative Expenses:**

The Administrative Expenses of Town Panchayats for the year 2021–22 is Rs.170.80 Crore. This is being 8.77% less than last year's expenditure and 12.71% lower than last three years' average expenditure of Rs.195.67 Crore.

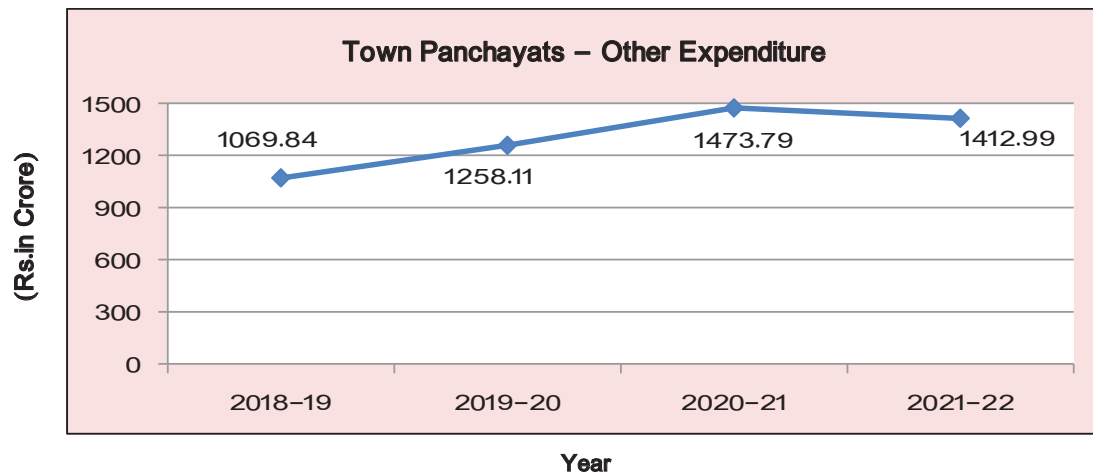
**Chart 39: Town Panchayats – Administrative Expenses**



**iv) Other Expenditure:**

The Other Expenditures of Town Panchayats for the year 2021–22 is Rs.1412.99 Crore. This is being 4.13% lower than last year's expenditure and 11.50% higher than last three years' average expenditure of Rs.1267.25 Crore.

**Chart 40: Town Panchayats – Other Expenditure**





**2.5. Audit Certificate:**

During the Financial Year of 2021–22 the accounts of 649 Urban Local Bodies were audited. As per Rule 10(7) of the Tamil Nadu Local Fund Audit Rules, 2016, Annual Accounts of the audited institutions were certified under different categories of opinion as shown in Table 5.

**Table 5: Audit Certificate details**

(in numbers)

Sl. No.	Type of the Institutions	Total No. of Institution	Number of certificates issued			
			Unqualified Certificate	Qualified Certificate	Disclaimer Certificate	Adverse Certificate
1)	Municipal Corporations	21	04	17	0	0
2)	Municipalities	138	70	68	0	0
3)	Town Panchayats	490	236	253	0	01
<b>Total</b>		<b>649</b>	<b>310</b>	<b>338</b>	<b>0</b>	<b>01</b>

**CHAPTER – III**

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

**Local Fund Audit Department**

**3.1.Genesis:**

Local Fund Audit Department has a long historical background. This department began to function under the administrative control of Accountant General and in the District level under the control of Local Boards, since 1849.

In the year 1880, the Local Fund Audit Department was created as per the provisions of Local Boards Act of 1844.

The Local Fund Audit Department began to function as separate department as per the G.O.Ms.No.609, Finance, dated 22.03.1880.

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

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

The Examiner was appointed as the Head of the Department for the Local Fund Audit Department as per the G.O.Ms.No.1016, Finance Department, dated 27.11.1922, from which this department began to function under his control.

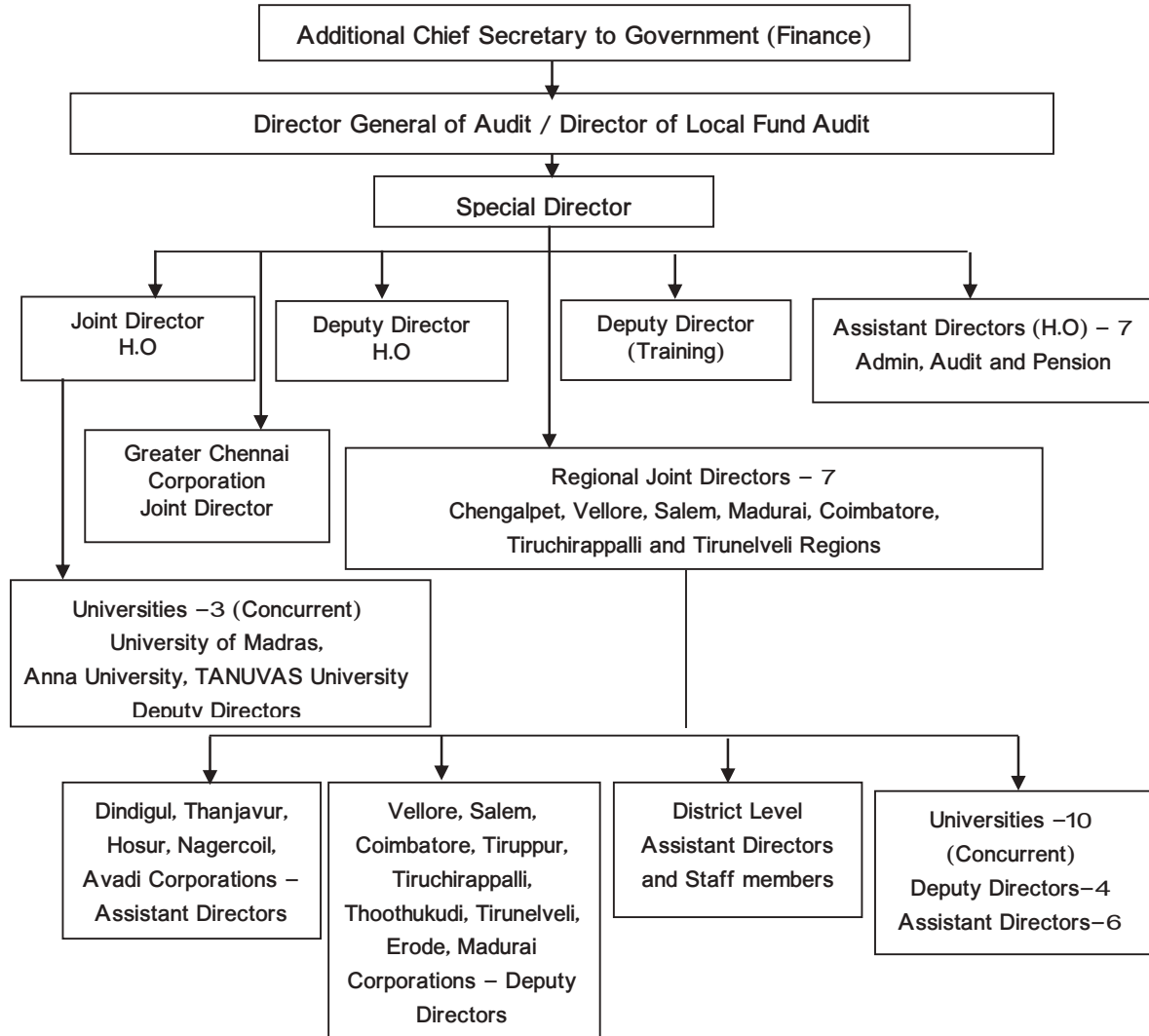
As per the G.O.Ms.No.848, Finance (LF) Department, dated 09.11.1995 the nomenclature of this department has been changed. The name "Examiner" has been changed as the "Director" and name of office has been changed as the Directorate of Local Fund Audit.

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

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

**3.2. Administrative Setup:**

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



**3.3. Local Fund Audit Act, 2014:**

3.3.1. Second State Finance Commission recommended to enact a separate Act to control and channelise the Local Fund Audit Department and to take up the audit of the Local body institutions and to empower the Director of Local Fund Audit Department to take up their audit. To implement these recommendations, the draft bill has been placed before the Legislative Assembly under 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.

3.3.2. The rules for the Local Fund Audit Act of 2014 has been issued through the G.O.(Ms).No.240, Finance (LF) Department, dated 24.08.2016 and published in the Government Gazette on 24.08.2016. The audit for the year 2021–22 was conducted by this department and the Consolidated Audit Report is laid in the floor of Tamil Nadu Legislative Assembly under Section 20 of Local Fund Audit Act 2014.

**3.3.3. Technical guidance of Accountant General:**

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

In the section 15 (3) of the Local Fund Audit Act of 24, 2014 and G.O.(Ms).No.93, Finance (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 observations, compiling the audit report in order to ensure the quality of the audit and audit report.

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

**3.4. Audit procedure:**

Out of the 21–Municipal Corporations in Tamil Nadu, Concurrent Audit units are functioning in 19 Municipal Corporations except Sivakasi and Hosur Municipal Corporations. Similarly, in 138 Municipalities, the Concurrent Audit Units are functioning only in Special Grade Municipalities. Also, in 490 Town Panchayats, the annual audit is carried out by auditors working in the District Assistant Director Offices.

**3.5. Auditable Institutions:**

3.5.1. The audit of the following Urban Local Bodies are carried out by the Local Fund Audit Department every year.

**Table 6: Number of Auditable Institutions**

Sl.No.	Institutions	Numbers
1)	City Municipal Corporations	21
2)	Municipalities	138
3)	Town Panchayats	490
<b>Total</b>		<b>649</b>

**Audit Observations communicated to Heads of Department – Reply received – Recovery to the tune of Rs.0.23 Crore.**

The audit on the accounts of 2021–22 was completed and significant audit observations were selected to be placed in the Assembly are communicated to the Commissioner of Greater Chennai Corporation, Director of Municipal Administration and Director of Town Panchayats. The replies to the audit observations were received and considered an amount to the tune of Rs.0.23 Crore is recovered. Details are shown below;

**Table 7: Institution wise Major Audit Observations details**

S. No	Institutions	No. of Observations	Value of selected Observations for Assembly	Value of Settled Observations	Balance
			(Rs. in Crore)		
1)	Greater Chennai Corporation	08	37.88	0.11	37.77
2)	Other City Municipal Corporations	11	7.31	0.08	7.23
3)	Municipalities	11	9.23	0.02	9.21
4)	Town Panchayats	11	2.80	0.02	2.78
<b>Total</b>		<b>41</b>	<b>57.22</b>	<b>0.23</b>	<b>56.99</b>

**3.5.3. Audit Fees:**

Audit of all institutions for the year 2021-22 have been completed. The audit fees payable by the Municipal Corporations and Municipalities worth Rs.9.40 Crore have been raised as demand in the respective Audit Reports. Speedy action has to be taken to remit the above audit fees into the Government Head of Account.

**3.6. GIST OF AUDIT OBSERVATIONS****Table 8: Gist of Audit Observations –Greater Chennai Corporation**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
1)	4.2.1.1	Building plan permission – Tentative Improvement charges Demand was wrongly raised and collected lesser and Storm Water Drain charges not collected – Loss Rs.49.89 Lakh	49.89	-	49.89	47-48
2)	4.2.1.2	Demands are wrongly raised for various charges and made short collection while issuing Building Plan Approval – Loss Rs.42.00 Lakh	42.00	-	42.00	48-49
3)	4.2.1.3	Amount to be reimbursed from the Tamil Nadu Construction Worker Welfare board (TNCWWB) to the tune of Rs.141.09 lakh	141.09	-	141.09	49-50
4)	4.2.1.4	New property tax assessment – Delayed assessment of property tax in contrast to the completion certificate – loss of Rs.27.89 lakh	27.89	-	27.89	50
5)	4.2.1.5	Non – remittance of cash collected in Slaughter house into the corporation account – Defalcation – Owing to a loss of Rs.11.02 lakh	11.02	11.02	-	51-52
6)	4.2.1.6	Iron Rods quantity were calculated in excess over building works carried in various departments of Greater Chennai Corporation – Leads to a loss of Rs.13.37 lakh	13.37	-	13.37	52-53
7)	4.2.1.7	Storm Water Drain constructed in kovalam Basin funded by the German Bank for Rs.270.38 Crore planned and executed without getting NOC from CRZ and abandoned later – Advance paid were not recovered owing to an Unfruitful Expenditure Rs.22.26 Crore	2225.85	-	2225.85	54-57
8)	4.2.1.8	Non – remittance of Unspent Government Grant after disbursement to the beneficiaries under the scheme Dr.Muthulakshmi Reddy Maternity Benefit Scheme (MRMBS) and Accrued interests in Savings Bank Account into the State Government Account – Rs.1276.41 lakh	1276.41	-	1276.41	58-59
Total			3787.52	11.02	3776.50	

**Table 9: Gist of Audit Observations –Other City Municipal Corporations**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
1)	4.2.2.1	Tamparam Corporation – Pallavaram Zone – Short collection of revised Trade License Fees from 167 trade organisations – Loss to the tune of Rs.14.04 Lakh	14.04	–	14.04	60
2)	4.2.2.2	Tiruppur Corporation – Due to belated implementation of Tamil Nadu combined development and building rules, short collection of building license fees and other charges Loss Rs.176.68 Lakh	176.68	–	176.68	61-62
3)	4.2.2.3	Providing new water supply connection under Water Supply and Drainage Fund – short collection of Road cut restoration charges – Loss to the tune of Rs.16.46 lakhs	16.46	–	16.46	62-63
4)	4.2.2.4	Miscellaneous demand was adjusted against lease deposit without balance in the deposit register during the audit year resulting in loss of Rs.9.90 Lakh	9.90	–	9.90	63
5)	4.2.2.5	Commercial Type of Property Tax Buildings were provided with Residential Type of UGD Connections – Short Collection of UGD Charges – Recurring loss of revenue to the tune of Rs.85.69 Lakh	85.69	–	85.69	64-65
6)	4.2.2.6	Deepened and Excavated sand from Authoor Dam was not sold and remitted to government head of account as per government order – As per the work order, the work was not completed within the contract period – penalty was not levied –5% withheld amount was not deducted – Amount to be recovered Rs.91.89 Lakh	91.89	–	91.89	65-67
7)	4.2.2.7	Bitumen Floor work undertaken – within maintenance period – The Bitumen floor laid by the contractor was damaged – Without deducting from the contractor's deposit – Expenditure on renovation work carried out from capital funds – Rs.8.44 lakhs to be recovered from contractor's deposit	8.44	8.44	–	67-68
8)	4.2.2.8	Excess amount paid in favour of Contractor, due to wrong entries made in the M.Book Rs.39.02 Lakh	39.02	–	39.02	68-69

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
9)	4.2.2.9	Swach Bharath Mission –Segregation of garbages through bio-mining process in the Corporation garbage collection centers –Goods and Service Tax Exempted – 12% Goods and Service Tax included in estimate and amount allowed to the contractor – Loss of Rs.33.47 lakh	33.47	-	33.47	69-70
10)	4.2.2.10	Sivakasi and Tiruchirappalli Corporations – Out sourcing of Labours – Fake challans produced by the contractors for the payment of EPF and ESI contribution of the labours as remitted in the respective head of account – Irregular – Loss of Rs.79.89 Lakh	79.89	-	79.89	70-71
11)	4.2.2.11	Dedicated Water Supply Scheme – Water supply control equipment purchased for Rs.176.00 lakhs has not been put to use even after 8 years and grant of Rs.429.30 lakhs received for this project implementation was used for day to day administrative expenses in contravention of the rules – Administrative sanction was accorded in 2018, but technical sanction has not been obtained even after 8 years	176.00	-	176.00	71-72
Total			731.48	8.44	723.04	

**Table 10: Gist of Audit Observations – Municipalities**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
1)	4.2.3.1	Infrastructure and Basic Amenities Charges for special building and commercial buildings are not collected while issuance of building license – Revenue Loss amount of Rs.44.81 lakh	44.81	-	44.81	73
2)	4.2.3.2	Solid waste Management user charges collected under Solid Waste Management Scheme – Demand was not raised for the Ward No.33 particularly – Loss of Rs.18.36 lakh	18.36	-	18.36	74
3)	4.2.3.3	Property Tax not Levied from the half year after completion certificate issued by CMDA – Loss to the tune of Rs.531.80 lakh	531.80	-	531.80	75
4)	4.2.3.4	Non collection / Short collection of Land Use Conversion Charges on Layout approval – Loss Rs.44.89 Lakh	44.89	-	44.89	75-76
5)	4.2.3.5	Employee State Insurance (ESI) – Overpayment to the contractor based on the old rate instead of the revised new rate – Loss Amount Rs.15.38 Lakh	15.38	-	15.38	76



Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
6)	4.2.3.6	Employees' Provident Fund (EPF) Overpayment to the contractor based on the old rate instead of the revised new rate – Loss Rs.19.08 lakh	19.08	-	19.08	77
7)	4.2.3.7	The annual maintenance Charges for the total street lights was provided without considering the warranty period for newly installed LED Street lights – Loss of Rs.11.53 lakh	11.53	-	11.53	77-78
8)	4.2.3.8	House Rent Allowance paid in excess not according to their gradation classified in the Government order – Loss Rs.18.53 lakh	18.53	1.49	17.04	78
9)	4.2.3.9	GST allowed to Contractor for the service exempted from Goods and Service tax – Loss Rs.122.23 lakh	122.23	-	122.23	79-80
10)	4.2.3.10	Lesser payment of Employee State Insurance (ESI) by the contractor to Insurance company – Loss amount Rs.21.17 lakh	21.17	-	21.17	80-81
11)	4.2.3.11	Lesser payment of Employee Provident Fund (EPF) by the contractor to EPFO – Loss amount Rs.74.93 lakh	74.93	-	74.93	81
Total			922.71	1.49	921.22	

**Table 11: Gist of Audit Observations – Town Panchayats**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
1)	4.2.4.1	Non-collection of Vacant Land Tax on plots in layouts after partition – Loss Rs.6.04 lakh	6.04	-	6.04	82-83
2)	4.2.4.2	Mangadu and Perungalathur Town Panchayats – Residential Special Buildings and Commercial Buildings – Completion Certificate issued by Chennai Metropolitan Development Authority – Property Tax not levied – Property Tax loss to Town Panchayats Rs.81.41 lakh	81.41	-	81.41	83-85
3)	4.2.4.3	Property Tax calculated in square meter instead of square feet for Marriage Hall–Revenue loss Rs.1.39 lakh	1.30	-	1.30	85
4)	4.2.4.4	Nemili Town Panchayat – Property Tax – Name transfer of the property – Property Tax assessed and collected for the building area less than the building area in registration document – Loss of Revenue – Amount Rs.5.85 lakh	5.85	-	5.85	86

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakhs)			
5)	4.2.4.5	Town Panchayat – Non-Assessment of Property Tax for Private/Self-financing Educational Institutions – Financial Loss of Rs. 38.29 lakh	38.29	1.25	37.04	87
6)	4.2.4.6	Town Panchayats – Building plan approval – Residential buildings above 300 sq. m. – considered as special building – Non collection/ short collection of Infrastructure and Basic Amenities Charges – Loss Rs.79.59 lakh	79.59	0.91	78.68	87-88
7)	4.2.4.7	Town Panchayats – Regularisation Fees and Development Charges not collected / Shortly collected for Layout / Plot approval –Loss Rs.27.82 lakh	27.82	-	27.82	88-89
8)	4.2.4.8	Madurai Region – Town Panchayats – New Water Supply Connections – Short collection of Road Cut Restoration Charges – Revenue Loss – Rs.7.88 Lakh	7.88	-	7.88	89
9)	4.2.4.9	Mangadu Town Panchayat – Public Health Service – Tractor rental value sanctioned higher than the rate mentioned in the annual tender – Loss – Rs.9.77 lakh	9.77	-	9.77	90
10)	4.2.4.10	Nemili Town Panchayat – CGF 2019-20 – Constructions of Rs.1.00 lakhs capacity Over Head Tank at Mettu Colony – Wrong calculation in the Measurement Book – Excess payment made to contractor – Loss Rs.7.81 lakh	7.81	-	7.81	90-91
11)	4.2.4.11	Mangadu Town Panchayat – Water Supply Maintenance Work – Amount sanctioned to Non Annual Contractors without providing Administrative Sanction, Work Orders and Engineer's Certificates – Loss – Rs.14.64 lakh	14.64	-	14.64	92
Total			280.40	2.16	278.24	



**PART – B**

**MAJOR AUDIT OBSERVATIONS**

**CHAPTER – IV**

**INTRODUCTION TO URBAN LOCAL BODIES (VIZ., GREATER CHENNAI CORPORATION, OTHER CITY MUNICIPAL CORPORATIONS, MUNICIPALITIES AND TOWN PANCHAYATS) AND MAJOR AUDIT OBSERVATIONS**

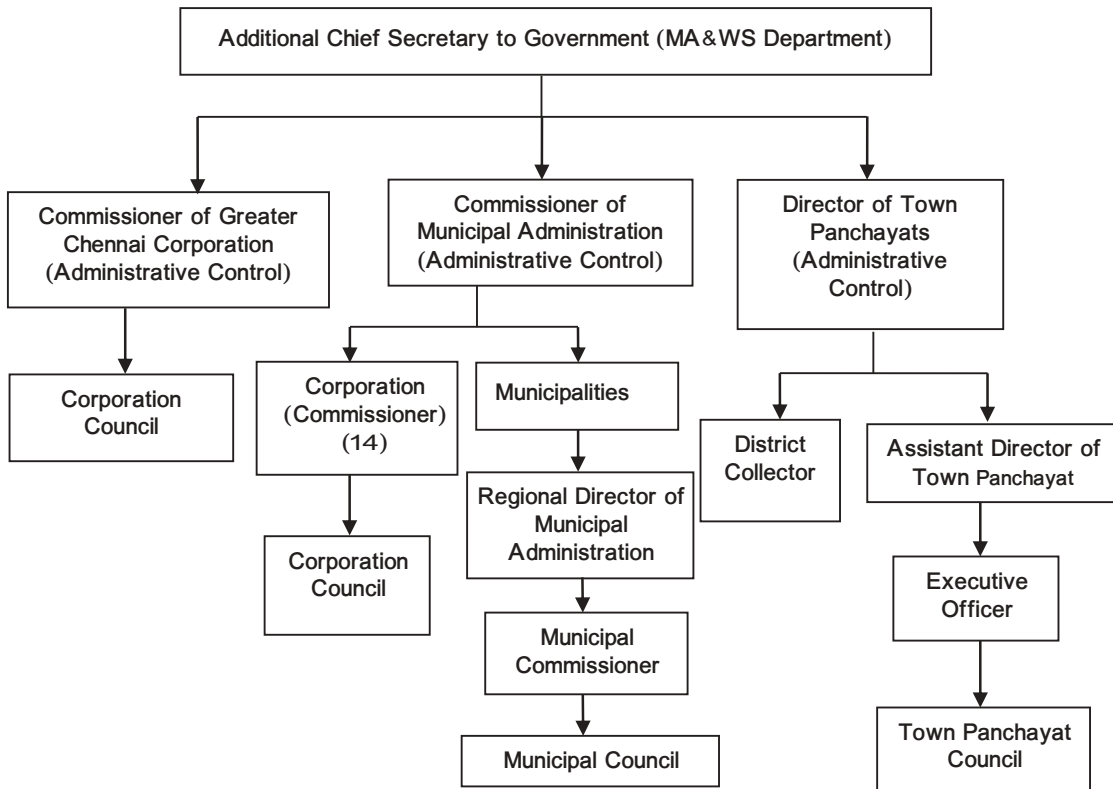
**URBAN LOCAL BODIES**

**4.1. 1. Introduction to Urban Local Bodies:**

By making 74<sup>th</sup> Amendment to the constitution 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 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 12<sup>th</sup> schedule of the Indian constitution

**4.1.2. Administrative set up of Urban Local Bodies:**

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



#### **4.1.3. Functioning of Urban Local Bodies:**

Consequent to the 74<sup>th</sup> 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, 13 functions have been devolved to Greater Chennai Corporation, 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.

#### **4.1.4. Decentralization of Planning:**

Section 241 (1) of The Tamil Nadu Panchayat Act of 1994 provides way to form the District Level Planning Committee. This District Level 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.

#### **4.1.5. Source of Revenue:**

The Central and the State Finance commission Grants, Grants sanctioned by the Central Government and the State Government for Special Schemes, State Government Grants, 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.

#### **4.1.6. Accounting System:**

The following 4 types of Fund Accounts are maintained in Greater Chennai Corporation.

- Revenue Fund Account
- Capital Fund Account
- Elementary Education Fund Account
- Earmarked Fund Account

The above accounts are maintained in Greater Chennai Corporation through ERP (Enterprise Resource Planning) software.

The following 3 types of Fund Accounts are maintained in the 20 Other City Municipal Corporations (excluding GCC) and 138 Municipalities:

- Revenue Fund and Capital Fund Account
- Water Supply and Drainage Fund Account
- Elementary Education Fund Account

The above accounts are maintained in all Other City Municipal Corporations and Municipalities through UTIS (Urban Tree Information System) software.

Further, the accounts in Town Panchayats are maintained as a single account under the head of General Fund without any divisions.

**4.1.7. Account Preparation Procedure:**

Accrual based accounting system is being followed in the Urban Local Bodies. It is based on the system of Tamil Nadu Accounting Manual. After the introduction of National Accounting Manual 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 new accounting system in all Municipalities from 2016–17.

**4.1.8. Classification of Urban Local Bodies:**

**4.1.8.1. Gradation of City Municipal Corporations:**

Now in Tamil Nadu there are 21 City Municipal Corporations are being functioning. In this, Chennai Corporation has been upgraded as Greater Chennai Corporation in 2015.

**4.1.8.2. Gradation of Municipalities:**

As per the G.O.(Ms).No.113, Municipal Administration and Water Supply [MA–V(2)] Department, dated 30.08.2019 the Municipalities are classified as below based on their own sources of revenue.

**Table 12: Gradation of Municipalities**

Grade	Annual Income	No. of Municipalities 2021–22
Special Grade	15 Crore and above	08
Selection Grade	Above 9 Crore but below 15 Crore	28
I <sup>st</sup> Grade	Above 6 Crore but below 9 Crore	34
II <sup>nd</sup> Grade	Below 6 Crore	68
<b>Total</b>		<b>138</b>

**4.1.8.3. Gradation of Town Panchayats:**

As per G.O.(M.S).No.142, Municipal Administration and Water Supply (TPII) Department, dated 21.11.2014 and Government Gazette No.09/02.03.2016, the Town Panchayats are classified as below based on their own sources of revenue.

**Table 13: Gradation of Town Panchayats**

Grade	Average Income for Year	No. of Town Panchayats 2021–22
Special Grade	Above Rs. 200 Lakh	61
Selection Grade	Rs.100 Lakh upto Rs.200 Lakh	170
First Grade	Rs.50 Lakh upto Rs.100 Lakh	197
Second Grade	Below Rs.50 Lakh	62
<b>Total</b>		<b>490</b>

#### **4.1.9. Authority for Audit:**

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor to carry out the audit in Local Bodies. The Audit is carried out in accordance with Sec.4 of Tamil Nadu Local Fund Audit Act 2014 and Rule 2016.

#### **4.2. Major Observations noticed in Audit:**

The audit for the year 2021–22 of the Municipal Corporations, Municipalities and Town Panchayats was completed. Only serious nature of observations are being consolidated and brought to the notice of the Government as per Section.20 of the Tamil Nadu Local Fund Audit Act, 2014.

##### **4.2.1. Greater Chennai Corporation:**

The following 8 Audit Observations pertaining to Greater Chennai Corporation are brought to the notice of the Government.

#### **Loss of Revenue**

##### **4.2.1.1. Tentative Improvement Charges / Storm Water Drainage charges not collected.**

Building plan permission – Tentative Improvement charges Demand was wrongly raised and collected lesser and Storm Water Drain Charges not collected – Loss Rs.49.89 Lakh. (Greater Chennai Corporation 2021–22)

While giving building plan permission in Greater Chennai Corporation, the following three components of tentative improvement charges are calculated and collected.

1. Road Cut Charges
2. Street Light Charges
3. Storm Water Drain Charges

The above fees are fixed and calculated according to the Circular W.D.C.No.07/2129/2011, dated.12.12.2011 of Works Department, Greater Chennai Corporation.

i) For the roads with width less than 12 m, road cut charges and street light charges are included while collecting tentative improvement charges.

ii) For the roads with width more than 12m, road cut charges, street light charges and Storm Water Drain Charges are included while collecting tentative improvement charges.

a) For the roads with width less than 12m the tentative improvement charges demand was wrongly raised and collected lesser as mentioned in the Annexure (Annexure 1(a)) appropriate action should be taken against the respective owners to collect Rs.2,52,300/- otherwise it should be collected from the officers responsible.

b) As the tentative improvement charges was collected excluding Storm Water Drain Charges and made short collection in the case of road width more than 12 m, appropriate action should be taken against the respective owners mentioned in the Annexure (Annexure 1(b)) to collect Rs.47,36,486/- otherwise it should be collected from the officers responsible.



**Abstract**

S.No.	Sub Para No.	Amount
1)	(a)	2,52,300/-
2)	(b)	47,36,486/-
Total		49,88,786/-

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

**4.2.1.2. Short collection of various charges.**

Demands are wrongly raised for various charges and made short collection while issuing Building Plan Approval – Loss Rs.42.00 Lakh.  
(Greater Chennai Corporation 2021-22)

**i) Short collection of Road Cut Charges Rs.2,69,640/-:**

Building plan approval fees are fixed and collected since 01.10.2003 based on the Rule 238 of Chennai City Municipal Corporation Act, 1919 and Council Resolution No.550/2003, dated.29.09.2003.

While giving building plan permission in Greater Chennai Corporation, the following three components of road cut charges are calculated and collected.

1. Sewerage connection.
2. Drinking water connection.
3. Electricity connection.

Based on the excavated roads width, the above three components of the Road Cut Charges is fixed and collected with reference to the Greater Chennai Corporation Circular No.W.D.C.No.1432/2020, dated.23.09.2020.

Short collection of Road Cut Charges for the financial year 2021-22 is given in the annexure (Annexure No.2(a)), Appropriate action should be taken against the respective owners to collect Rs.2,69,640/- otherwise it should be collected from the officers responsible.

**ii) Short collection / Non collection of Open Space Reservation Charges. Rs.28,64,596/-:**

Open Space Reservation Charges are collected for the unapproved lands registered after 05.08.1975 and land measuring more than 3000 square meters as per the guideline value fixed by the Registration Department based on the Rule 41 of Tamil Nadu Combined Development and Building Rule 2019, (Reservation of land for community recreation purposes in development) issued in the G.O.No.18, Municipal Administration and Water Supply (MA1) Department, dated 04.02.2019. The non collection / short collection of Open Space Reservation Charges are given in the annexure (Annexure No. 2(b)). The loss amount of Rs.28,64,596/- should be collected from the respective building owners, otherwise it should be collected from the officers responsible.

**iii) Non Levy of Infrastructure and Amenity charges Rs.10,65,600/-:**

The Infrastructure and Amenity Charges are collected based on the Tamil Nadu Town and Country Planning Rules 2008. (Levy of Infrastructure and Amenities charges) The amendment has been made in the rule 2f (i) (ii) of the above Rules by the Government through G.O.(Ms).No.1, Housing and Urban(UD4(1)) Development, dated.05.01.2021.They are as follows.

- i. "Special category building" means the following buildings measuring upto 18.30 meters in height situated in a site".
- ii. A Single building with more than two floors.
- iii. A Single building with more than two floors, having a total floor area of not less than 300 square meters.

As per the amendment, while giving building permission for floor space index above 300 sq. m of residential and nonresidential type buildings. Rs.375/- per Sq.m., has to be collected as infrastructure and amenity charges for the whole FSI area. But in contrast to the above instructions, it was noticed in the audit the Infrastructure and Amenity Charges were not collected for the items mentioned in the annexure (Annexure no- 2(c))

Non collection of Infrastructure and Amenity Charge amounting to Rs.10,65,600/- should be collected from the respective building owners, otherwise the loss amount should be recovered from the officers responsible and remitted in to the Corporation Fund.

**Abstract**

S.No.	Sub Para No.	Amount in Rs.
1)	(i)	2,69,640/-
2)	(ii)	28,64,596/-
3)	(iii)	10,65,600/-
Total		41,99,836/-

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

**4.2.1.3. Amount to be reimbursed from Tamil Nadu Construction Worker Welfare Board (TNCWWB).**

Amount to be reimbursed from the Tamil Nadu Construction Worker Welfare Board (TNCWWB) to the tune of Rs.141.09 lakh.  
(Greater Chennai Corporation – Public Health Department Para No.15/2021–22).

As per the G.O. (2D) No.07, MAWS, dated 24.01.2019 the registered construction workers of the Tamil Nadu Construction Worker Welfare Board (TNCWWB) were provided free food in all the 400 Amma Unavagam of Greater Chennai Corporation and the expenditure incurred for the above purpose should be calculated month wise and the same has to be reimbursed by the Tamil Nadu construction worker welfare board.

The mobile Amma Unavagam unit was started on 04.11.2020 to provide food for the workers at the construction site itself, three vehicles were allotted for RDC's as per the Government Order.

From July 2020 to June 2022 an amount of Rs.79,96,667/- was spent for the above purpose. In addition for the mobile Amma Unavagam unit an amount of Rs.31,45,389/- was spent for the food expenses for period November 2020 to December 2021 and amount of Rs.29,67,121/- was also spent for the expense of driver's salary, fuel and other maintenance charges.

Though the details of the amount to be reimbursed by the (TNCWWB) was intimated through B2/7380/2022, dated 20.09.2022 the total amount of Rs.1,41,09,177/- has not been reimbursed by the TNCWWB till date. Necessary administrative action should be taken to get the reimbursement of amount Rs.1,41,09,177/- (7996667+2967121+ 3145389) from the TNCWWB.

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

**4.2.1.4. Delayed Levy of Property tax.**

New property tax assessment – Delayed assessment of property tax in contrast to the completion certificate – loss of Rs.27.89 lakh  
(Greater Chennai Corporation – Zone – 5 – Para No. 9, 10, 11/2021–22)

According to section 107 (1) (a) of the Chennai City Municipal Corporation Act 1919 the property tax should be levied in the half year for which the date of completion of building or occupation date whichever is earlier. During the course of audit, it is found that the property tax not levied from the half year for which the completion certificate issued by competent authority. But the property tax is only levied in later date. The uncollected amount of Rs.27,88,757/- due to late levy of property tax as detailed annexure (Annexure No.3) has to be collected from the concerned building owner otherwise the loss amount should be recovered from the officers concerned and the same to be remitted into the Corporation Fund.

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

**4.2.1.5. Non – remittance of the cash collected in slaughter houses into the Corporation account.**

Non – remittance of cash collected in slaughter house into the Corporation Account – Defalcation owing to a loss of Rs.11.02 lakh  
(Greater Chennai Corporation, Para No.11/2021–22)

In Greater Chennai Corporation, the slaughter house are functioning in 4 zones (Zone 6, 7, 8 and 13). In this slaughter houses amount will be collected for the slaughter of the animals like Rs.3.50 / Goat and Rs.10.00 / Cow the total number of goats and cows slaughtered in these slaughter houses during 2021–22 and fee collected and remitted in to the Greater Chennai Corporation account are detailed below;

**Table No.14: Details of Slaughter house collections**

Sl. No.	Zone	No. of Slaughtered Goats in 2021–22	No. of Cows slaughtered	Revenue generated from the sale of goat blood	Amount collected and remitted to GCC Account in the year 2021–22
				Amount in Rs.	
1)	6 <sup>th</sup>	493170	41527	96600	2237965
2)	7 <sup>th</sup>	21810	–		76337
3)	8 <sup>th</sup>	23812	–		83343
4)	13 <sup>th</sup>	56099	–		0
<b>Total</b>		<b>594891</b>	<b>41527</b>	<b>96600</b>	<b>2397645</b>

It was found in audit that the amount collected in Saidapet Slaughter house in Zone–13 towards the Slaughter of 56099 number of goats during 2021–22 was not remitted into Greater Chennai Corporation account.

Slaughter house collection was carried out by the Corporation officials as a departmental collection without leasing out. But the money value bill books, and remittance challan regarding the department collection were not produced to audit verification.

In this slaughter house, the number of goats slaughtered on the daily basis is being certified by the Corporation Veterinary Doctor and a separate register is maintained for the above purpose.

While cross verifying the register maintained by the Corporation Veterinary Doctor for the purpose of certification of Goat / Cow for slaughtering, it was known that a total of 314930 Goats were slaughtered in Saidapet slaughter house for the period of 2017–18 to 2021–22 as shown below;

**Table No.15: No. of Goats Slaughtered – Details**

Sl.No.	Year	No. of Goats Slaughtered
1)	2017–18	66401
2)	2018–19	71560
3)	2019–20	65526
4)	2020–21	55344
5)	2021–22	56099
<b>Total</b>		<b>314930</b>

Based on the above data, a sum of rupees Rs.11,02,255/- collected by the official for the purpose of slaughtering of goats between the year 2017-18 and 2021-22 at the rate of Rs.3.50/- Goat (314930 x 3.50) was not remitted in the Greater Chennai Corporation account.

Though the financial loss in this aspect was mentioned in previous years Audit Report, the continuing scenario depicts the lethargic mindset of the authorities. Hence, immediate action is needed to recover, the amount of Rs.11,02,255/- from the persons responsible and to remit the same in to Greater Chennai Corporation account.

Further, Administrative action has to be taken on the authorities concerned for their negligence of work

**Reply:**

The observation has been communicated to the Commissioner of Greater Chennai Corporation. The observation regarding the embezzlement of amount for four years i.e., from 2017-18 to 2021-22 has been raised in the Audit Reports, the amount of Rs.11,25,916/- has been remitted into the GCC account. Departmental action must be initiated against the erring officials.

**Excess Expenditure**

**4.2.1.6. Iron Rods (RTS Rods) quantity calculated in excess and excess amount paid to the contractor.**

Iron Rods quantity were calculated in excess over building works carried out in various departments of Greater Chennai Corporation – Lead to a loss of Rs.13.37 lakh. (Greater Chennai Corporation – Buildings Department and Storm Water Drain Department – 2021-22)

**a) Greater Chennai Corporation – Buildings Department – Construction of new classrooms with toilet amenities over Ground, First and Second Floors of MMDA 'C' Block School at Ward-105, Zone-08 – Iron Rods (RTS Rods) entered in M-Book are calculated in excess and excess amount paid – loss of Rs.8,15,450/-**

The first and part bill amount of Rs.85,37,403/- was paid to the Contractor via Bill number 4/BPV/3784/09/2021-22, dated:13.09.2021 for carrying out the construction of new classrooms with toilet amenities over Ground, first and second floors respectively of MMDA 'C' Block School at Ward-105, Zone-08, Buildings Department, Greater Chennai Corporation during the audit period 2021-22

It was noticed in audit that an amount of Rs. 27,13,500/- was added in the bill stated to the work of S/Fab R.T.S. Rods etc., (431) Quantity mentioned as 40500 x67/Kg in SL.No.4, Pg.no.65 of M Book 181/2019-20.

It was wrongly entered as the quantity of 40500 Kg of iron rods being used instead of 28329.12 Kg of iron rods actually used. Hence, a difference in quantity of 12170.88Kg (40500 – 28329.12) was calculated in excess which leads to a loss of Rs.8,15,450/- (12170.88 x Rs.67/Kg) for Greater Chennai Corporation.

Hence, the excess amount of Rs. 8,15,450/- paid to the contractor should be collected and remitted into Greater Chennai Corporation Fund.

**b) Greater Chennai Corporation – Storm Water Drain Department – Demolition of Old Storm Water Drains and construction of new Storm Water Drains – Excessive usage of Iron Rods – Loss of Rs.5,21,498/-**

Bill No.6544/09/2021–22, dated 31.08.2021, Amount Rs.1,02,82,840/-

An estimated usage of RMC 20 – Concrete measuring 377m<sup>3</sup> and 34900 Kg of iron rods was prepared for the work of demolition of Old Storm Water Drains and construction of new Storm Water Drains at Vadamalai Street, Div-78, Zone-6. It was noticed that RMC 20 – Concrete measuring 347.30 m<sup>3</sup> and 39103.89 Kg of iron rods were used for the above work. The difference of quantity of RMC 20 – Concrete measuring 29.70 m<sup>3</sup> decreased due to less usage of concrete (377 m<sup>3</sup> – 347.30 m<sup>3</sup>) than the measurements prescribed in the estimate. But, an excess usage of iron rods leads to the difference of quantity of 4203.89 Kg (34900 – 39103.89) than the estimate.

Since the RMC 20 – Concrete used in work is 10% less than the estimate prescribed, the usage of iron rods also considerably reduced by 10%. But, the iron rods excessively used by 20% in the work is not acceptable.

Hence, the net usage of iron rods weighing 6953.31 Kg (32150.58 – 39103.89) leads to loss amount of Rs.5,21,498/- (6953.31 x 75) which should be recovered and remitted into Greater Chennai Corporation Funds.

**Table No.16: Details of Excess usage of Iron Rods calculated**

SL. No.	Type of Work	As per Estimate	Actually used measurements	To be measured/used	Addition / Less
1)	Concrete	377 m <sup>3</sup>	347.30 m <sup>3</sup>	347.30 m <sup>3</sup>	(-)29.70 m <sup>3</sup>
2)	Iron Rods	34900 K.M.	39103.89 K.M.	32150.58 K.M.	(+)6953.31 K.M.

**Abstract**

Work		Amount in Rs.
a)	Buildings Department	8,15,450
b)	Storm Water Drain Department	5,21,498
<b>Grand Total</b>		<b>13,36,948</b>

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

### Unfruitful Expenditure

**4.2.1.7. Storm water drainage work was planned and executed without getting NOC from CRZ completely abandoned later in the Kovalam Basin.**

Storm Water Drain constructed in kovalam Basin funded by the German Bank for Rs.270.38 Crore planned and executed without getting NOC from CRZ and abandoned later – Advance paid were not recovered owing to an Unfruitful Expenditure Rs.22.26 Crore. (Greater Chennai Corporation, Para No.10/2021–22)

A storm water drain of length 52.47 Kms in the Kovalam Basin funded by the German bank for an amount of Rs.270.38 Crore was proposed and administrative sanction was accorded as per G.O.No.87, Municipal Administration and Water Supply Department, dated 26.11.2018 and G.O.No.80, Municipal Administration and Water Supply Department, dated 23.02.2023, out of the total estimate value of Rs.270.38 Crore. Permission was obtained to receive a sum of Rs.189.266 (70%) Crore from German bank (KFW) an amount of Rs.57.076 cr. (20%) as subsidy from the State Government and Rs.27.033 cr. (10%) as the Corporation's share. An amount of Rs.50.00 Crore. Only was received from the State Government as subsidy and the same was received in the Greater Chennai Corporation bank account on 15.03.2021.

The following defects are pointed out in audit.

**A) Proposed work abandoned later on completely due to improper planning – owing to an unfruitful expenditure of Rs.8.59 Crore.**

As per the Council Resolution No.369/2019, dated.15.07.2019, the work was executed in 14 packages.

The work order for the concerned work was issued on 05.07.2019 with the contract period of 15 months. During the course of the work, a case was registered in the NGT (National Green Tribunal) due to opposition from the public. Subsequently orders were issued by TNCZMA (Tamil Nadu Coastal Zone Management Authority) on 23.12.2020 to stop the work until receiving the NOC (No Objection Certificate) from Tamil Nadu Coastal Zone Management Authority.

Hence, it is evident that improper planning (without fulfilling the environment concern & Receiving NOC) has lead to abandoning / stoppage of work in the midway. This should have been avoided. In this instance, an amount of Rs.25.47cr given as advance and the amount spent as expenditure for Rs.8.59 Crore was unfruitful.

**B) Unspent advance of Rs.20.72 Crore to be recovered.**

As per Council Resolution No.369/2019, dated.15.07.2019, work order was issued and work was executed in 14 packages. As per the contractual agreement in Rule No.49, an amount was paid to the contractors for execution of the work as advance as detailed in annexure (Annexure No.4).



Since, the work has been stopped, an amount of Rs.4,75,07,619/- was deducted from the first part payment bill for Rs.8,59,32,668/- as against the mobilization advance of Rs.25,47,14,089/- sanctioned. The balance amount of Rs.20,72,06,470/- to be recovered from the contractors.

**C)Excess remittance to labour welfare fund – Rs.1.23Crore.**

Storm Water drain work carried out in Kovalam Basin (52.47 K.m.) was planned with an estimate of Rs.270.38 Crore. According to G.O.No.295, Labour and Employment Department, dated 17.12.2013, in the Estimate Value 1% labour welfare fund of Rs.1,23,05,985/- was deducted and remitted into Tamil Nadu Construction Labour Welfare Board.

Although the work was estimated at Rs.270.38 Crore, Storm Water Drain Work was carried out only for Rs.8.59 Crore. Work was stopped on 23.12.2020 and the project was completely dropped out by the order of the Commissioner dated 16.05.2023.



Since the project has been dropped out, Labour Welfare Fund paid in excess to the labour welfare board has to be adjusted in the future payments.

**D)Storm Water Drains not converted in to rain water harvesting structures.**

Storm Water Drain Project along the Kovalam Basin which was constructed at the cost of Rs.8,59,32,668/- has been completely abandoned.

When the project review meeting was conducted by the Commissioner on 13.12.2022, it has been decided to modify the storm water drains into rain water harvesting structures. But on physical verification it was found that the drains were not converted to rain water harvesting structures till date. (September 2023)

Hence the expenditure of Rs.8,59,32,668 made towards the Kovalam Basin Storm Water Drain Project is considered to be unfruitful in audit.

Picture No.01	
	
Early Stage	Current Stage
<b>Place : Pkg 05, Outfall 09, Zone 15, Div 192, Bay Watch 4<sup>th</sup> Cross Street</b>	
Picture No.02	





Picture No.03



Picture No.04



**E) Supervision Charges were paid to the project monitoring consultant, for the non-working period owing to an inadmissible expenditure of Rs.1.53 Crore.**

As per the council resolution 89/20, dated: 03.02.2020, the project monitoring Consultant M/s.Arvee Associates was awarded an amount of Rs.9,80,45,021/- to supervise and monitor the Kovalam Storm Water Drain Work of a stretch of 52.47 K.M., at the cost of Rs.270.38 Crore.

The Storm Water Drain in the Kovalam Basin was divided into 14 packages and work order was issued on 15.07.2019 during the course of work a stop notice was issued by the TNCZMA on 23.12.2020 for not getting the NOC from the CRZ.

The work executed till 31.12.2020 was completely abandoned thereafter. An amount of Rs.1.53 cr. was paid to M/S.Arvee Associates for the period of 11 months from 01.01.2021 to 30.11.2021 through the voucher No.2BPV/11127/12/2021-22, dated:29.12.2021.

The amount of Rs.1,53,78,922 incurred after the work was abandoned on 31.12.2020 has to be taken as inadmissible expenditure.

**Abstract**

<b>Sub Para No.</b>		<b>Amount in Rs.</b>
(A)	-	-----
(B)	-	20,72,06,470/-
(C)		1,23,05,985/-
(D)		-----
(E)	-	1,53,78,922/-
<b>Total</b>	-	<b>22,25,85,392/-</b>

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

**Non remittance to the Government Account**

**4.2.1.8. Non –remittance of Unspent Government Grant and Accrued interests in Saving Account into the State Government Account**

Non – remittance of Unspent Government Grant after disbursement to the beneficiaries under the scheme Dr.Muthulakshmi Reddy Maternity Benefit Scheme (MRMBS) and Accrued interests in Savings Bank Account into the State Government Account – Rs.1276.41 lakh.  
(Greater Chennai Corporation, Medical Services Department – 2020–21)

**A) Non – remittance of Unspent Government Grant after disbursement to the beneficiaries under the scheme Dr. Muthulakshmi Reddy Maternity Benefit Scheme (MRMBS) into the State Government Account – Rs.11,29,88,000/- (Greater Chennai Corporation, Medical Services Department, Para No.11/2021–22)**

As per the proceedings of Director, Public Health and Preventive Medicine No.034830/1mm/S5/2021, dated 30.04.2021, a grant amount of Rs.40,92,28,000/- was released under Dr.Muthulakshmi Reddy Maternity Benefit Scheme to be implemented by the Medical Services Department, Greater Chennai Corporation for the year 2021–22. An amount of Rs.29,62,40,000/- was disbursed to the beneficiaries during the year 2021–22. As per the proceedings of Director, Public Health and Preventive Medicine No.095581/mmn/S5/2021, dated 28.03.2023, the remaining unspent Grant amount of Rs.11,29,88,000/- has not yet been remitted in to the State Government. Hence, the amount of Rs.11,29,88,000/- should be remitted into State Government Account.

**B) Non –remittance of Interests accrued in Savings Bank Accounts under Dr. Muthulakshmi Reddy Maternity Benefit Scheme into State Government Account – Rs.1,46,53,001/- (Greater Chennai Corporation – Medical Services Department, Para No.13/2021–22)**

Grant received for Dr.Muthulakshmi Reddy Maternity benefit scheme is maintained as Savings Bank Accounts in Medical Services Department, Greater Chennai Corporation.

A sum of interest Rs.1,46,53,001/- accrued of the above scheme for the year 2021–22. As per the letter of Public Health and Preventive Health Directorate No.095581/MCH – MRMBS –S5–2023, dated.24.06.2023, the accrued interest was not yet been remitted back into the State Government Account.

Hence, the amount Rs.1,46,53,001/- should be remitted into State Government Account.

**Table No.17: Interest accrued in the account of Scheme Fund**

Sl. No.	Zone	IOB SB Account No.	Interest earned for the year 2021–22 (Rs.)
1)	GCC	3535	2725556
2)	Thiruvottiyur	30000	577984
3)	Manali	5600	286908
4)	Madhavaram	5694	566980

Sl. No.	Zone	IOB SB Account No.	Interest earned for the year 2021-22 (Rs.)
5)	Tondaiyarpuram	0099	2050620
6)	Royapuram	2406	918017
7)	Thiruvika Nagar	3335	1125968
8)	Ambattur	5561	715969
9)	Annanagar	4358	1060318
10)	Teynampet	7371	1044130
11)	Kodambakkam	0961	804876
12)	Valasaravakkam	6922	534795
13)	Alandhur	6611	388143
14)	Adayar	9302	872870
15)	Perungudi	7425	559262
16)	Sozhinganallur	1013	420605
Total			14653001

**Abstract**

Sl.No.	Sub Para No.	Amount in Rs.
1)	(a)	11,29,88,000/-
2)	(b)	1,46,53,001/-
Total		12,76,41,001/-

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received.

#### **4.2.2. Other City Municipal Corporations:**

The following 11 Audit Observations pertaining to 20 Other City Municipal Corporations apart from Greater Chennai Corporation are brought to the notice of the Government.

#### **Revenue Loss**

##### **4.2.2.1. Trade license fees collected lesser than the fixed.**

Tambaram Corporation – Pallavaram Zone – Short collection of revised Trade License Fees from 167 trade organisations – Loss to the tune of Rs.14.04 Lakh.  
(Tambaram Corporation – 2021–22 – Para No.45(b))

As per Section 249, 258, 262, 270, 280 and 286 of the Tamil Nadu District Municipalities Act 1920, it is mandatory to collect trade license from the trade organisations including commercial and industrial units running within the municipal limits. This fee may be amended from time to time by the Municipal Council.

Accordingly, the Rate of Trade License Fees of Pallavaram Municipality (merged with Tambaram Corporation on 03.11.2021) was revised and published in Kanchipuram District Gazette No.04/2019. (Pallavapuram Municipality No.4195/2017/H.1, dated 07.02.2019 & Council Resolution No.266, dated .28.09.2018)

In the year 2021–22, the trade license of 1098 organizations was renewed and an amount of Rs.64,56,419/- was collected as license fee from the Pallavaram Municipality now merged with Tambaram Corporation. While verifying these records in audit, it was found that there was a loss of Rs.14,04,805/- due to the short collection of trade license fee from 167 organizations as shown in the annexure (Annexure No.5).

An audit observation has been raised in the Para No.100/2019–20 and Para No.80/2020–21 regarding non-collection of revised trade license fees in Pallavaram Municipality. Despite this, the continuous short collection of revised trade license fee in the year 2021–22 shows the indifference of the administration.

Trade license fees are levied by the Sanitary Inspector and collected from the relevant Trade Organization. In the year 2021–22, the Sanitary Inspector have favorably raised short demand to 167 trade organizations out of 1098 trade organizations without any justification. By this it is clear that sanitary inspector have personally given favor to some companies.

Therefore, the loss of Rs.14,04,805/- occurred due to short collection of revised trade license fee should be recovered from the appropriate persons.

#### **Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received.

#### 4.2.2.2. Building license – Loss due to belated implementation of new rate of building license fees.

Tiruppur Corporation – Due to belated implementation of Tamil Nadu Combined Development and Building Rules, short collection of building license fees and other charges Loss Rs.176.68 Lakh.  
(Tiruppur Corporation – Para No.36/2021–22)

As per G.O.(Ms)No.18, Municipal Administration and Water Supply Department, dated 04.02.2019. The Tamil Nadu Combined Development and Building Rules 2019 have been published in Tamil Nadu regarding the issue of building permission and planning permission in all local bodies and published in the Tamil Nadu Gazette No.43, Part III Section 1(a), dated 04.02.2019. As per Commissioner of Municipal Administration Circular No.31159/2018/DB3, dated 05.03.2019, it is ordered to follow the above new building rules in all the Corporations and Municipalities. Further, the Corporation Commissioners, have been directed to increase these fees and get the approval from the Corporation Council and send it within 08.03.2019.

However, the new building rules were not immediately implemented in the Tiruppur Corporation. As per the Tiruppur Corporation Council Resolution No.135, dated 21.09.2021 and Tiruppur District Gazette No.9, dated 03.11.2021 the new rates have been fixed w.e.f., 03.11.2021 as shown below;

Rate of building license fees to be collected as per the new Building Rule'2019.

1) Building License fees:

Type of building	Floor	Residential	Industrial	Commercial
		(Rs. / 10 Sq.m.)		
Rcc Roof	Ground floor	400	600	800
Rcc Roof	First Floor	600	800	1000
Rcc Roof	2 <sup>nd</sup> floor	700	1000	1200
Rcc Roof	3 <sup>rd</sup> floor	800	1200	1400
Rcc Roof	4 <sup>th</sup> floor and additional floor	1000	1500	2000
Rcc Roof	Basement Floor	400	–	800

2) Building debris removal service charge –Rs.900/– for 10 Sq.m.

3) Building plan approval charge Rs.150/per Copy, 3 x Rs.150= Rs.450/–

4) Rain water harvesting deposit amount

i)	Upto 1200 Sq.ft	–	Rs.2500/–
ii)	1201 Sq.ft to 2400 Sq.ft	–	Rs.5000/–
iii)	Above 2400 Sq.ft	–	Rs.10000/–

5) Display Board Charge = Rs.1500/–

6) Basic Amenities and Infrastructure charge in case of commercial or Industrial building = Rs.285/– per 1 Sq.m.

7) Layout approval charge – Rs.1000/–

8) Septic tanks charge – Rs.500/–



When the local body elections were not held and there was no elected council, the commissioner had held full administrative responsibility as a special officer, and the new fee rates for building licenses were not implemented from the date of issue of the Government order. Discriminating without prejudice, the Commissioner is solely responsible for belated implementation.

In compliance with the above Government Order, the Karur and Erode City Municipal Corporations situated around Tiruppur City Municipal Corporation were implemented the new building license fees in the year 2019–20 itself.

Therefore, due to belated implementation of the new rates for building licenses in this Corporation, there has been a revenue loss of Rs.1,76,67,586.00 in the year 2021–22 as per Tiruppur Corporation Audit Report Para No.36. This loss amount should be collected from the concerned officials.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. The Commissioner of Tiruppur Corporation furnished a reply, stating that due to administrative reason and covid–19 Pandemic, the rate was not enhanced in time.

Since at the time the new rate was implemented in Karur and Erode Corporations situated around Tiruppur Corporation, the reply of Commissioner of Tiruppur Corporation is not acceptable. Hence the para is Pending.

**4.2.2.3. Providing water supply connection – Short collection of Road cut Restoration charge – Loss of revenue.**

Providing new water supply connection under Water Supply and Drainage Fund – short collection of road cut restoration charges – Loss to the tune of Rs.16.46 lakh.  
(Tiruppur Corporation – Para No.18/2021–22)

As per G.O.(Ms).No.97, Municipal Administration and Water Supply Department, dated 12.07.2007 and Circular No.748/08/WS.(2), of the Commissioner of Municipal Administration dated 21.09.2009, the road cut restoration charges should be collected from the year 2009–10 when the Municipal area roads are cut and new drinking water connections are provided. And every year from 2009–10 onwards an increase of 5% should be collected from the previous year's fee. As per the above Government order 5% increase in road cut restoration charges from 2009–10 to 2021–22 and the amount to be fixed for the year 2021–22 is as follows;

**Table No.18 Details of road cut restoration charges to be collected**

Sl. No.	Length of the road	Gravel Road/ Sand Road		Bitumen Road		Concrete Road	
		Amount in Rs.					
		2009–10	2021–22	2009–10	2021–22	2009–10	2021–22
1)	0–30 Meter	1050	1888	2250	4041	2600	4670
2)	31–90 Meter	1650	2964	2850	5120	3200	5744

Out of total 2895 files in the audit year, 1828 files submitted for audit were found to be short collected.

This defect has already been pointed out in audit in the Para No.19, 22 and 25 & 26 of Tiruppur Corporation Audit Report 2018–19, 2019–20 and 2020–21 respectively. However, the continuous of the same defects in the year 2021–22 shows the negligence of the administration.

As stated above, due to non – collection of revised rate of road cut restoration charges lead to the revenue loss of Rs.16,45,848/- in the year 2021–22 as per Tiruppur Corporation Audit Report Para No.18. The loss amount should be collected from the person responsible and credited in to the Corporation Fund.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. An interim reply was furnished by the Commissioner of Tiruppur Corporation, stated that the enhancement 5% every year is modified and fixed only through online service website of Municipal Administration and Water Supply Department. Due to this it was not collected in the revised rate.

Without taking any action to rectify the defects as mentioned in audit observation by the Commissioner of Tiruppur Corporation pointed his fingers to the Director of Municipal Administrations inaction is not acceptable and the loss amount was not collected. Hence, the para is pending.

**4.2.2.4. Miscellaneous demand adjusted against lease deposit without balance in the deposit register – Loss.**

Miscellaneous demand was adjusted against lease deposit without balance in the deposit register during the audit year resulting in loss of Rs.9.90 Lakh.  
(Hosur Corporation – Para No.71/2021–22)

In Hosur corporation, during the audit of lease deposit register (miscellaneous demand), it was observed that the lease deposit remitted by the lessee (Thiru.Rajendraprasad) Rs.9,90,000/- was refunded to him during the year 2020–21 as per the table below. While, actually, the lease deposit was refunded in the year 2020–21, the same amount was brought back to the deposit register as opening balance for the year 2021–22 to the lessee's (Thiru.Rajendraprasad) account and subsequently the deposit was adjusted against the demand owed by the concerned lessee. Adjustment of lease deposit while there is no balance in the deposit register against the demand from lessee has resulted in a loss of Rs.9.90 Lakhs.

**Table No. 19 – Details of deposit remitted and deposit adjusted**

S.No.	BPV No./Date	S.No. and Page No. of Deposit Register	Contractor (Thiru.)	Amount in Rs.
1)	985/14.12.2020	45/96 (2020–21)	Rajendraprasad	990000
2)	904/24.03.2022	19/467(2021–22)	Rajendraprasad	990000

Therefore, the amount of Rs.9.90 lakhs has to be collected from the lessee and remitted to the Corporations' account.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply was received.



**4.2.2.5. Short Collection of UGD Service Charges.**

Commercial type of Property Tax buildings were provided with residential type of UGD Connections – Short Collection of UGD Charges – Recurring loss of revenue to the tune of Rs.85.69 Lakh (Tiruchirappalli Corporation Para Nos.32, 41, 44 & 57A/2021–22)

As per Tiruchirappalli Corporation special officer's Resolution No.559 dated 11.09.2020 and Tiruchirappalli District Gazette special publication No.07/22.04.2021, fees for Residential and Non–residential UGD service connections has been fixed and approved as follows; These rates have been implemented w.e.f., 01.04.2021.

**Table: 20–Details of revised UGD service charges**

Assessment based on Property Tax [Square feet]	From 01.04.2021 UGD service charges (Rs. per Month)		
	Residential	Commercial	Industrial
<500	100	300	300
501–1200	140	420	420
1201–2400	180	540	540
2401*	220	660	660

If the usage of building is residential then the underground sewerage (UGD) connection should be provided in residential mode. If the building is commercial, then the UGD connection should be provided commercially.

It was noticed, in Tiruchirappalli City Corporation that Out of total 60205 UGD connections provided till 2021–22, 57583 connections are residential and 2622 connections are non–residential.

On cross verification 57,583 residential UGD connections, with their respective property tax demand, it was observed that for 2504 UGD connections and their building usage is in commercial mode.

As such the Property Tax demand of commercial buildings for 2504 items, the UGD connections provided only residential type of UGD connections instead of commercial type. Accordingly the demand for monthly service charges for UGD connections are shortly fixed and collected for the year 2021–22 which leads to loss of revenue of Rs.85,69,140/– to the Corporation.

**Details of UGD service charge loss for the year 2021 – 2022**

S. No	Zone	Audit Report Para No.	No. of Connections	Loss Rs.
1	Srirangam	57(A)	283	8,55,920
2	Ariyamangalam	41	413	13,64,160
3	Ponmalai	32	456	16,34,400
4	K–Abisekapuram	44	1352	47,14,660
<b>Total</b>			<b>2504</b>	<b>85,69,140</b>

To confirm this, about 10% of the cases were physically verified along with the Corporation officials and found that commercial buildings were provided with residential type of UGD service connection.

Analysing the reason for violation in audit, the defective UGD connections were given before 2017, [before the implementation of UTIS Software] without considering the nature and type of the property tax assessed on buildings. Since separate assessment numbers were fixed for property tax & UGD connections before 2017, there was no correlation and the defect was not identified. Human error on the part of staff who enter the data is the main reason for this defect.

After 2017, UTIS software was introduced and based on the type of the property tax assessed, UGD connections service charges were fixed and collected and after that no discrepancies seen. Also, a special crew can be formed to analyse by field visits and curtail the recurring loss as detailed in audit, and huge revenue loss may be prevented to the Corporation.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received.

**4.2.2.6. Deepening of Authoor Dam– work not completed within contract period– excavated earth not sold as per Government order.**

Deepened and Excavated sand from Authoor Dam was not sold and remitted to Government Head of Account as per Government Order – As per the work order, the work was not completed within the contract period – penalty was not levied – 5% withheld amount was not deducted – Amount to be recovered Rs.91.89 Lakh. (Dindigul Corporation – Para No.28/2021–22)

Name of the scheme	Capital Grant Fund 2017–18	
Name of the work	Deepening of Authoor dam for storing more water	
Estimate	Rs.10.17 Crore	
Third & part Bills / Amount	2/26.8.2021 Rs.1,95,87,118/-	B 85/26.8.2021, Rs.1,00,00,000/- B 116/22.9.2021, Rs.50,00,000/- B 146/19.11.2021, Rs.40,00,000/-
Total value of work done	Rs.8,72,10,956/-	
M.Book No.	6,75,84/2018–19, 105/2020–2021.	
Contractor	Mr.Tamilrajan	
Date of Commencement	01.03.2019	
To be completed on	30.09.2020	
Contract Period	18 Months	

**The following defects are noticed in this work:**

- A. In G.O Ms.No109, Municipal Administration and Water Supply (Corp 2) Department, dated 01.11.2018 revised technical sanction was accorded for deepening of Authoor Dam for storing more water under the Integrated Gap Filling fund (2014-15) at an estimated cost of Rs.20.00 Crore. As per the above Government Order the excavated earth should be sold and the amount should be remitted into Government Account and also it should be monitored by Director of Municipal Administration. In continuance, as per the Dindigul Corporation Commissioner Letter R.O.C.No.2398/2014/C2, dated 05.09.2019, the already excavated earth of 7,08,180 m<sup>3</sup> along with newly excavated earth of 10,41,084 m<sup>3</sup> (Page.no.8 of Measurement book 84/2018-19) Estimate cost of work Rs.10.17 Crore which is in progress. The total excavated earth of 17,49,264 m<sup>3</sup> should be sold at the rate Rs.129.12/m<sup>3</sup>; and the amount Rs.22,58,64,968/- (17,49,264\*129.12) should be remitted to Government Account.
- B. As per work order R.O.C.No.2398/2018/E4, dated 01.03.2019 this work is to be completed within 18 months from the date of issue of work order (i.e.30.09.2020). But this work is not completed even after 2 years 4 months from the probable month of completion. Extension of time was also not granted.

As per the Condition No.3 of the work order, if the work is not completed within the agreement period (i.e.18months), liquidated damages @ 0.1% of the unfinished value of work will be levied per day till their completion. The penalty is calculated as follows

**Table No.21: Details of Penalty Calculation**

Work order date	01.03.2019
Work to be completed on	30.09.2020
Para drafted on	02.12.2022
Calculation of penalty for the days	821 Days (01.10.2020 to 02.12.2022)
Total Estimate	Rs.10,17,00,000/-
Total value of work done	Rs.8,72,10,956/-
Unfinished value of work	Rs.1,44,89,044/-
0.1% of Unfinished value of work	Rs.14489/-
Amount of penalty	821 days x 14489=Rs.1,18,95,469/- Restricted to 5% Estimate value Rs.50,85,000/-

So the amount Rs.50,85,000/- must be collected from the contractor.

- C. As per Condition.No.5 of the work order R.O.C.No.2398/2018/E4, dated 01.03.2019 5% of the amount should be withheld from each and every bill. But 5% of withheld amount was not deducted as follows;

**Table : 22 – Details of Undeducted / withheld amount**

Sl.No.	BPV.No/Date	Total value of work done Rs.	5% of withheld amount to be deducted Rs.	Amount deducted Rs.	Difference Rs.
1)	1/17.06.2020	30914975	1496625	0	1496625
2)	15/19.09.2020	31977595	1629325	0	1629325
3)	02/26.8.2021	19587118	978530	0	978530
Total		82479688	4104480	0	4104480

So, the 5% of withheld amount for Rs.41,04,480/- should be recovered from the contractor and maintained in Corporation Fund until the defect liability period. Administrative action has to be taken against the officials for not having deducted the retention amount in the contractor bill.

Abstract	
A	0
B	5085000
C	4104480
Total	9189480

**Reply:**

This observation has been communicated to the Director of Municipal Administration. The reply furnished as follows;

**Sub para (a)** It has been replied that the auction procedure was conducted to sell the excavated sand as per government order, since no one participated in the auction, the excavated sand could not be sold.

**Sub para (b)** It has been replied that since 01.10.2020 the water level of the dam was always above 10 feet and also due to frequent rainfall, the work could not be completed within the stipulated time.

**Sub para (c)** It has been replied that necessary action is being taken to deduct 5% of the withheld amount. These observations were not rectified. Hence the observation is pending.

**Excess Expenditure**

**4.2.2.7. Bitumen floor laid by the contractor was damaged within the maintenance period (Defect Liability Period) – Amount not adjusted from the contractor's deposit.**

Bitumen floor work undertaken – within maintenance period – The Bitumen floor laid by the contractor was damaged – Without deducting from the contractor's deposit – Expenditure on renovation work carried out from capital funds – Rs.8.44 lakhs to be recovered from contractor's deposit.

(Tiruppur Corporation – Para No:100/2021–22)

Construction work of temporary bus stand at kovil vazhi in Tiruppur Corporation Zone–3 has been carried out by Mr.S.Selvaraj, contractor. In this work, bitumen floor was damaged before the contractor liability period. An estimate of Rs.8,44,976.00 has been prepared for the restoration of damaged bitumen floor. Mr.S.Selvaraj, who did the work, did not come forward to do the renovation. So the work was completed by Mr.M.Nithyanandhan, the contractor. Payment for this work was made from the Capital Fund.

Defects liability period for laying of bitumen floor as per Rules 56(a) of Contract Notice is 12 months. The contractor shall be fully liable for damages during the said period as per the provisions of the contract.

Also, in the contract notification Rules No.12, 52, 60 and 61, the damage in the works carried out by the contractor should be repaired immediately by the contractor. It has also been stated that in case of failure, the corporation administration will carry out the repair and the cost incurred for the same can be deducted from the deposit of the said contractor.

Accordingly, Tiruppur Corporation Commissioner's letter M.No.247/S/2019-20. dated 26.11.2020 has informed that the above work to be renovated at a cost of Rs.8,44,976/- and should be completed with the amount kept in the corporation's deposit account after deducting from the Mr.S.Selvaraj contractor deposit. However, on completion of the work the amount of Rs.8,44,252/- has been disbursed from the capital fund and not from Mr.S.Selvaraj contractor's deposit fund. Hence, this expenditure amount Rs.8,44,252/- shall be deducted from Mr.S.Selvaraj, contractor's deposit fund and credited to the Corporation Fund.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. A reply was furnished that the amount mentioned in the Para Rs.8,44,252/- was adjusted in GJV/032/23-24/RF 0005232, dated 17.10.2023, recovered from Thiru.S.Selvaraj, contractors deposit amount and credited to Corporation fund. The loss mentioned in the para was adjusted.

**4.2.2.8. Excess amount calculated and paid in the work bills – loss.**

Excess amount paid in favour of Contractor, due to wrong entries made in the M.Book Rs.39.02 Lakh. (Dindigul Corporation Para No.30/2021-22)

In Dindigul Corporation as a part of Under Ground Drainage scheme the following work has been carried out.

Scheme	-	Under Ground Drainage
Work		Package II – Under Ground Drainage – Works conducted in part II & III
Estimate	-	Rs.17.93 Crore
Administrative Sanction 94th	-	G.O.Ms.No.554, MAWS Dept., dated 30.12.2019.
Date of commencement of work	-	03.12.2007
Date of Completion of work	-	24.09.2020
Value of work done in 93rd part bill	-	Rs.14,82,59,940/-
Value of work done in 94th part bill	-	Rs.14,91,56,585/-
BPV No / Date	-	195/25.02.22 – Rs.40,85,672/-
Contractor	-	M/S KARAD Projects and Motors Ltd. Chennai

The following defects are noticed in the above work.

As per page No. 16 of the M.Book 3217/2017-18, the 93rd and part bill was admitted for the above work. The value of work done is Rs.14,82,59,940/-. While sanctioning the 94<sup>th</sup> part and final bill, in the M.Book (Page No.30 of 31/2018-19), the payment already done was mentioned as Rs.14,43,57,816/- as against Rs.14,82,59,940/- which is Rs.39,02,124/- lesser than the actual. This amount Rs.39,02,124/- paid in favour of contractor, is a loss to the scheme fund. So this loss should be recovered from the concerned contractor. Otherwise this loss has to be recovered from the persons responsible.

**Table No : 23 Details of Calculation of bill amount**

Sl. No.	Description	Actual amount to be paid	Amount paid
		Amount in Rs.	
1)	Value of work done upto 94th bill (Final Bill)	14,91,56,585/-	14,91,56,585/-
2)	Value of work done upto 93rd bill (Amount already paid )	14,82,59,940/-	14,43,57,816/- (Wrongly Calculated)
3)	Difference (Sl.No.1-2)	8,96,645/- (Amount to be paid)	47,98,769/- (Amount paid)

Amount to be paid	=	Rs.8,96,645/-
Amount paid	=	Rs.47,98,769/-
Excess amount paid	=	Rs.39,02,124/-

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. It has been replied that the part and final bills from 1 to 94 related to this work is under verification. After due verification if there is any over expenditure it will be recovered from the contractor and the same will be taken receipt in the Corporation Account. Amount noted in the observation was not recovered. Hence the observation is pending

**4.2.2.9. Goods and Service Tax exempted 12% goods and service tax included in estimate and amount allowed to the contractor.**

Swachh Bharath Mission –Segregation of garbages through bio-mining process in the Corporation garbage collection centers –Goods and Service Tax Exempted – 12% Goods and Service Tax included in estimate and amount allowed to the Contractor – Loss of Rs.33.47 lakh. (Tambaram Corporation Para Nos.283, 284, /2021-22)

Goods and Services Tax Act 2017 Goods and Service Tax Committee's Circular No.12/2017, Dated.28.06.2017 Serial No.3 Chapter 99 and Tamil Nadu Gazette No.202/29.07.2017 The following data is provided regarding the levy of Goods and Service Tax for cleaning works.

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent)
3	Chapter 99	"Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Government by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution."	Nil

According to Article No.243W of the Constitution of India, garbage disposal is a mandatory function in the Corporation, so Goods and Services Tax is exempted.

In a meeting headed by the Chief Engineer, CMA office held on 21.02.2018, for price refixation committee of garbage removal for the year 2017-18, the price per tonne for removal of garbage is fixed as below;

The base Rate already approved in the year 2016-17	Rs.519.00 Per cu.m
Add 10% of the cost for the year 2017-18	Rs.51.90 Per cu.m
Sub Total	Rs. 570.90 Per cu.m
Add 12% for GST	Rs. 68/50 Per cu.m
Total	Rs. 639.40

Based on this, the price for removal of one tonne of garbage has been fixed at a rate of Rs.639.00 including 12% Goods and Service Tax.

Also, in the tender called for by the corporation, it is stated that goods and services tax rate should be included in the tender amount. So the amount quoted by the contractors in tender is also inclusive of goods and services tax rate.

In Tambaram corporation, for segregation and removal of garbages, 12% Goods and Service Tax is admitted in the bill and the amount is paid to the contractor resulting in the loss of amount Rs.33,47,015/- as shown in the Annexure (Annexure No.06). The loss amount should be collected from the person responsible.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received.

**Financial Malpractice**

**4.2.2.10. Fake challans for the payment of EPF and ESI contributions of the labours submitted by the contractor – Highly Irregular.**

Sivakasi and Tiruchirappalli Corporations – Out sourcing of Labours – Fake challans produced by the contractors for the payment of EPF and ESI contribution of the labours as remitted in the respective head of account – Irregular – Loss of Rs.79.89 Lakh. (Sivakasi and Tiruchirappalli City Corporations/2021-22)

As per Commissioner of Municipal Administration proceedings K.Dis.No.28369/13/2018, dated 04.12.2018, under the Solid Waste Management Scheme in Sivakasi Corporation, labours have been engaged by outsourcing for carrying out cleaning work. Similarly in Tiruchirappalli City Corporation, contract labourers have been engaged under Swachh Bharat Mission Project.

Along with the daily wages for these labourers, EPF [Employer's Contribution 13%] and ESI [Employer's contribution 3.25%] is being paid every month to the Contractor by the Corporation. As per the terms of contract, the bill for the following month will be admitted only after the submission of the details of payment of EPF and ESI contribution of the labourers by the Contractor in respective Government Head of Account.



In this regard, during the course of audit, when the genuinity of the challans submitted along with the bill, by the contractor were verified in the concerned website [<https://unifiedportal-epfo.epfindia.gov.in>], it was found, that there was shortage in payment and also fake challans were furnished by the contractors along with the bill.

Thus, in the year 2021–2022 as shown in the annexure (Annexure No.7), Rs.79,88,793/- has been defrauded by the contractor avoiding the payment of EPF and ESI contribution of the labours in the appropriate Government Account.

The above loss to be recovered from the concerned contractor and credited to the respective Government Head of Account and also appropriate legal action may be taken against the contractor for submission of fake challans.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. Interim reply received from Sivakasi Corporation stated that action has to be taken to collect the amount and Tiruchirappalli City Corporation reply yet received.

**Government Grant not utilised properly**

**4.2.2.11. Grant received for implementing project was used for routine administrative expenditure – Project not implemented.**

Dedicated Water Supply Scheme – Water supply control equipment purchased for Rs.176.00 lakh has not been put to use even after 8 years and grant of Rs.429.30 lakhs received for this project implementation was used for day to day administrative expenses in contravention of the rules – Administrative sanction was accorded in 2018, but technical sanction has not been obtained even after 8 years.  
(Salem Corporation – Para No.29/2021–22)

In Salem Corporation, drinking water is supplied through Dedicated Water Supply Scheme receiving Cauvery water from Thottilpatti, Mettur through transmission mains received in 56 overhead water tanks within the corporation limits. In package VII, SCADA (Supervisory Control and Data Acquisition) system was planned for 22 new over-head tanks and 34 old over-head tanks for an estimate of Rs.6.07 Crore.

During the first stage of the SCADA works, equipment like PLC panel boards, UPS inverter battery and pressure sensors were purchased for Rs.176.00 lakhs vide file No.SS2/18045/1–3/Pack VII– on 05.12.2016.

During the second stage, administrative sanction was accorded in the empowered committee meeting for Rs.429.30 lakhs under Capital Grants Fund and Operation and Maintenance Fund for the year 2018–19 out of the total estimate of Rs.477.00 lakh. The amount of Rs.429.30 Lakh was received by Salem Corporation on 22.01.2019.

But after a delay of 18 months from the date of administrative sanction, the Salem Corporation requested technical sanction from the Commissioner of Municipal Administration for Rs.356.00 Lakhs only vide letter R.C.No.E2/3657/2020, dated 15.07.2020 while the administrative sanction was for Rs. 429.30 lakhs.



The Chief Engineer Directorate of Municipal Administration vide letter R.C.No.7131/2020/DO1, dated 07.08.2020 pointed out the defects in the estimates prepared for SCADA and requested to revise and resubmit it.

Also, after a lapse of 2 years, the Commissioner, Salem Corporation requested technical sanction vide R.C.No.E2/14447/2017, dated 23.12.2022 from The Chief Engineer, Directorate of Municipal Administration and the same has not been obtained till date.

**The following defects were noted in audit:**

A) In the first stage, since the equipment like PLC panel board, UPS inverter battery and pressure sensor which were purchased for Rs.176.00 Lakh on 05.06.2016 and has not been used for 8 years as of 2023, the equipment has become outdated and incompatible with the current technology.

B) In the second stage, while administrative sanction was accorded on 18.04.2018 for Rs. 429.30 lakhs, technical sanction has not been obtained even after 6 years as of 2023 which shows the carelessness of the administration of the Salem Corporation.

Additionally, while it has been specifically instructed not to divert the funds allotted for the scheme, but the earmarked fund is directed and utilised for day to day administrative expenses which is a violation of the laid rules.

Because, the corporation has been extremely careless and also has not planned the project properly, the project of Rs. 6.05 Crore could not be brought to public utility and also has resulted in locked-up funds.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. No reply has been received.

**4.2.3. Municipalities:**

The following 11 Audit Observations pertaining to Municipalities are brought to the notice of the Government.

<b>Revenue Loss</b>
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**4.2.3.1 Infrastructure and Basic Amenities Charges are not collected for special buildings.**

Infrastructure and Basic Amenities Charges for special building and commercial buildings are not collected while issuance of building license – Revenue loss amount of Rs.44.81 lakh.
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Based on the new building rules published in the Tamil Nadu Combined Development (&) Building Rules 2019 in G.O.(Ms).No.22, Housing & Urban Development Department, dated 25.01.2008 have been amended are as follows;

As per G.O.(Ms).No.01, Housing & Urban Development(U.D.4(1)) Department, dated 05.01.2021, "f)'Special category building' means the following buildings measuring up to 18.30 metres in height situated in a site, (i) a single building with more than two floors; or (ii) a single building with not more than two floors having a total floor area of not less than 300 square metres; or (iii) more than one building, irrespective of the number of the floors in a building"

According to this, a building having three floors including ground floor or building area of 300 square meters and above is to be considered as special building. For this building, as per G.O.Ms.No.86, Housing & Urban Development department, dated 28.03.2012 (a) For Chennai Metropolitan Areas Rs.375.00/sq.m., and (b) For other than Chennai Metropolitan areas Rs.188.00/Sq.m., should be collected as Infrastructure and Basic Amenities charges. Due to Non-collection / Short collection of these Infrastructure and Basic Amenities Charges, total amount of Rs.44,80,500/- loss to the Government by the permits issued by the following Municipalities as per annexure (Annexure No.8).

The loss amount should be recovered by serving revised demand notice to owner of these buildings, otherwise it should be collected from the responsible officer and deposited in to the Municipal Fund.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. Raised in the Municipalities of Kanchipuram, Anagaputhur, Maraimalai Nagar, Pallavaram, Sembakkam, Ambur, Vaniyambadi, Pernampet and Ulundurpet, reply was received from Ulundurpet Municipality stating that, since the building mentioned in the objection is a residential building, there is no need to collect infrastructure and basic amenities charges. This is an incorrect reply and the objection is pending since no reply received from other Municipalities.

#### 4.2.3.2. Non-collection of Solid Waste Management user fees.

Solid Waste Management user charges collected under Solid Waste Management Scheme – Demand was not raised for the Ward No.33 particularly – Loss of Rs.18.36 lakh. (Tambaram Municipality Para No. 46/2021-22)

The Central Government Waste Management Rules, 2016 have been enacted and the powers conferred under Sections 3, 6 and 25 of the Environment (Protection) Act, 1986 (Act No. 29/1986). Tamil Nadu Municipal Corporations Act 1920 Chapter VIII Sections 153, 156, 157, 158, 160 and 161 empowers the Commissioner to collect User charges for disposal of solid waste from local bodies.

Accordingly, Kanchipuram District Gazette No.7, dated 01.07.2017, Commissioner of Municipal Administration Letter No.6961/2017/H, dated 06.06.2017 (Municipal Resolution No. 1635, dated 23.02.2017) Solid Waste Management Sub Rules – 2016, as per Rule No.4(3), from 01.04.2017 it has been ordered to collect user fee for collection of garbage in municipal areas. In this resolution, the user charges for residential and commercial buildings have been fixed as per details in Annexure (Annexure No.9(a), (b) and (c)).

It has been ordered that these user charges to be collected along with the property tax, user charges has not been collected for 103 property assessments out of 42364 property assessments in Tambaram Municipality as per the details in Annexure (Annexure No.9(d)). 93 commercial buildings out of 103 are in same ward (Ward No.33 MEPZ). The Sanitary Inspector does not raise user fee demand for these commercial buildings as a personal concession to those buildings.

Due to this, from the year 2017-18 to 2021-22, the amount of Rs.18,36,000/- has been recurring loss to the municipality. This loss amount should be collected along with the property tax, otherwise the amount should be recovered from responsible officers and remitted in to the municipal fund.

Further, departmental action is recommended against the Sanitary Inspector, who acted in such a unilateral concession.

#### **Reply:**

This audit observation has been communicated to the Director of Municipal Administration. No reply has been received.

#### 4.2.3.3. Property Tax not Levied.

Property Tax not Levied from the half year after completion certificate issued by CMDA  
– Loss to the tune of Rs.531.80 lakhs

As per Tamil Nadu Municipalities Act 1920 Rule No.81A– All buildings in the municipal area should be assessed property tax. According to this rule, property tax is being assessed and collected in municipalities on the basis of annual rental value.

Also, in Rule 89, **Owner's obligation to give notice of construction, re–construction or demolition of building.** – (1) (a) If any building in a Municipality is constructed or re–constructed, the owner shall give notice thereof to the 2[Executive Authority] within fifteen days from the date of completion or occupation of the building, whichever is earlier. According to this, the property should be assessed from the date of completion *or* date of occupation, whichever occurs first.

But as per the details in Annexure (Annexure No.10), the buildings situated in the municipal areas for which completion certificate issued by the Chennai Metropolitan Development Authority (CMDA) have not been assessed. Due to this, the Municipalities have incurred a loss of Rs.5,31,80,424/–. Therefore, property tax demand should be raised and the amount collected from the half year for which the completion certificate of the buildings issued by the CMDA.

#### Reply:

This audit observation has been communicated to the Director of Municipal Administration. No reply has been received.

#### 4.2.3.4. Layout Approval – Non Collection Of Land Use Conversion Charge.

Non collection/ Short collection of Land Use Conversion Charges on Layout approval –  
Loss Rs.44.89 Lakhs.

As per G.O. Ms. No. 79, Housing and Urban Development (UD4(3)) department, dated 04.05.2017, Rule No.9 has mandated that 3% of the market value of the area in which the layout has been subdivided shall be levied as land use conversion charges and remitted to the appropriate government head. .

"The Local authority. On receipt of the prior concurrence of the Director for the development shall collect land use conversion charges at the rate of 3% of the market value fixed under sec–47–AA of the Indian Stamp Act, 1989 (Central Act2 of 1899) and deposit the amount in Government Head of Account and grant permission for carrying out the development"

Guideline value has been mentioned on the website of the Tamil Nadu Registration Department. Based on these Guideline values, in the Municipalities as per annexure (Annexure No.11), land use conversion charges of Rs.44,89,491– are non–collected / shortly collected.

This loss amount should be collected by issuing demand notice to the owners of this properties, otherwise the amount should be recovered from responsible officers and remitted to the Government Head of Account.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. In this objection as raised in the Municipalities of Vadalur, Maraimalai Nagar and Thirutani, reply was only received from Thirutani Municipality stating that, clarification has been sought from the Director of Town and Country Planning Department regarding collection of land use conversion charges and appropriate action will be taken once the clarification is received. No replies were received from other Municipalities. Objection pending.

### Excess Expenditure

#### 4.2.3.5. Employee State Insurance (ESI) amount paid in excess to the contractor.

Employee State Insurance (ESI) – Overpayment to the contractor based on the old rate instead of the revised new rate – Loss amount Rs.15.38 Lakh.

As per the circular issued by the Ministry of Labour & Employment (Posted On: 13 JUN 2019 7:35PM by PIB Delhi) under the Employees State Insurance Act 1948, the revised rate of Employee State Insurance (ESI) is 3.25% of the basic salary of the employees from 01.07.2019 as Employer's share.

In Municipalities, including sanitation works, various works have been awarded to contractors through outsourcing. When the estimate is prepared for these works, the employee state insurance (ESI) employers contribution is calculated along with the basic salary of the employees and the contract is awarded.

As per the above circular, in the Municipalities as per annexure (Annexure No.12), instead of adding Employee State Insurance (ESI) employers contribution of 3.25% to the basic pay of the employees, the amount has been calculated at the old rate and paid to the contractor. Thus the employers contribution share of Employee State Insurance (ESI) has been over calculated and given to the contractor resulting in a loss of Rs.15,38,189/- to the Municipalities.

Such overpayment shall be recovered from the contractor, Otherwise, it should be collected from the responsible officer and remitted in to the municipal fund.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. In this objection raised in the municipalities of Kanchipuram, Tambaram, Pallavaram, Ranipet and Arcot, reply was only received from Arcot Municipality stating that, action have been taken to collect the loss amount. No replies were received from other Municipalities. Objection pending.

**4.2.3.6. Employee Provident Fund (EPF) amount paid in excess to the contractor.**

Employees' Provident Fund (EPF) Overpayment to the contractor based on the old rate instead of the revised new rate – Loss Rs.19.08 lakh.

As per Employee's Provident Fund Act – 1952 – In line with the recent amendment/reduction in PF Admin charges notified by the EPFO, the revised rates of contribution to various PF accounts applicable w.e.f. 1 June 2018, an amount of 13.00% of the basic salary of the employees should be paid to the relevant provident fund company as employer's share.

In Municipalities, including sanitation works, various works have been awarded to contractors through outsourcing. When the estimate is prepared for these works, the employee provident fund (EPF) employers contribution is calculated along with the basic salary of the employees and the contract is awarded.

As per the above circular, in the Municipalities as per annexure (Annexure No.13), instead of adding Employee Provident Fund (EPF) employers contribution of 13.00% to the basic pay of the employees, the amount has been calculated at the old rate and paid to the contractor. Thus the employers contribution share of Employee Provident Fund (EPF) has been over calculated and given to the contractor resulting into a loss of Rs.19,08,323/- to the Municipalities.

Such overpayment shall be recovered from the contractor, Otherwise, it should be collected from the responsible officer and remitted into the municipal fund.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. In this objection raised in the municipalities of Kanchipuram and Arcot, reply was only received from Arcot Municipality stating that, action have been taken to collect the loss amount. No replies were received from other Kanchipuram Municipality. Objection pending.

**4.2.3.7. Annual maintenance Charges is also provided for newly installed LED street lights regardless of warranty period.**

Annual maintenance Charges for the total street lights was provided without considering the warranty period for newly installed LED Street lights – Loss of Rs.11.53 lakh. (Pallavaram Municipality Para No.93(C)/2021-22)

A contract has been awarded to M/s.Lakshmi Enterprises to undertake the annual maintenance work of 10002 street lights in Pallavaram Municipality for the period from 05.11.2020 to 31.10.2021. For annual maintenance cost of Rs.1,72,70,032/-, Rs.14,31,973/- per month has been paid to Contractor.

For the newly installed 752 LED Fitting set and SV Fitting set with bulbs on 03.02.2021 for one year warranty, maintenance amount should not be given till 02.02.2022. In this Municipality, annual maintenance of street light for total of 10002 (SV Lamp, CFL Lamp, MH Lamp) street lamps have been awarded to the contractor, out of which 341 SV Lamp and 411 CFL Lamp have been replaced by 752 new LED street lamps as per

the details shown in the annexure (Annexure No.14). Without deducting the maintenance cost for the newly fitted 752 LED & S.V. Fitting Bulbs from the total maintenance cost, the annual maintenance amount has been paid to contractor. As a result, loss of Rs.11,52,889/- incurred to Municipality.

The amount thus overpaid shall be recovered from the subsequent bills to be allowed to the contractor. Otherwise it should be collected from the responsible officer and remitted into the Municipal Fund.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. No reply has been received.

**4.2.3.8. House Rent Allowance paid in excess.**

House Rent Allowance paid in excess not according to their gradation classified in the Government order – Loss Rs.18.53 lakh.

According to G.O.Ms.No.305, Finance (P.C) Department, dated 13.0.2017 Places classified as Grade-'C' by Government of India and places around 8 Km. from town limits. If the radius of 8 Km. falls within a part of a Panchayat Union, the entire Panchayat Union shall be taken for the purpose of giving House Rent Allowance (HRA) as admissible to Grade-II place.

Places classified as Grade-'C' by Government of India in 2004 [List of places classified as Grade-C is appended to this table], all other Municipal Corporations and Special Grade Municipalities and places around 8 Km. from town limits. If the radius of 8 Km. falls within a part of a Panchayat Union, the entire Panchayat Union shall be taken for the purpose of giving House Rent Allowance (HRA) as admissible to Grade-II place. And also, Places in Grade-III Second TN Pay Commission, 1971] All other Municipalities (except Special Grade) and Taluk Headquarters irrespective of local body status.

According to the above Government Order, as detailed in annexure (Annexure No.15) the House Rent Allowance for these Municipal Employees is being paid in Grade-III places instead of Grade-II places. Hence the House Rent Allowance has to be revised according to their gradation and the excess amount paid for Rs.18,52,792/- should be recovered from these employees.

**Reply:**

This audit observation has been communicated to the Director of Municipal Administration. The observation raised in Sholingar, Vandavasi, Ariyalur and Jayankondam Municipalities, the interim reply only received from Jayankondam Municipality stated that only Rs.1,49,372/- have been recovered as mentioned in the objection and action is being taken to recover the remaining amount. And in Vandavasi and Ariyalur Municipalities the interim reply was received stated that action is being taken to recover the loss amount. In Sholingar Municipality no reply was received.



#### 4.2.3.9. Goods and Service Tax allowed for sanitary services exempted from Goods and Service Tax.

GST allowed to Contractor for the service exempted from Goods and Service tax – Loss Rs.122.23 lakh. (Consolidated Para / 2021-22)

As per Goods and Services Tax Act 2017 and Circular No.12/2017 dated 28.06.2017 of Goods (&) Service Tax Committee, Serial No.3 of Chapter 99 and Tamil Nadu Gazette No.202/29.07.2017, the following details are given regarding levy of GST on Sanitary Works.

Sl. No.	Chapter, Section, Heading, Group or Service Code(Tariff)	Description of Services	Rate (per cent)
3	Chapter 99	"Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority or a Government by way of any activity in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution."	Nil

"Supply of services of colony maintenance work to C.G. Housing Board Colony, Sector 29, Naya Raipur with regard to solid waste management, water supply operation, garbage collection door to door and disposal, cleaning of colony i.e. garden .street and op area, drainage system, sewerage, water tank (All UG Sump Overhead Tank), cleaning of common area in multistoried building etc. and all other related work pertaining to operation and maintenance will be treated as exempt supply as per notification No 12/2017–State Tax (Rate) No. F–10–43/2017/CT/V(80), Naya Raipur, Dated 28.06.2017, Serial No.3, Chapter 99."

According to Article No. 243W of the Constitution of India, garbage removal is a mandatory work in the municipality, so this work is exempted from Goods and Services Tax.

However, for this work, the rate for garbage removal has been approved as per the following details in the rate re–fixation committee meeting headed by Chief Engineer of Municipal administration for the year 2017–2018 held on 21.02.2018.

The base Rate	:	Rs.581.03 Per cu.m
Add 10% of the cost for the year 2017–18	:	Rs.51.90 Per cu.m
Sub Total	:	Rs. 570.90 Per cu.m
Add 12% for GST	:	Rs. 68.50 Per cu.m
Total	:	Rs. 639.40



Based on this, the rate for removing one cubic meter of garbage has been fixed at Rs.639/- including 12% goods and service tax in the following municipalities. For this work, it has been informed that the rate should be quoted along with goods and service tax in the tender invited by the municipality.

Thus the rate quoted by the contractor for removal of one cubic meter of garbage is inclusive of goods and service tax.

Therefore, the amount of Rs.1,22,22,996/- overpaid to contractor as goods and service tax for sanitary works in the municipalities as detailed in the annexure (Annexure No.16).

The amount of loss should be recovered from the contractor and remitted in to the municipal fund, if it is not recovered then it should be recovered from the officials concerned.

**Reply:**

This Audit objection was intimated to the Director of Municipal Administration. In this objection raised in the municipalities of Pallavaram, Chengalpattu, Maraimalai Nagar, Kanchipuram, Arcot, Walajapet and Ranipet, reply was only received from Arcot Municipality stating that, action have been taken to collect the loss amount. No replies were received from other Municipalities. Objection pending.

### Financial Malpractice

#### 4.2.3.10. Employee State Insurance (ESI) lesser amount paid by the contractor.

Lesser payment of Employee State Insurance (ESI) by the contractor to Insurance company – Loss amount Rs.21.17 lakh.

As per the circular issued by the Ministry of Labour & Employment (Posted On: 13 JUN 2019 7:35PM by PIB Delhi) under the Employees State Insurance Act 1948, the revised rate of Employee State Insurance (ESI) is 3.25% of the basic salary of the employees from 01.07.2019 as Employer's share, should be paid to the appropriate life insurance company.

In Municipalities, including sanitation works, various works have been awarded to contractors through outsourcing. When the estimate is prepared for these works, the Employee State Insurance (ESI) employers contribution is calculated along with the basic salary of the employees and the contract is awarded. In the terms of contract, it is mentioned that after the contractor has paid the ESI Employee & Employers share amount in the respective heads, the expenditure for the next month will be paid. However, successive bills have been passed to the contractor by the municipality without checking whether the entire employer share provided by the municipality is paid by the contractor to the insurance agency.

The contractor has not fully paid the employers contribution provided by the municipality to the concerned insurance company as per the details shown in the annexure (Annexure No.17) Hence the ESI –amount of Rs.21,17,010/- to be credited to the account of the employees as employers share provided by the municipality is vested with the contractor.

Therefore, this amount should be collected from the respective contractor and paid into the appropriate employees account. Otherwise, it should be collected from the responsible officer and remitted into the ESI account.

Further, action should be taken to blacklist the contractor as the entire employers contribution from the municipality has been given to the contractor, the contractor has been continuously under-paying the same to ESI – Company.

**Reply:**

This audit objection was intimated to the Director of Municipal Administration. No reply has been received.

**4.2.3.11. Employee Provident Fund (EPF) lesser amount paid by the contractor.**

Lesser payment of Employee Provident Fund (EPF) by the contractor to EPFO – Loss amount Rs.74.93 lakhs.

As per Employee's Provident Fund Act – 1952 – In line with the recent amendment/reduction in PF Admin charges notified by the EPFO, the revised rates of contribution to various PF accounts applicable w.e.f., 1<sup>st</sup> June 2018, an amount of 13.00% of the basic salary of the employees should be paid to the relevant provident fund company as employer's share.

In Municipalities, including sanitation works, various works have been awarded to contractors through outsourcing. When the estimate is prepared for these works, the employee provident fund (EPF) employers contribution is calculated along with the basic salary of the employees and the contract is awarded. In the terms of contract, it is mentioned that after the contractor has paid the EPF Employee & Employers share amount in the respective heads, the expenditure for the next month will be paid.

However, successive bills have been passed to the contractor by the municipality without checking whether the entire employer share provided by the Municipality is paid by the contractor to the EPFO.

The contractor has not fully paid the employers contribution provided by the municipality to the concerned department as per the details shown in the annexure (Annexure No.18) Hence the EPF –amount of Rs.74,92,803/- to be credited to the account of the employees as Employers share provided by the Municipality is vested with the contractor.

Therefore, this amount should be collected from the respective contractor and paid into the appropriate employees account. Otherwise, it should be collected from the responsible officer and remitted in to EPF account.

Further, action should be taken to blacklist the contractor as the entire employers contribution from the municipality has been given to the contractor, the contractor has been continuously under-paying the same to EPF Account.

**Reply:**

This audit objection was intimated to the Director of Municipal Administration. No reply has been received.

**4.2.4. Town Panchayats:**

The following 11 Audit Observations pertaining Town Panchayats are brought to the notice of the Government

**4.2.4.1. Vacant Land Tax not assessed for layout plots.**

Non-collection of Vacant Land Tax on plots in layouts after partition – Loss Rs.6.04 Lakhs (Tirukazhukundram Town Panchayat Para No.17/2021-22)

As per Section 81(3)(a) of the Tamil Nadu District Municipalities Act, 1920, the vacant plots which are not used for agriculture and where buildings have not been constructed shall be taxed and collected for every half year on the basis of its capital value as per the schedule of tax rate assigned by the respective Town Panchayats. Further stated in section 117(a), for the escaped taxes, property tax may be levied and collected by the Executive Authority in advance for a period of six years before the half year ascertained when it was ascertained as escaped. In Chengalpattu District, Tirukazhukundram Town Panchayat, 211200 Sq.ft., comprising 86 plots which are in Tiruppur Kumaran Nagar belonging to Thiru.Kanniyappa Mudaliar and Mrs.Visalachi, the owner of the property, settled to their heirs by way of Deed Document No.8780/2007 on 05.12.2007.

Sl. No.	Settlement deed (Thiru/Tmt)	Details of Plots	Total area of the Plots (In Sq Fts)
1)	K.Ramalingam	17 Plots	45600
2)	K. Jagadheesan	20 Plots	48000
3)	K. Alagesan	19 Plots	45600
4)	K. Savithiri	10 Plots	24000
5)	B. Kamala	10 Plots	24000
6)	Rajeswari	10 Plots	24000
Total		86 Plots	211200

On examining the building license files submitted by them, it was found that there was no vacant land tax levied on these vacant plots. As per G.O.Ms.No.151, Municipal Administration and Water Supply Department, dated 20.08.2009, vacant land tax shall be levied for twenty-five half-years at the rate of Rs.0.20 per sq.ft. from the above mentioned 6 persons with effect from 01.10.2009.

2021-22 upto 2 <sup>nd</sup> Half year	:	211200 Sq.Ft. x Rs. 0.20 x25
Vacant Land Tax to be collected	:	Rs.1056000.00
Library Cess (10 %) to be collected	:	Rs.105600.00
Total VLT to be collected	:	Rs.1161600.00

However, as per aforesaid section 117(a), the Executive Authority Commissioner can levy a sum of Rs.6,04,032/- for 13 half-years on retrospective effect as arrears as follows.

2021-22 upto 2 <sup>nd</sup> Half year	:	211200 Sq.Ft. x Rs. 0.20 x 13
Calculation of Vacant Land Tax	:	Rs.549120.00
Library Cess (10 %)	:	Rs.54912.00
Total VLT	:	Rs.604032.00

Difference of 12 half years amount of Rs.5,57,568 (11,61,600-6,04,032) is considered to be a permanent loss to the Town Panchayat as it is not legally possible to collect the tax amount. It is hereby informed that the bill collectors concerned shall be liable for this loss as specified by the Director of Municipal Administration, Chennai-05, circular number 41802/09/R1, dated.07.09.2009, Para 11.

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. No reply has been received.

**4.2.4.2. Property Tax not assessed for the buildings for which Completion Certificate issued by CMDA.**

Mangadu and Perungalathur Town Panchayats – Residential Special Buildings and Commercial Buildings – Completion Certificate issued by Chennai Metropolitan Development Authority – Property Tax not levied – Property Tax loss to Town Panchayats Rs.81.41 lakhs. (Consolidated Para/2021-22)

As per Section 89 of the Tamil Nadu District Municipalities Act, 1920, the Town Panchayat has to be informed by the building owner within 15 days from the date of completion of the construction of a building or the date on which the building occupied, whichever is earlier. On the basis of that information, property tax should be assessed for these properties.

**(a)Mangadu Town Panchayat:**

The Chennai Metropolitan Development Authority, granted permission to the firm Altis Azraya for the construction of buildings for 578 residential dwelling units and 6895 sq.ft for commercial purpose buildings on 18.02.2019. The completion certificate has been issued by the Chennai Metropolitan Development Authority that the apartment and commercial complex were completed on 14.10.2020. The authorities of the firm Altis Azraya should have applied to Mangadu Town Panchayat for the levy of property tax within 15 days from the date of issue of the completion certificate, but the firm Altis Azraya did not do the same. The details of completion of the building were examined from the Chennai Metropolitan Development Authority website and found out during the audit. Altis Azraya has caused a loss of property tax for five half years. Due to this, the loss incurred by the Town Panchayat for the same is Rs.40,59,290/-. The loss amount to be collected along with penal interest from the firm Altis Azraya.

**Table No.24: Property Tax Loss Calculation Details**

S.No.	Subject	Residential type Building	Commercial type Building
1)	Area of the Building	516081 Sq ft	6895 Sq. ft.
2)	Zone Value	Rs.1.25 (1 Sq.ft.)	Rs.1.25 (1 Sq. ft.)
3)	Commercial Purpose	0	3 times
4)	Monthly Rental Value	Rs.645101	Rs.25856
5)	Annual Rental Value	Rs.7741212	Rs.310272
6)	Land Value ( 1/6)	Rs.1290202	Rs.51712
7)	Building Value	Rs.6451010	Rs.258560
8)	Maintenance Charges (10%)	Rs.645101	Rs.25856
9)	Net Annual Value	Rs.709611 (Annual Rent Value – Building Maintenance charges)	Rs.284416 (Annual Rent Value – Building Maintenance charges)
10)	Property Tax– Half year	Rs.709611	Rs.28442
11)	Library Cess 10%	Rs.70961	Rs.2844
	Total	Rs.780572	Rs.31286
	Total	Rs.811858 (780572+31286)	-
	Amount for 5 half Years (Total)	Rs.811858×5 = 4059290	-

**(b) Perungalathur Town Panchayat:**

After examining the completion certificates of the buildings completed in 2021 of this Town Panchayat, it is seen that, the construction of a special type commercial building of 500266 sq.ft (12 floors and 2 underground floors) has been completed by M/s Gateway Office Parks Pvt. Ltd. The completion certificate for this building has been issued by The Chennai Metropolitan Development Authority on 22.06.2021. The owner has not yet conveyed this completion information to the Town Panchayat. Hence, Property Tax has not been levied for these buildings.

The building has been constructed for 500266 square feet with a total of 12 floors and 2 underground floors. As property tax is not levied on this building, loss of property tax of Rs.9,90,527/- and library tax of Rs.99,052/- per half year for the building with 500266 square feet of commercial purpose has been incurred and, total loss to the Town Panchayat is Rs.10,89,579/-. A sum of loss amount Rs.32,68,737/- should be collected from the building owners, for the year 2021-22 & 1<sup>st</sup> half year of 2022-23.

**(c) Perungalathur Town Panchayat – Proprietor: Casa Grand Ferns, Perungalathur:**

As per the completion certificate of Chennai Metropolitan Development Authority, it is certified that 268 residential dwelling units has been completed as on 11.10.2019. Out of the 268 residential units, only 108 have been assessed. So far action not taken by Town Panchayat officials to assess the balance 160 residential Units and this has resulted in recurring loss for Town Panchayat. Approximately the Property Tax for a 1000 Sq.ft., dwelling amounts to Rs. 726/- per half year( Rs. 660/- Property Tax and Rs.66/- as Library Cess) and 160 number of residential unit are not assessed it from the second half

year of 2019–20 to the second half year of 2022–23 resulted in, an amount of Rs.1,16,160/- loss to Town Panchayat. Town Panchayat has incurred a minimum loss of Rs.8,13,120/- for 07 half years. Action should be taken, to assess this property with actual constructed area and from the date of actual completion certificate issued by CMDA.

**Abstract**

S.No	Town Panchayat	Amount (In Rs)
a)	Mangadu Town Panchayat (Altis Azraya)	40,59,290/-
b)	Perunkalathur Town Panchayat (M/s.Gateway Office Parks Pvt.Ltd)	32,68,738/-
c)	Perunkalathur Town Panchayat (Casa Grand Ferns)	8,13,120/-
	Total	81,41,148/-

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. No reply has been received.

**4.2.4.3. Property Tax calculated in square meter instead of square feet for Marriage Hall – Short Assessment of Property Tax.**

Property Tax calculated in square meter instead of square feet for Marriage Hall– Revenue loss Rs.130.00 lakh (Thirukovilur Town Panchayat Para.No.17/2021–22)

As per sec 81(3)(A) of Tamil Nadu District Municipal act 1920 and Council Resolution, Property Tax for properties of A zone were fixed at Rs.0.80/-per square feet in Thirukovilur Town Panchayat.

Mr.Marudusashan completed the construction of MJ.Makal Marriage Hall which is 767 square meters on the first floor and 767 square meters on the second floor in a total area of 1534 square meters. The above mahal was assessed to property tax by the Thirukovilur Town Panchayat with effect from 01.10.2021. While calculating the property tax the calculation was made based on square meter without converting in to square feet by the factor 10.76 and then with the rate of 0.80 per square feet assessing property tax. As the property tax was calculated on 1534 square meter taking it as 1534 square feet a loss of Rs.43,478/- per half year was noticed. A total of Rs.1,30,434/- for two half–years of 2022–23 and second half–year of 2021–22 for a total of 3 half–years should be collected in advance (Annexure No.19).

As pointed out in audit, the short demand of Property Tax is a recurring loss, it should be revised accordingly.

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. The Commissioner, Thirukovilur Municipality in his letter No.427/A1/2023, dated 29.09.2023 stated that, the Thirukovilur Town Panchayat has now been upgraded as Tirukovilur Municipality and the said tax is being collected by revising the demand. Since the loss amount is not collected as mentioned in observation. Hence the observation is kept pending.

**4.2.4.4. Property Tax was assessed and collected for the commercial building area less than the building area in the registration document.**

Nemili Town Panchayat – Property Tax – Name transfer of the property – Property Tax assessed and collected for the building area for less than the building area in registration document – Loss of Revenue – Amount Rs.5.85 lakhs.  
(Nemili Town Panchayat Para No.19/2021–22)

According to section 89 of the Tamil Nadu District Municipalities Act 1920, the owner of a building shall inform the Municipality within 15 days from the date of completion of a building or the date of coming into use of the building, whichever is earlier. Based on that information, Property Tax should be levied on these properties. As per the section 117(a), for the escaped taxes, property tax may be levied and collected by the Executive Authority in advance for a period of six years before the half year ascertained when it was escaped.

A 11399 square feet building in A Zone, Nemili Town Panchayat has been transferred to Mr.Jagannathan filed an application to change the name of the assessee in Property Tax records.

A comparison of this application with the property transfer registration document reveals that the area and taxable area of this building is 11399 Sq.ft. But for the past ten years, Nemili Town Panchayat has been levying property tax on this building at the rate of Rs.0.90 per Sq.ft, for an area of 1444.45 Sq.ft only. Out of this 9954.50 square feet escaped from property tax. Therefore, Rs.4,87,830/- should be collected as per section 117(A) of the Tamil Nadu District Municipalities Act 1920, for six and a half years (13 half years) for the escaped area of 9954.50 square feet as calculated on the basis of the resolution of the Property Tax Assessing Council. A total of Rs.5,85,396/- for 3 half-years from 2nd half of 2021–22 to 2nd half of 2022–23 is Rs.97,566/- and only Rs.5,85,396/- can be collected legally. However, based on the age of the building being specified as 10 years on the deed registration date 16.07.2021, a total amount of Rs.7,80,528/- should be collected for 24 half-years. Out of which the eligible amount to be collected under section 117(A) is Rs.5,85,396/- and the remaining Rs.1,95,132/- is a permanent loss to the Town Panchayat. Demand of Rs.5,85,396/- should be raised and collected immediately (Annexure No.20).

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. Reply furnished by Nemili Town Panchayat Executive Officer stated that, as per the registration document, appropriate action is being taken to collect the under-determined amount of property tax for commercial purpose building. As the amount is not collected, the observation is kept pending.



#### 4.2.4.5. Non Levy of Property Tax for Private/Self-Financing Educational Institutions.

Town Panchayat – Non-Assessment of Property Tax for Private/Self-Financing Educational Institutions – Financial Loss of Rs. 38.29 lakhs.

According to the section 83 sub-rule (1) of the Tamil Nadu Municipalities Act, 1920, (amended) as directed in the Tamil Nadu Gazette No.33/dated.25.01.2018, Property Tax should be levied and collected for the buildings of self-financing educational institutions other than the Government and Government-aided educational institutions.

However, as per the details in Appendix-21, the revenue loss of Rs.38,29,299/- has been incurred as Property Tax was not levied and collected for the private/self-financed educational institutions within the jurisdiction of Town Panchayat.

Therefore, due administrative action should be taken and property tax demand should be raised and the amount of Rs.38,29,299/- should be collected.

#### **Reply:**

This audit observation has been communicated to the Director of Town Panchayats. This audit observation has been raised in Arumbavoor, Mannachanallur, Thalaignairu, Chinnalapatti and Marungoor Town Panchayats. Reply furnished by Arumbavoor Town Panchayat stated that, the amount of Rs.1,24,623/- has been recovered in connection with Santiniketan School as mentioned Annexure-21, Sl.No.1. An interim reply has been received that, appropriate action is being taken in other Town Panchayats. The revenue loss as per the observation has not been recovered fully, hence the observation is kept pending.

#### 4.2.4.6. Non Collection/ Short collection of Infrastructure and Basic Amenities Charges.

Town Panchayats – Building plan approval – Residential buildings above 300 sq. m. – considered as special building – Non collection/ short collection of Infrastructure and Basic Amenities Charges – Loss Rs.79.59 lakhs.

Special Building is defined in the New Building Rules G.O.No.22 Housing (M) Urban Development Department dated.25.01.2008 issued as per Tamil Nadu Combined Development (&) Building Rules 2019. As amended by G.O.No.86, Housing (&) Urban Development (U.D.4-1) Department, dated.28.03.2012, Infrastructure and Basic Amenities charges for Special Buildings at the rate of Rs.375.00 per Sq.m., should be collected.

(A) While verifying the building plan approval for the year 2021-22, it is found in audit that Infrastructure and Basic Amenities Charges of Rs.32,54,387/- were not collected for 35 special buildings approved by Acharapakkam, Perungalathur, Chitlapakkam, Madambakkam, Thiruporur Town Panchayats in Chengalpattu District and Rs.34,78,603/- were not collected for 37 special buildings approved by Kundrathur and Mangadu Town Panchayats in Kanchipuram District. Therefore, total loss of Rs.67,32,790/- has been incurred for Town Panchayats. So action should be taken to collect this loss amount from the owner of these buildings and remit the same into Government Head of Account. (Annexure-22(A))



B) As per the above said G.O., Infrastructure and Basic Amenities Charges should be collected at the rate of Rs.188 / Sq.m., in areas, other than Chennai Metropolitan Area. However, in Tirupattur, Tirupuvanam, Pudukkottai Town Panchayats of Sivagangai district and Devadhanapatti Town Panchayat of Theni District under the control of Madurai zone, the Infrastructure and Basic Amenities Charges has been charged less than Rs.12,26,454/- for 20 special buildings. So action should be taken to collect this loss amount from owner of these buildings and remit the same into the Government Head of Account. (Annexure-22(B)).

**Abstract**

(A)	:	Rs.67,32,790/-
(B)	:	Rs.12,26,454/-
Total		Rs.79,59,244/-

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. No reply has been received for para (A). Only Rs.90,608/- has been collected out of the total amount of loss for para (B). Amount was not recovered fully, hence the observation is kept pending.

**4.2.4.7. Regularisation Fees and Development Charges not collected / shortly collected for Layout / Plot approval.**

Town Panchayats – Regularisation Fees and Development Charges not collected / Shortly collected for Layout / Plot approval – Loss Rs.27.82 lakhs.  
(Consolidated Para / 2021-22)

While regularizing the Unapproved Layouts / plots situated in Town Panchayat limits, regularisation fees at the rate of Rs.45/- and Development Charges @ Rs.75/- per square metre area (excluding hill areas ) should be collected as specified in Tamil Nadu Town & Country Planning Act 1971 section 113, 122, G.O.No.78 Housing & Urban Development Department dated.04.05.2017, G.O.172 Housing & Urban Development Department dated.13.10.2017, and G.O.No.21, Housing & Urban Development Department dated.05.02.2019.

It was ensured in 2021-22 audit that the above said fees and charges specified in the GOs, were partially collected or not fully collected. Hence, uncollected or short collection amount of regularisation fees and development charges to the tune of Rs.27,82,305/- should be collected as stated below (Annexure No.23).

**Abstract**

S. No.	Zone	District	Name of the Town Panchayat	Audit Para No.	Regularisation Fees	Development Fees	Revenue Loss
					Amount in Rs		
1)	Madurai	Madurai	Vadipatti	14(3)	539676	899465	1439141
2)	Madurai	Madurai	T.Kallupatti	17(a)	207454	345751	553205
3)	Madurai	Madurai	Peraiyur	15	113825	273176	387001
4)	Madurai	Theni	Palani Chettipatti	18	0	402958	402958
<b>Total</b>					<b>860955</b>	<b>1921350</b>	<b>2782305</b>

**Reply**

This audit observation has been communicated to the Director of Town Panchayats. No reply has been received for the para mentioned in S.No.1 to 3 and a reply has been received that action is being taken to recover the loss amount as mentioned in S.No.4. The observation is pending as the amount of loss has not been recovered.

**4.2.4.8. New water supply connection – Short collection of Road Cut Restoration Charges – Revenue Loss.**

Madurai Zone – Town Panchayats – New water supply connection – Short collection of Road Cut Restoration Charges – Revenue Loss – Rs.7.88 Lakhs.  
(Consolidated Para / 2021–22)

As per G.O.No.97 MAWS Department, dated.12.07.2007 and the CMA Circular R.C.No.748/08/W.S2, dated 21.09.2009, while giving new water supply connections by digging roads, road cut restoration charges should be collected from the year 2009–10. Further, every year 5% raise in the rates of previous year should be collected from the year 2009–10 to 2021–22. For every year from 2009–10 an increase of 5% from the previous year's fee shall be collected. As per the above G.O, 5% increase in Road Cut Charges from 2009–10 to 2021–22 and the amount to be fixed for 2021–22 is as follows;

Sl. No.	Road Length	Metal Road		Bituman Road		Cement Road	
		Amount In Rs					
		2009–10	2021–22	2009–10	2021–22	2009–10	2021–22
1)	0–30 meter	1050	1888	2250	4041	2600	4670
2)	31–90 meter	1650	2964	2850	5120	3200	5744

As mentioned in annexure (Annexure No.24) the Road Cut Restoration Charges are not enhanced and collected, there has been a loss of revenue of Rs.7,88,258/- during the year 2021–2022 . This loss amount should be collected from the person concerned and credited into the Town Panchayat account.

**Abstract**

Sl. No.	Zone	District	Name of the Town Panchayat	Audit Para No.	under collection of road cut charges (No. of connection)	Road Cut Restoration Charges Rs.
1)	Madurai	Madurai	Alanganallur	21	31	100705
2)	Madurai	Madurai	Palamedu	18	42	187244
3)	Madurai	Sivagangai	Pudhuvayal	17	35	115189
4)	Madurai	Theni	Devathanapatti	16	44	255552
5)	Madurai	Theni	Palani Chettipatti	27	51	129568
<b>Total</b>					203	788258

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. A reply has been received that action is being taken to recover the amount of loss specified in the observation. The observation is kept pending as the loss amount has not been recovered.

## Excess Expenditure

### 4.2.4.9. Rent amount paid in excess over the contract amount.

Mangadu Town Panchayat – Public Health Service – Tractor rent sanctioned higher than the rate mentioned in the annual tender – Loss – Rs.9.77 lakhs.  
(Mangadu Town Panchayat Para.No.73/2021–22)

As per Mangadu Town Panchayat, E.O.s letter R.C.No.54/2021/dt.12.02.2021, annual tenders were invited for providing tractors on rent basis for public health purposes for the year 2021–22 (Tender dated 23.02.2021). As per Council Resolution No.505/28.05.2021 and by the prior permission of Special Officer, work order issued by in E.O letter R.C.No.54/2021 dt.23.02.2021 to Sri Sairam Enterprises for the lowest quoted rate i.e., Rs.1500/ day. Another company participated in tender (The Katpadi Agro Engineering Service, Vellore) quoted a rate of Rs.2300/– per day i.e., 35% more than the lowest bidder. The work order was issued to the lowest bidder, without ensuring the quality of work and amount passed for the rate more than the tendered rate.

Generally, if the difference between the two bids is more than 10%, then both the bids should be rejected and fresh tender should be invited by executive authority. Instead of doing this, contract has been awarded for lowest bid and excess rate passed for more than the tendered rate. While auditing the bills of this works, it is seen that, the rental value of Rs.2,250/ day sanctioned instead of Rs.1,500/– which is the tendered rate. In few months from March 2021 to December 2021, 1 to 5 tractors have been used per day and total of 1302 days of rent were paid. Due to the over payment of daily rental Rs.750/– (Rs.2250 – Rs.1500), loss of amount Rs.9,76,500/– has been incurred for Town Panchayat (Annexure No.25). The excess payment should be collected from the officials concerned and credited into the Town Panchayat account.

#### **Reply:**

This audit observation has been communicated to the Director of Town Panchayats. No reply has been received

### 4.2.4.10. Miscalculated and overpaid in favour of the contractor

Nemili Town Panchayat – CGF 2019–20 – Constructions of 1.00 lakhs capacity Over Head Tank at Mettu Colony – Wrong calculation in the Measurement Book – Excess payment made in favour of the contractor – Loss Rs.7.81 lakhs.  
(Nemili Town Panchayat – Para No.27/2021–22)

The following defects were notified in the construction work of 1.00 lakhs capacity Over Head Tank at Mettu Colony in Nemili Town Panchayat.

While the contractors are executing the work orders, the quantities of sand, cement, gravel and steel bars used in the work shall be recorded daily in Measurement book and certified and signed by the technical experts. Further, a Senior Technical Officer who is the superior will verify and sign it (Check Measurement). At a certain interval all these measurements are added together and the payment amount is given according to the amount of work done.

(A) In Nemili Town Panchayat for the year 2019–20, work order was given to Mr.Vasant Kumar to construct an overhead water tank with a capacity of 1.00 lakh liters at a cost of Rs.50.00 lakhs on 25.11.2019. In the measurement book pages 15, 19, 22, 25, 27, 30, 33, 35, 37 wrong calculations were made in length ,breadth and height and excess payment made to the tune of Rs.4,41,469 (Annexure No.26(A)).

(B) Similarly, the weight of steel rod used is added to the quantities recorded at pages 50, 51 and 52 of Measurement Book 6 and the total usage is miscalculated as 3364.37 kg instead of 364.39 kg. Same as, when calculating the usage of 16mm steel rod, its usage is miscalculated as 381.10 kg 254.07 kg is additionally calculated, instead of 126.03 kg . So, a total of 3254.05 kg has been incorrectly calculated as overused. An excess of Rs.2,22,252/- has been paid to the contractor at the rate of Rs.68.30 per kg (Annexure No.26(B)).

C) In the above work as recorded in measurement book page No.20, the 8mm steel calculation was made for ring outer 8mm diameter 6x23 11.50(length)=5037x0.39=1964.43. In the measurement book page 22 Col R.C.C calculation was recorded 1x6x0.35x0.35x3.60 As per this measurement the 8mm over ring length will be 0.34x44=1.40 but the same was wrongly recorded as 11.50m length and amount paid. Hence, the wrongly calculated amount of Rs.1,17,837/- should be recovered from the technical officer who sanctioned the same and credited to the appropriate Town Panchayat Fund as detailed in the Annexure.(Annexure No.26(C)).

**Abstract**

A)	:	Rs.4,41,469/-
B)	:	Rs.2,22,252/-
C)	:	Rs.1,17,837/-
Total		Rs.7,81,558/-

**Reply:**

This audit observation has been communicated to the Director of Town Panchayats. A reply has been received that Rs.1,01,000/- has been deducted from the contractor's deposit. However, in the absence of evidence, the correctness cannot be confirmed. The loss amount is not fully collected. Hence the observation is kept pending.

### Improper Expenditure

#### 4.2.4.11. Amount Sanctioned to the Non Annual Contractors without providing Administrative Sanction, Engineer's Certificate and Work Orders.

Mangadu Town Panchayat – Water Supply Maintenance Work – Amount sanctioned to Non Annual Contractors without providing Administrative Sanction, Work Orders and Engineer's Certificates – Loss– Rs.14.64 lakhs (Para No.49/2021–22).

Town Panchayats are required to call for tenders at the beginning of every year for Water Supply Maintenance Works and select the eligible contractor and to make an contract agreement with them. The water maintenance works are handed over to the selected contractors and after completion of works, the Executive Officer should check before passing the bills, compare the rates with agreement rate which is submitted along with the Engineer's Certificate

Mangadu Town Panchayat has issued work orders to the contractor Mr.Vasantham Electricals for the water supply maintenance work for the year 2021–22. But an amount of Rs.8,62,301/- for 8 bills and Rs.6,34,592/- for 5 bills, has been passed for Sri Saravana Electricals, Uthukkottai and Sri Ratna Agencies respectively who are not annual contractors. Out of these bills, Only 2 bills of Sri Saravana Electricals and 2 bills of Sri Ratna Agencies have Engineer's Certificate.

Justification report was not annexed in these files for awarding these works to those who are non–annual contractors as mentioned above. In the absence of any urgent requirement, without giving Water Supply Maintenance works to the Vasantham Electricals appointed as the Annual Contractor, the bills passed to Sri Saravana Electricals for Rs.8,62,301/- and Sri Ratna Agencies for Rs.6,01,427/- is considered as an improper expenditure. Hence, the total loss amount to the Town Panchayat is Rs.14,63,728/- (Annexure No. 27).

#### **Reply:**

This audit observation has been communicated to the Director of Town Panchayats. No reply has been received.

**IMPACT OF AUDIT**

For the year ended March 2022, the Audit of 21 – City Municipal Corporations, 138 – Municipalities and 490 – Town Panchayats of Urban Local Bodies have been completed and the Audit Reports were communicated to the concerned administrative authorities. Accepting the Audit findings a sum of Rs.17.98 Crore have been recovered through cash / adjustment into the Government account and Local Bodies account through out the State. This Consolidated Audit Report pointed out only 41 Major Audit Observations with money value of Rs.57.22 Crore, out of which Rs.0.23 Crore have been recovered.



[D.JAISANKAR, IA&AS]

Director General of Audit /

Director of Local Fund Audit Department

Chennai –600 035

Date : 21.12.2023

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**GLOSSARY OF ABBREVIATIONS**

Abbreviation	Full Form
COVID	Corona Virus Disease
CMDA	Chennai Metropolitan Development Authority
CPS	Contributory Pension Scheme
CRZ	Costal Regulatory Zone
DGA	Director General of Audit
EMI	Equated Monthly Instalment
EPF	Employees Provident fund
EPFO	Employee Provident Fund Organisation
ERP	Enterprise Resource Planning
ESI	Employees State Insurance
FC	Finance Commission
FSI	Floor Space Index
G.O.	Government Order
G.O.Ms.No	Government Order Miscellaneous Number
GCC	Greater Chennai Corporation
GPF	General Provident Fund
GST	Goods and Service Tax
H.O	Head Office
HRA	House Rent Allowance
I.A.&A.S	Indian Audit and Accounts Service
IOB	Indian Overseas Bank
K.M.	Kilo Meter
KG	Kilo Gram
LED	Light Emitting Diode
LF	Local Fund
LFA	Local Fund Audit
LFAD	Local Fund Audit Department
LFDD-1	Local Fund Deposit-1
LWF	Labour Welfare Fund
M.Book	Measurement Book
MA&WS	Municipal Administration and Water Supply
MLA CDS	Member of Legislative Assembly Community Development Scheme
MPLAD	Member of Parliament Local Area Development
MRMBS	Dr.Muthulakshmi Reddy Maternity Benefit Scheme
N.O.C	No Objection Certificate
NGT	National Green Tribunal
OSR land	Open Space Reservation land
PF	Provident Fund

Abbreviation	Full Form
PPO	Pension Payment Order
PRIs	Panchayat Raj Institutions
Pvt Ltd	Private Limited
R.C.C	Reinforced Cement Concrete
SB	Savings Bank
SBI	State Bank of India
SCADA	Supervisory Control and Data Acquisition
Sec.	Section
SFC	State Finance Commission
Sl.No./S.No.	Serial Number
Sq.ft.	Square feet
Sq.m.	Square meter
TNCWWB	Tamil Nadu Construction Worker Welfare Board
TNCZMA	Tamil Nadu Coastal Zone Management Authority
UGD	Under Ground Drainage
ULBs	Urban Local Bodies
UPS	Uninterruptible Power Supply
UTIS	Urban Tree Information System
w.e.f.	With effect from

**Appendix No.1(a):**

**(Reference : Para No.4.2.1.1; Page No.47)**

**Tentative Improvement Charges was collected lesser in the case of road width less than 12m**

SL.No.	Zone	Para No.	Building Plan No. & Approval date	Road width (m)	Plot Frontage (m)	Amount to be collected	Actually Collected	Difference Amount
						Amount in Rs.		
1)	3	24	ii)BA/WDC/N03/03152/2021, date.24.06.2021	9	10.70	120800	111300	9500
				6	12.00			
2)	3	24	viii)BA/WDC/N03/01888/2021, date.06.05.2021	6.0	27.43	180900	107800	73100
				9.0	9.83			
3)	3	24	xii) BA/WDC/N03/02022/2021, date.05.05.2021	9	9	61900	35400	26500
4)	3	24	xiv)BA/WDC/N03/02640/2021, date.	9.0	9.75	67100	61700	5400
5)	3	24	xv)BA/WDC/N03/02730/2021, date. 05.05.2021	6.0	9.0	96700	87000	9700
6)	12	33	i)PPA/WDC/N012/1976/2021, date. 05.05.2021	9.0	32.75	212220	84100	128100
							<b>Total</b>	<b>252300</b>

**Appendix No.1(b):**

**(Reference : Para No.4.2.1.1; Page No.47)**

**Details of Tentative Improvement Charges was collected excluding Storm Water Drain Charge lesser in the case of road width more then 12m**

SL.No.	Zone	Para No.	Building Plan No. / Approval date	Road width (m)	Plot Frontage (m)	Amount to be collected	Actually Collected	Difference Amount
						Amount in Rs.		
1)	3	24	i) BA/WDC/N03/03950/2021, date.30.07.2021	12	6.10	130900	113300	17600
2)	3	24	iii)BA/WDC/N03/06513/2021, date.12.11.2021	24	12.20	360300	325000	35300
3)	3	24	iv)BA/WDC/N03/5841/2021, date.04.10.2021	15	12.09	293500	258300	35200
4)	3	24	v)BA/WDC/N03/01719/2021, date.12.04.2021	12	10.67	22900	198100	30900
5)	3	24	vi)BA/WDC/N03/05715/2021, date.12.04.2021	12.2	9.0	193100	167100	26000
6)	3	24	vii) BA/WDC/N03/05878/2021, date.05.10.2021	12.0	6.0	128800	111400	17400
7)	3	24	ix) BA/WDC/N03/04645/2021, date.25.08.2021	15.24	6.7	161300	143400	17900
8)	3	24	x)BA/WDC/N03/02005/2021, date.27.04.2021	15.25	12.2	293800	261100	32700
9)	3	24	xi)BA/WDC/N03/02130/2021, date.05.05.2021	12.2	14.4	346700	305100	41600
10)	Works Department	28	i) SD/WDCNO15/6663/2021	12	92.6	4232080	3550000	682080
11)		29	ii) SD/WDCNO7/607/2021	12	37.9	12161610	8850000	3311610
12)		30	iii) SD/WDCNO15/00434/2021	12	23.2	2633076	2144880	488196
							<b>Total</b>	<b>4736486</b>

**Appendix No.2(a)**  
**(Reference : Para No.4.2.1.2; Page No.48)**  
**Details of less collected Road cut charges**

SL.No.	Zone	Para No.	Building Plan No. / Approval date	Road width (m)	Amount to be collected	Actually Collected	Difference Amount
					Amount in Rs.		
1)	3	26	BA/WDC/N03/02640/2021	9	53400	43400	10000
			BA/WDC/N03/02022/2021	9	53400	35700	17700
			BA/WDC/N03/03470/2021	9	53400	36700	16700
			BA/WDC/N03/03166/2021	9	53400	47600	5800
			BA/WDC/N03/00282/2021	7.24	43000	35700	7300
			BA/WDC/N03/00677/2022	9	53400	43400	10000
			BA/WDC/N03/04209/2021	7.2	42900	39900	3000
			BA/WDC/N03/03257/2021	9	53400	37700	7700
			BA/WDC/N03/02727/2021	7.2	42900	36000	6900
2)	4	26	BA/WDC/N03/02305/2021	4.5	53400	36700	16700
		29	BA/WDC/N06/3198/2021		105840	85500	20340
3)	7	49	BA /WDC/No/7/1836/2021	9	53290	36700	16590
			BA /WDC/No/7/1839/2021	6.09	36160	24900	11260
			BA /WDC/No/7/1834/2021	9	53330	16700	36630
			BA /WDC/No/7/2537/2021	6.8	40700	29800	10500
			BA /WDC/No/700686/2021	6	35550	30000	5550
			BA /WDC/No/7/01868/2021	24.9	179270	144700	34570
			BA /WDC/No/7/1467/2021	5.18	30700	26000	4700
4)	12	35	PPA/WDC/N012/04826/2021	7.2	42700	29300	13400
			PPA/WDC/N012/04826/2021	7.3	43300	29000	14300
<b>Total</b>						<b>269640</b>	

**Appendix No.2(b)**

**(Reference : Para No.4.2.1.2; Page No.48)**

**Details of less collected / Uncollected Open Space Reservation Charges**

S N	Zone	Para No.	Building Plan No. & Approval date	Extent of land	Area of the house plot (Sq.m)	10% of land (Sq.m)	Guideline value	To be collected	Actually Collected	Difference Amount
							Amount in Rs.			
1)	4	29	BA/WDC/N04/02475/2021	7608	226	14.0	18030	252500	-	252500
2)			BA/WDC/N04/04063/2021	22177	60	5.20	18030	93800	-	93800
3)			BA/WDC/N04/04206/2021	-	55.70	5.58	14430	100600	80500	20100
4)			BA/WDC/N04/05212/2021	4128	88.5	2.42	21640	52400	-	52400
5)			BA/WDC/N04/00168/2022	5169	214.67	9.0	43275	389500	-	389500
6)			BA/WDC/N04/03740/2021	-	169	17.0	14430	245400	-	245400
7)			BA/WDC/N04/07077/2021	-	190	16.7	18030	301200	-	301200
8)			BA/WDC/N04/03221/2021	-	225.75	2.0	18030	36100	-	36100
9)	Works dept.,		SD/WDCN014/00608/2021	4351.17	-	204.51	21640	4425596	2952000	1473596
							<b>Total</b>	<b>5897096</b>	<b>3032500</b>	<b>2864596</b>



**Appendix No.2(c)**

**(Reference : Para No.4.2.1.2; Page No.49)**

**Non-Collection of Infrastructure and Amenity Charges – Loss details.**

Sl. No.	Zone	Para No.	Building Plan No. & Approval date	FSI area (Sq.m)	Charge (Sq.m)	To be collected	Actually Collected	Difference Amount
						Amount in Rs.		
1)	Zone – 2	22	BA/WDC. No. 2/2658/2021 PPA/ WDC. No. 2/01332/2021	344.18 (Res)	375	125318	-	125318
2)	Zone – 3	25	BA/WDC. No. 3/2005/2021	311.53 (Res)	375	117000	-	117000
			BA/WDC. No. 3/3765/2021	290.52 (Ind)	375	109000	65400	43600
			BA/WDC. No. 3/3803/2021	197.50 (Ind)	375	74100	44500	29600
3)	Zone – 4	28	BA/WDC. No. 4/672/2021	311.75 (Res)	375	117000	-	117000
			BA/WDC. No. 4/6452/2021	27 (Comm)	375	10200	-	10200
			BA/WDC. No. 4/5201/2021	25 (Comm)	375	9400	-	9400
4)	Zone – 6	26	BA/WDC. No. 6/4180/2021	303,66(Comm)	375	113873	-	113873
5)	Zone – 7	37	BA/WDC. No. 7/615/2021	149 (Comm) 42 (Res)	375	56000	15800	40200
6)	Zone – 11	25	BA/WDC. No. 11/3119/2021	413(Res)	375	154875	105800	49075
			BA/WDC. No. 11/1621/2021	399(Res)	375	149625	127500	22175
7)	Zone –15	30 (i)	BA/WDC. No. 15/5607/2021	321.50 (Res)	375	120563	-	102563
		30 (ii)	BA/WDC. No. 15/05605/2021	445.20 (Res)	375	166950	-	166950
		30 (iii)	BA/WDC. No. 15/02870/2021	316.39 (Res)	375	118646	-	118646
<b>Total</b>						<b>1442550</b>	<b>359000</b>	<b>1065600</b>

**Appendix No.3**

**(Reference : Para No.4.2.1.4; Page No.50)**

**Details of loss due to late assessment of Property Tax**

Sl.No.	Para No.	Name of Building and Location	Half-year in which the Completion Certificate is issued	Half-yearly for which property tax to be levied	Loss Amount in Rs.
1)	9	Osian One, EVK Sampath road, Vepery, Chennai-07. EC / North - 1/160 / 2018, dt. 23.05.2018.	2018 - 19 1 <sup>st</sup> Half Year	2021 - 22 2 <sup>nd</sup> Half year	1125845
2)	10	Prince Galada Garden, EVK Sampath road, Vepery, Chennai-07. EC / North - 1/82 / 2017, dt. 28.03.2017.	2016 - 17 2 <sup>nd</sup> Half year	2018 - 19 1 <sup>st</sup> Half year	747525
3)	11	New No. 97 / 58, Pantheon road, Egmore, Chennai - 08. EC / Central - 1/50 / 2017, dt. 06.03.2017.	2016 - 17 2 <sup>nd</sup> Half year	2018 - 19 2 <sup>nd</sup> Half year	915405
				Total	2788775

**Appendix No.4**

**(Reference : Para No.4.2.1.7; Page No.54)**

**Details of Mobilization Advance (10% of Tender Value) paid to Contractors**

Sl.No.	Name of the Contractor / Company	Amount in Rs.
1)	RVS Construction	1,23,40,105
2)	M.Kavitha	1,42,12,444
3)	Kumar Builders	2,71,13,295
4)	RPP Indra Project	2,31,25,207
5)	Menaka & Co.	1,15,89,050
6)	P&C Projects	2,40,63,114
7)	R.K. & Sons	1,63,43,674
8)	Annai Infra	4,36,10,600
9)	Rock & ARCH Cons.	1,67,54,100
10	Rock & ARCH Cons.	4,32,00,900
11	Annai Infra	2,23,61,600
Total		25,47,14,089

**Appendix No.5**

**(Reference: Para No.4.2.2.1 Page No.60)**

**Details of Trade License Fees collected less than fixed amount**

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
1	007/2016/0000192	V RAMESH	Tiffen center with tea	1000	1250	250
2	007/2016/0000655	S BASKAR	Tiffen center with tea	875	1250	375
3	007/2016/0000770	VARGHESE	Tiffen center with tea	875	1250	375
4	007/2017/0000340	O CHANDRA BABU	Tiffen center with tea	1000	1250	250
5	007/2017/000035	P SUNDAR	Tiffen center with tea	875	1250	375
6	007/2019/039/000060	M CHINNADURAI	Tiffen center with tea	875	1250	375
7	007/2016/0000998	SELVAKUMAR	Ice cream Juice cool drinks	1250	1875	625
8	007/2016/0001019	S KUMAR	Ice cream Juice cool drinks	1250	1875	625
9	007/2017/0000592	SUBWAY COOL DRINKS M NATARAJAN	Ice cream Juice cool drinks	1250	1875	625
10	007/2018/0000195	S VINOTHKUMAR	Ice cream Juice cool drinks	1250	1875	625
11	007/2020/015/000062	N ALAGU	Ice cream Juice cool drinks	1250	1875	625
12	007/2021/006/000026	M RAJA	Ice cream Juice cool drinks	1250	1875	625
13	007/2021/007/000030	S RAJA	Ice cream Juice cool drinks	1250	1875	625
14	007/2021/016/0000103	R SIVAKUMAR	Ice cream Juice cool drinks	1250	1875	625
15	007/2020/012/0000105	RAJALAKSHMI	Aluminium Frame Works	3750	4375	625
16	007/2016/000035	R AHAMED ABBAS KHAN	Aluminium Fabrication	2500	4375	1875
17	007/2018/000052	M JAYVEL	Two wheeler sales and service	1250	2625	1375
18	007/2016/0000163	R ABDUL AZEEZ	Briyani Centre	1250	1875	625

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
19	007/2016/0000677	S PUSHPAVALLI	Biryani Centre	1250	1875	625
20	007/2016/0000939	AMEERJOHN	Biryani Centre	1250	1875	625
21	007/2017/0000638	MUGAL BIRYANI B HANIFA	Biryani Centre	1250	1875	625
22	007/2019/012/000049	SAINULABIDEEN K	Biryani Centre	1250	1875	625
23	007/2020/014/0000110	VAGITHA BANU	Biryani Centre	1250	1875	625
24	007/2020/015/000056	ZAKIR HUSAN	Biryani Centre	1250	1875	625
25	007/2020/015/000066	SIVA	Biryani Centre	1250	1875	625
26	007/2021/015/0000193	S MYDEEN	Biryani Centre	1250	1875	625
27	007/2017/0000633	SUN BRICK INDUSTRIES R SUBBA RAO	Bricks sales	2500	6250	3750
28	007/2017/0000634	SRI RAM BRICK WORKS R SUBBA RAO	Bricks sales	2500	6250	3750
29	007/2020/006/000039	R MALLESWARI	Bricks sales	2500	6250	3750
30	007/2016/000020	A RAJENDRAN	Biscuits and Snacks	1250	2500	1250
31	007/2016/0000756	V ANTHONY	Biscuits and Snacks	1250	2500	1250
32	007/2016/0000931	R VELMURUGAN	Biscuits and Snacks	1250	2500	1250
33	007/2016/0001122	P M AHAMAD	Biscuits and Snacks	1250	2500	1250
34	007/2018/0000197	A MOHAMED ISMAIL	Biscuits and Snacks	1250	2500	1250
35	007/2018/0000198	K KALI RAJA	Biscuits and Snacks	1250	2500	1250
36	007/2018/0000199	JEYAKUMAR	Biscuits and Snacks	1250	2500	1250
37	007/2018/0000200	JAIDEEP HASHMUKHLAL SHETH	Biscuits and Snacks	1250	2500	1250
38	007/2018/0000201	SUNITA DUBEY	Biscuits and Snacks	1250	2500	1250

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
39	007/2016/0000429	B MOHANLAL KRISHNA ELECTRICALS HARDWARES	Electricals Shop	1000	1750	750
40	007/2016/0000597	KAVITHA ORTHO AND MULTI SPECIALITY HOSPITAL	Hospital Renewal	10938	17500	6562
41	007/2019/004/0000128	SUGAM HOSPITAL	Hospital Renewal	26250	43750	17500
42	007/2015/00009	PANDIAN CRACKERS RETAIL	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
43	007/2016/0001177	B DEVARAJAN	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
44	007/2016/0001274	T THANGAGOPAL	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
45	007/2019/027/0000162	N DEENADHAYALAN CRACKERS SHOP	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
46	007/2020/001/0000239	T M S VADIVELU	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
47	007/2020/001/0000241	V SUNDARI	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
48	007/2020/006/0000230	M NATARAJAN	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
49	007/2020/006/0000242	M YAHYAKHAN	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
50	007/2020/015/0000254	R PADMANABHAN	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
51	007/2020/015/0000255	ARUN R	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
52	007/2021/012/0000214	M JANAKIRAMAN	Match box and crackers sales and Godown below hundred kgs	3125	4375	1250
53	007/2016/0000264	K T VENKATESAN	Marriage Hall	10000	12500	2500
54	007/2016/0000564	S SANKARAN KUTTY S S K MAHAL	Marriage Hall	10000	12500	2500
55	007/2016/000087	V RAMAMURTHI T R MINI HALL	Marriage Hall	10000	12500	2500
56	007/2017/0000112	LAKSHMI PALACE	Marriage Hall	10000	12500	2500
57	007/2018/000023	J SURESH VEDA MINI HALL	Marriage Hall	7813	9375	1562
58	007/2018/000050	SRI GANAPATHY HALL	Marriage Hall	10000	12500	2500
59	007/2018/000059	SRI RAM GANESH MAHAL SRI RAM GANESH MAHAL	Marriage Hall	10000	12500	2500
60	007/2017/0000380	NIAMATULLAH	Mineral water	2813	8750	5937

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
61	007/2020/017/000041	M MUTHUPANDIAN	Bar	6250	8750	2500
62	007/2016/0000221	T SAVITHRI FANCY STORE	Fancy store and sales of Hand crafts things	1250	1750	500
63	007/2016/0000375	A ABDUL JABBAR	Fancy store and sales of Hand crafts things	1250	1750	500
64	007/2017/0000457	SIVAKAMI N ANTIQUE JEWELLERY SIVAKAMI N ANTIQUE JEWELLERY	Fancy store and sales of Hand crafts things	1250	1750	500
65	007/2017/0000585	HEERA SHOPPEE AND FANCY T ASHRAF ALI	Fancy store and sales of Hand crafts things	1250	1750	500
66	007/2017/0000587	HEERA GIFT SHOP T ASHRAF ALI	Fancy store and sales of Hand crafts things	1250	1750	500
67	007/2017/0000588	YAASMEEN STORES SIDHARTHA	Fancy store and sales of Hand crafts things	1250	1750	500
68	007/2017/0000639	MUHAIDEEN BOOK CENTER K MOHAMED MOHIDEEN	Fancy store and sales of Hand crafts things	1250	1750	500
69	007/2017/000088	VASANTHI GOPAL	Fancy store and sales of Hand crafts things	1250	1750	500
70	007/2016/0000727	RAMAKRISHNAN SAI RAM HOT CHIPS	Chips shop	1000	1750	750
71	007/2017/0000191	DHANAPAL	Chips shop	1250	1750	500
72	007/2017/0000318	G SOOSAIRAJ	Chips shop	1250	1750	500
73	007/2017/0000615	LAKSHMANAN SAI RAM HOT CHIPS	Chips shop	1250	1750	500



S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
74	007/2019/015/0000148	A KRISHNAN	Chips shop	1250	1750	500
75	007/2019/039/000068	SHINOY CHACKO	Chips shop	1250	1750	500
76	007/2020/002/0000134	S JAYARAJ	Chips shop	1250	1750	500
77	007/2017/000044	P SEKAR	Sanitary Material shop	1250	2500	1250
78	007/2017/0000153	J SATHISH KUMAR	Cell Phone recharge accessories show room	1000	6250	5250
79	007/2020/006/000023	L SIMON RAJ	Cell Phone recharge accessories show room	1250	6250	5000
80	007/2016/0000268	G MURUGESAN	Hotels	3750	7500	3750
81	007/2016/0000272	A MALAR AND ASAITHAMBI	Hotels	3750	7500	3750
82	007/2016/0000290	THENMOZHI	Hotels	6250	7500	1250
83	007/2016/0000557	N GANESH BABU	Hotels	3750	7500	3750
84	007/2016/0000631	N SUBRAMANI SRI PARIPOORANA FOOD PVT LTD	Hotels	1875	7500	5625
85	007/2016/0000914	C NAGARAJAN SRI JAYARAGAVENDRA	Hotels	1875	7500	5625
86	007/2017/000015	M LEENA	Hotels	3750	7500	3750
87	007/2019/042/0000146	K T VENKATESAN	Hotels	6250	7500	1250
88	007/2020/014/0000187	M S MOHAMMED HABEEB	Hotels	4688	7500	2812
89	007/2021/001/0000137	M KOSALAIAMMAL	Hotels	6250	7500	1250
90	007/2021/015/000059	M MAHESH	Hotels	3750	7500	3750
91	007/2016/0000137	N INDIRA	Hotel all	8750	35000	26250
92	007/2016/0000188	A BOOMI NARAYANAN	Hotel all	25000	35000	10000

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
93	007/2016/0000227	P G SHANMUGAM	Hotel all	26250	35000	8750
94	007/2016/0000230	J LAKSHMI	Hotel all	6250	35000	28750
95	007/2016/0000232	MARUDHU PANDIYAN	Hotel all	26250	35000	8750
96	007/2016/0000366	G THILAGAR	Hotel all	8750	35000	26250
97	007/2016/0000434	R ARUNKUMAR V V VENTURES	Hotel all	6250	35000	28750
98	007/2016/0000484	M RAVI	Hotel all	8750	35000	26250
99	007/2016/0000516	S DHARMARAJAN	Hotel all	12500	35000	22500
100	007/2016/0000530	H BASHEER	Hotel all	3750	35000	31250
101	007/2016/0000531	H BAHSEER	Hotel all	6250	35000	28750
102	007/2016/000064	SEKAR	Hotel all	3750	35000	31250
103	007/2016/0000853	SURESH SEBASTIAN	Hotel all	8750	35000	26250
104	007/2016/0001022	MAYAN KUTTY	Hotel all	1250	35000	33750
105	007/2016/0001283	Y ABUBACKAR	Hotel all	8750	35000	26250
106	007/2017/0000543	MOHAMMED HISHAM	Hotel all	26250	35000	8750
107	007/2017/0000600	RADHA	Hotel all	3750	35000	31250
108	007/2017/000087	K RENUKA	Hotel all	2813	35000	32187
109	007/2018/0000138	B LAKSHMI	Hotel all	4688	35000	30312
110	007/2019/014/000046	M SYED ABTHAHIR	Hotel all	3750	35000	31250
111	007/2019/038/0000122	A PALANI	Hotel all	12500	35000	22500
112	007/2019/038/000055	KOOTHAIYAH K	Hotel all	1250	35000	33750
113	007/2019/040/000094	HARISH G	Hotel all	1250	35000	33750
114	007/2019/042/000034	S VARALAKSHMI	Hotel all	12500	35000	22500
115	007/2020/014/0000244	R TAMIL SELVAN	Hotel all	10938	35000	24062
116	007/2020/015/0000113	P Krishnan	Hotel all	3750	35000	31250

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
117	007/2020/017/0000271	RAMACHANDRAN	Hotel all	12500	35000	22500
118	007/2020/040/000037	E PRIYA	Hotel all	6250	35000	28750
119	007/2021/014/0000210	G VINOTHKUMAR	Hotel all	3750	35000	31250
120	007/2021/016/0000182	S NIRESH JAYAND	Hotel all	3750	35000	31250
121	007/2021/016/000055	MOHAMED ALI JINNA	Hotel all	3750	35000	31250
122	007/2021/037/0000160	V SENTHILKUMAR	Hotel all	1563	35000	33437
123	007/2022/040/000058	C HARIDASAN	Hotel all	3750	35000	31250
124	007/2016/0000159	G JAYA PRATHAP RAJA	Sales and Service for four Wheelers	2500	8750	6250
125	007/2017/0000126	G BAKTHAVACHALAM	Sales and Service for four Wheelers	2500	8750	6250
126	007/2016/0001153	S SELVAKUMAR NANDHINI SWEETS	Bakery Manufacturing and sales	1875	2500	625
127	007/2016/0001247	R NATARAJAN	Bakery Manufacturing and sales	2344	2500	156
128	007/2016/0001294	B SARAVANA KUMAR	Bakery Manufacturing and sales	1875	2500	625
129	007/2020/014/000057	GANESHBABU	Bakery Manufacturing and sales	1875	2500	625
130	007/2020/015/0000114	B.Velammal	Bakery Manufacturing and sales	1875	2500	625
131	007/2020/017/0000128	SRI RAM	Bakery Manufacturing and sales	1875	2500	625

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
132	007/2016/0000183	P RAMACHANDRAN	Manufacturing of sweets and sweet stall	1250	2500	1250
133	007/2016/0000189	G NAGARAJAN	Manufacturing of sweets and sweet stall	1250	2500	1250
134	007/2016/0000810	S SOGANLAL	Manufacturing of sweets and sweet stall	1250	2500	1250
135	007/2016/0000926	P RAMACHANDRAN	Manufacturing of sweets and sweet stall	1250	2500	1250
136	007/2017/000025	P ILAIYARAJA	Manufacturing of sweets and sweet stall	1250	2500	1250
137	007/2017/0000257	K S MURUGAVEL	Manufacturing of sweets and sweet stall	1250	2500	1250
138	007/2021/007/000092	A RAMARAJ	Manufacturing of sweets and sweet stall	1250	2500	1250
139	007/2021/014/0000206	A MANIKANDAN New Sangam Tea Stall	Manufacturing of sweets and sweet stall	1250	2500	1250
140	007/2016/0000429	B MOHANLAL KRISHNA ELECTRICALS HARDWARES	Electricals Shop	1000	1875	875
141	007/2016/0000119	M E AHAMED MEERS SAHIP	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
142	007/2016/0000162	ALINA PRIVATE LIMITED	Leather Articles Suitcases Slippers shoes and Rubber articles	8750	26250	17500

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
143	007/2016/0000247	MH ABOOBAKAR SIDDIQUE	Leather Articles Suitcases Slippers shoes and Rubber articles	6250	26250	20000
144	007/2016/0000449	P R RAJASEKARAN	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
145	007/2016/000069	PONNAMMAL	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
146	007/2016/0001001	KR SOLAIMUTHU	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
147	007/2016/0001033	R MUSTAQ AHAMED	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
148	007/2016/0001096	A MURUGAN V J INDUSTRIES	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
149	007/2017/0000115	P ANANDA RAO	Leather Articles Suitcases Slippers shoes and Rubber articles	4375	26250	21875
150	007/2017/0000668	SANJAYM LULLA	Leather Articles Suitcases Slippers shoes and Rubber articles	18750	26250	7500

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
151	007/2019/014/0000152	SANJAY DHURKA	Leather Articles Suitcases Slippers shoes and Rubber articles	5625	26250	20625
152	007/2019/015/0000118	BHARAT GOENKA	Leather Articles Suitcases Slippers shoes and Rubber articles	10938	26250	15312
153	007/2016/000012	J RAJESH KUMAR ROHINI PIPE AND PIPES	Manufacturing and sales of Plastic Articles	4690	13125	8435
154	007/2016/0000411	M ABDUL KALEEL A M S AGENCIES	Manufacturing and sales of Plastic Articles	1500	13125	11625
155	007/2016/0000595	P RIYAZ AHMED	Manufacturing and sales of Plastic Articles	2500	13125	10625
156	007/2016/0000639	L BALASUBRAMANIAN	Manufacturing and sales of Plastic Articles	4375	13125	8750
157	007/2016/0000730	K RAJAN PLASTIC MOULDING	Manufacturing and sales of Plastic Articles	2500	13125	10625
158	007/2016/0000772	I JACOB FRANCIS	Manufacturing and sales of Plastic Articles	1875	13125	11250
159	007/2016/0001162	R R MOHAN	Manufacturing and sales of Plastic Articles	2500	13125	10625
160	007/2017/000090	EBENEZER FRANCIS	Manufacturing and sales of Plastic Articles	1875	13125	11250
161	007/2020/014/000090	ANAND	Manufacturing and sales of Plastic Articles	2500	13125	10625

S.No.	License No.	Applicant Name	Nature of Trade	Actually Collected	To be Collected	Loss
				Amount in Rs.		
162	007/2020/042/0000234	A MOHAMED BILAL	Manufacturing and sales of Plastic Articles	5469	13125	7656
163	007/2017/0000332	KALYANI PRINTERS	Printing press	2625	4375	1750
164	007/2020/017/000041	M MUTHUPANDIAN	Bar	6250	8750	2500
165	007/2016/0000581	K BALASUBRAMANIAN	Cycle Shop	3750	6250	2500
167	007/2016/0000935	C MUTHU	Cycle Shop	3750	6250	2500
					<b>Total</b>	<b>1404805</b>

**Appendix No.6**

**(Reference: Para No.4.2.2.9 Page No.78)**

**Details of GST allowed for the service exempted from Goods and Service Tax**

S.No.	Para No.	Technical Sanction	Estimate Rs. (Rs. in lakh)	VR.No.	Contractor	GST Rate admitted (Amount in Rs.)
1)	Tambaram corporation (Kannadapalayam) 283	CMA Chief Engineer Lr.No.4563/2019/DO2, dated 07.07.2020	956.00	1640/ 24.02.2022	Srinivasa Waste Management Service Pvt., Ltd.,	509855.00
2)	Tambaram corporation (Vengatamangalam) 284	CMA Chief Engineer Lr.No.4563/2017-18, dated 23.03.2018	765.00	883/ 16.12.2021	Zigma Global Environ solutions Pvt., Ltd.,	2837160.00
<b>Total</b>						<b>3347015.00</b>



**Appendix No.7**

**(Reference: Para No.4.2.2.10 Page No.71)**

**Details of Fraudulent preparation of challans by the contractor claiming that Employment provident fund (EPF) and Employment Insurance Fund (ESI) were paid to Government head**

Sl.No.	Name of the Institution	Para No. / Financial Year	EPF & ESI Amount paid as per the Challan produced by the Contractor	Actual remittance as per official website	Short Remittance
			Amount in Rs.		
1)	Sivakasi Corporation	119 / 2021-22	39,23,552	27,141	38,96,411
2)	Tiruchirappalli Corporation	18 (1 to 8) / 2022-23	40,92,382	0	40,92,382
Total			80,15,934	27,141	79,88,793

**Appendix No.8**

**(Reference: Para No.4.2.3.1; Page No.73)**

**Details of Infrastructure and Basic Amenities charges not collected/ Shortly Collected for special buildings.**

**Areas within Chennai Metropolitan Development Authority limit**

S. No.	District	Municipality	Para No.	No. of Building Licenses File		Infrastructure & Basic Amenities Charges to be collected	Infrastructure & Basic Amenities Charges actually collected	Short Collection
				Verified in Audit	Defective			
1	Kanchipuram	Kanchipuram	21, 22	237	2	133740	0	133740
2		Anakaputhur	18,19,21,22	43	4	483375	112500	370875
3	Chengalpettu	Maraimalai Nagar	53,54	525	16	1364506	0	1364506
4		Pallavaram	83,84, 85	164	27	2114093	74500	2039593
5		Sembakkam	30,31	136	4	621375	354325	267050
							<b>Total</b>	<b>4175764</b>

**Areas other than Chennai Metropolitan Development Authority limit**

S. No.	District	Municipality	Para No	Infrastructure & Basic Amenities Charges to be collected	Infrastructure & Basic Amenities Charges actually collected	Short Collection	
				Amount in Rs.			
1	Vellore	Pernampet	20(a)	46231	0	46231	
2	Kallakurichi	Ulundurpet	19	119194	0	119194	
3	Vellore	Ambur	20	105471	0	105471	
4	Vellore	Vaniyambadi	19	33840	0	33840	
						<b>Total</b>	<b>304736</b>

**Abstract**

S. No.	Details	Amount in Rs.
1)	Areas within Chennai Metropolitan Development Authority limit	41,75,764/-
2)	Areas other than Chennai Metropolitan Development Authority limit	3,04,736/-
<b>Total</b>		<b>44,80,500/-</b>

**Appendix No.9(a)**

**(Reference : Para No..4.2.3.2; Page No.74)**

**Details of Solid Waste Management User Charges Fixed For Residential Buildings**

Sl.No.	Particulars	Period	Charges Rs.
1	Residential (Property tax amount below Rs.500)	Monthly	20
2	Residential (Property tax amount above Rs.501 to below Rs.1000)	Monthly	30
3	Residential (Property tax amount above Rs.1001 to below Rs.2000)	Monthly	50
4	Residential (Property tax amount below Rs.2000)	Monthly	100

**Appendix No.9(b)**

**(Reference : Para No..4.2.3.2; Page No.74)**

**Details of Solid Waste Management User Charges Fixed For Organisations**

Sl.No.	Particulars	Period	Charges Rs.
1	Private schools, colleges hostel private offices	Monthly	1000
2	Hospital (with bed) small sized	Monthly	1000
3	Hospital (with bed) big	Monthly	5000
4	Clinic	Monthly	300

**Appendix No.9(c)**  
**(Reference : Para No.4.2.3.2; Page No.74)**  
**Details of Solid Waste Management User Charges Fixed For Commercial**

S.No.	Particulars	Period	Small	Medium	Large
			Amount in Rs.		
1	Tea stall	Monthly	250	500	1000
2	Mobile Restaurant	Monthly	10/300		
3	Restaurant	Monthly	500	1000	3000
4	Commercial Building	Monthly	500	1000	2000
5	Marriage Hall	Monthly	1000	2000	3000
6	Tailor shop	Monthly	100	150	200
7	Two wheeler mechanic shop	Monthly	100	150	200
8	Flowers/fruits/vegetables coconut shop	Monthly	200	300	500
9	Groceries/Stationery/Pharmacy	Monthly	200	300	500
10	Mutton Chicken Fish stalls	Monthly	300	500	1000
11	Cinema theatre/Entertainment centers	Monthly	500	750	1000
12	Clothes shop	Monthly	500	1000	2000
13	Leather sales/production shop, Footwear shops, fancy stores	Monthly	200	300	400
14	Fast food Briyani shops	Monthly	200	300	500
15	Sweet, Bakery, Savoury shops	Monthly	500	750	1000
16	Old Materials storage and sales	Monthly	500	1000	2000
17	Industry/Commercial organisations not mentioned above	Monthly	500	1000	1500
18	Beauty Parlour	Monthly	500	1000	2000

**Appendix No.9(d)**

**(Reference : Para No.4.2.3.2; Page No.74)**

**Details of Loss due to non-collection of solid waste management user charges**

SNo	Assessment Number	Name	Assessment Date	SUC Amount to be fixed	No.of Months (from 01.04.2017 till 22-23 2 <sup>nd</sup> half)	Amount Rs.
<b>ZONE 4</b>						
<b>Ward Name – WARD–33</b>						
<b>Street Name – MEPZ</b>						
1	009/033/900258	M/s k.m.r. facades p.ltd	01-Mar-2003	1500	12	18000
2	009/033/900276	Igarashi motors india ltd	01-Mar-2003	1500	12	18000
3	009/033/900320	M/s nayab perfumems,	01-Mar-2003	1500	12	18000
4	009/033/900331	M/s.btr packaging pvt ltd	01-Mar-2003	1500	12	18000
5	009/033/903694	Super auto forge private limited	06-Oct-2017	1500	11	16500
6	009/033/900266	Cephas medical private ltd.	01-Mar-2003	1500	12	18000
7	009/033/900270	Igarashi motors india ltd	01-Mar-2003	1500	12	18000
8	009/033/900274	Glove india private limited (dc),py_doorno=xx	01-Mar-2003	1500	12	18000
9	009/033/900279	Athar mohammed syeed	01-Mar-2003	1500	12	18000
10	009/033/900335	M/s forza industries pvt ltd	01-Apr-2003	1500	12	18000
11	009/033/903668	Zen linen international private limited	07-Mar-2017	1500	12	18000
12	009/033/903686	G g organics exports private limited	09-Aug-2017	1500	12	18000
13	009/033/903695	Loctite india private limited	06-Oct-2017	1500	11	16500
14	009/033/903711	Aster comfort designs pvt ltd	23-Feb-2018	1500	11	16500
15	009/033/903732	Sfp sons (india) private limited	11-Jul-2018	1500	10	15000
16	009/033/900303	M/s.itw india pvt.ltd	01-Mar-2003	1500	12	18000
17	009/033/900257	Hallmark industries	01-Mar-2003	1500	12	18000
18	009/033/900259	M/s. R p c power india pvt ltd	01-Mar-2003	1500	12	18000
19	009/033/900260	S.f.patel and sons (india)	01-Mar-2003	1500	12	18000
20	009/033/900261	Computer sciences corporation india private ltd.,	01-Mar-2003	1500	12	18000
21	009/033/900290	Dakshan speakers manufacturing( p) ltd	01-Mar-2003	1500	12	18000
22	009/033/900312	Igarashi motors india limited	01-Mar-2003	1500	12	18000
23	009/033/900318	Ms. IDEAL FASTENER INDIA PRIVATE LIMITED	01-Mar-2003	1500	12	18000
24	009/033/900265	Ms. SEINSA AUTOFERN INDIA PRIVATE LIMITED	01-Mar-2003	1500	12	18000

SNo	Assessment Number	Name	Assessment Date	SUC Amount to be fixed	No.of Months (from 01.04.2017 till 22-23 2 <sup>nd</sup> half)	Amount Rs.
25	009/033/900267	A.r.export	01-Mar-2003	1500	12	18000
26	009/033/900273	Igarashi motors india ltd	01-Mar-2003	1500	12	18000
27	009/033/900285	M/s. Vijay garments	01-Mar-2003	1500	12	18000
28	009/033/900293	Switching technology limited	01-Mar-2003	1500	12	18000
29	009/033/900297	M/s.celebrity fashions ltd.	01-Mar-2003	1500	12	18000
30	009/033/900315	Indo japan apparels,	01-Mar-2003	1500	12	18000
31	009/033/900317	M/s.venture lighting india ltd,	01-Mar-2003	1500	12	18000
32	009/033/900319	M/s nayab perfumems	01-Mar-2003	1500	12	18000
33	009/033/900321	M/s tci chemicals (india) private limited	01-Apr-2003	1500	12	18000
34	009/033/900333	New age softwareandsolution pvtltd	01-Mar-2003	1500	12	18000
35	009/033/903635	The association for manufacturing technology	27-Jul-2016	1500	12	18000
36	009/033/903689	Avalon technologies ltd	15-Dec-2017	1500	11	16500
37	009/033/903714	Syrma sgs technology ltd	09-Mar-2018	1500	11	16500
38	009/033/900324	Pradeep stainless india pvt.ltd.,py_doorno=xx	01-Apr-2004	1500	12	18000
39	009/033/900326	American ortho tech pvt ltd	01-Apr-2004	1500	12	18000
40	009/033/903664	M/s mainetti india pvt ltd	01-Mar-2017	1500	12	18000
41	009/033/903731	Sfp sons (india) private limited	11-Jul-2018	1500	10	15000
42	009/033/900308	Swabindia private limited	01-Mar-2003	1500	12	18000
43	009/033/903663	M/s mainetti india private limited	01-Mar-2017	1500	12	18000
44	009/033/903730	Sfp sons (india) private limited	11-Jul-2018	1500	10	15000
45	009/033/900275	Avtec limited	01-Mar-2003	1500	12	18000
46	009/033/900283	Hexagon nutrition exports private limited	01-Mar-2003	1500	12	18000
47	009/033/900291	Well knit apprales	01-Mar-2003	1500	12	18000
48	009/033/900301	Pharmazell (india) (p) ltd,	01-Mar-2003	1500	12	18000
49	009/033/900313	M/s.liv medica equipments (p)	01-Mar-2003	1500	12	18000
50	009/033/900323	M/s taoka chemical india pvt ltd	01-Apr-2003	1500	12	18000
51	009/033/900329	M/s horiaki india pvt ltd	01-Apr-2002	1500	12	18000
52	009/033/900330	B.b.k.exports	01-Apr-2003	1500	12	18000
53	009/033/900337	Avalon technologies ltd	01-Apr-2006	1500	12	18000
54	009/033/900255	Athar mohammed thavur.py_doorno=xx	01-Mar-2003	1500	12	18000
55	009/033/900262	Ms Q2Q SOLUTION PRIVATE LIMITED	01-Mar-2003	1500	12	18000
56	009/033/900263	Eagle press private limited	01-Mar-2003	1500	12	18000

SNo	Assessment Number	Name	Assessment Date	SUC Amount to be fixed	No.of Months (from 01.04.2017 till 22-23 2 <sup>nd</sup> half)	Amount Rs.
57	009/033/900264	Vestments private limited	01-Mar-2003	1500	12	18000
58	009/033/900268	Vastra apparels (dc),py_doorno=b1	01-Mar-2003	1500	12	18000
59	009/033/900280	Computer sciences corporation india private ltd.,	01-Mar-2003	1500	12	18000
60	009/033/900284	Saamuvasi swabs ltd	01-Mar-2003	1500	12	18000
61	009/033/900292	Computer sciences corporation india private ltd.,	01-Mar-2003	1500	12	18000
62	009/033/900300	Btr packaging pvt., ltd.	01-Mar-2003	1500	12	18000
63	009/033/900302	Igarashi motors india ltd	01-Mar-2003	1500	12	18000
64	009/033/900304	S.m.elangovan spices	01-Mar-2003	1500	12	18000
65	009/033/900316	M/s.venture lighting india ltd,	01-Mar-2003	1500	12	18000
66	009/033/900325	Powerica ltd	01-Apr-2004	1500	12	18000
67	009/033/903687	G g organics exports private limited	09-Aug-2017	1500	12	18000
68	009/033/903704	M/s ITAL BEAUTY NIPPERS INDIA PVT LTD SEZ UNIT	18-Jan-2018	1500	11	16500
69	009/033/900254	M/s madras security printers-sez	01-Mar-2003	1500	12	18000
70	009/033/900256	M/s. Cura healthcare pvt., ltd.,	01-Mar-2003	1500	12	18000
71	009/033/900282	Q2q solutions private limited	01-Mar-2003	1500	12	18000
72	009/033/900296	Godrej and boyce manufacturing company limited	01-Mar-2003	1500	12	18000
73	009/033/900309	M/s. Attar mohamed dawood and company	01-Mar-2003	1500	12	18000
74	009/033/900310	Igarashi motors india ltd	01-Mar-2003	1500	12	18000
75	009/033/900327	Harmony musical instruments pvt ltd	01-Apr-2000	1500	12	18000
76	009/033/900332	M/s india sales corporation	01-Apr-2004	1500	12	18000
77	009/033/900336	M/s. SANMINA – SCI TECHNOLOGY INDIA PVT., LTD	01-Apr-2003	1500	12	18000
78	009/033/900272	M/s.ZEN LINEN INTERNATIONAL PVT., LTD.,	01-Mar-2003	1500	12	18000
79	009/033/900339	Ideal fastener india private limited.	24-Nov-2009	1500	12	18000
80	009/033/900341	Cts india (p) ltd.,	26-Dec-2011	1500	12	18000
81	009/033/900342	Cts india(p) ltd.,	26-Dec-2011	1500	12	18000
82	009/033/900338	M/s.inga pharmacueicals	02-Jul-2009	1500	12	18000
83	009/033/900343	Cts india(p) ltd.,	26-Dec-2011	1500	12	18000
84	009/033/900345	Trishyiraya recycling india pvt., ltd.,	01-Mar-2012	1500	12	18000
85	009/033/900340	M/s.powergear limited	18-Dec-2009	1500	12	18000
86	009/033/900363	R.k. goldsmith(dc),py_doorno=xx	01-Mar-2003	1500	12	18000

SNo	Assessment Number	Name	Assessment Date	SUC Amount to be fixed	No.of Months (from 01.04.2017 till 22-23 2 <sup>nd</sup> half)	Amount Rs.
87	009/033/900328	M/s.venture lighting india ltd	01-Apr-2004	1500	12	18000
88	009/033/900346	Manav packaging private ltd.,	01-Mar-2012	1500	12	18000
89	009/033/900361	M/s SYRMA SGS TECHNOLOGY LTD LTD	01-Mar-2003	1500	12	18000
90	009/033/900281	Quintessence fragrances private limited	01-Mar-2003	1500	12	18000
91	009/033/900344	Pmi engineering exports pvt. Ltd.,	17-Feb-2012	1500	12	18000
92	009/033/900364	Igarashi motors india limited	01-Mar-2003	1500	12	18000
<b>Ward Name - WARD-49</b>						0
<b>Street Name - AYYASWAMY STREET</b>						0
93	009/049/901233	R. Dayanandhan	01-Mar-2003	1500	12	18000
<b>Street Name - SIVA SHANMUGAM ROAD</b>						0
94	009/049/900718	K.devadasan	01-Mar-2003	1500	12	18000
95	009/049/900701	A.thahira bi	01-Mar-2003	1500	12	18000
<b>Ward Name - WARD-52</b>						0
<b>Street Name - OLD SBI COLONY</b>						0
96	009/052/901012	Christi joseph	01-Mar-2003	1500	12	18000
97	009/052/901013	V.sudha	01-Mar-2003	1500	12	18000
<b>Ward Name - WARD-53</b>						0
<b>Street Name - MUDICHUR ROAD</b>						0
98	009/053/900499	Valli subrayan,py_doorno=46	01-Mar-2003	1500	12	18000
99	009/053/900497	M.senthilmathi	01-Mar-2003	1500	12	18000
100	009/053/900612	Kalai vani	01-Mar-2003	1500	12	18000
101	009/053/900613	Gaja lakshmi w/o purusothama reddyar	01-Mar-2003	1500	12	18000
<b>Ward Name - WARD-54</b>						0
<b>Street Name - MUDICHUR ROAD</b>						0
102	009/054/902046	M.arumugam,	01-Mar-2003	1500	12	18000
<b>Ward Name - WARD-60</b>						0
<b>Street Name - ABIRAMI NAGAR</b>						0
103	009/060/900783	Mohanasundari	10-Jan-2013	1500	12	18000
<b>Grand Total</b>						<b>1836000</b>



**Appendix No.10**

**(Reference : Para No.4.2.3.3; Page No.75)**

**Details of Building not assessed from half year after completion certificate issued by CMDA**

S. No.	District	Name of the Municipality	Para No	Owner	Building Nature	CMDA completion certificate details	Building Extension (Sq. ft.)	No.of residential units to be assessed	Half year on which property to be assessed	Demand to be raised
1	Chengalpettu	Pallavaram Municipality	21	Alliance Business Park	Commercial	EC/South-I/98/2021 Date.12.04.2021	656727	-	2021-22 1 <sup>st</sup> Half Year	3493788
2			22	Lakshmi Narayanan (Olympia)	Residential	EC/South/35/2016 dt.15.02.2016	-	326	2015-16 1 <sup>st</sup> Half Year	3423000
3			23 (1)	Parvathy Ortho Hospital	Hospital	EC/South-I/08/2019 Date.02.01.2019	15914	-	2018-19 2 <sup>nd</sup> Half Year	1186388
4			24 (1)	Sankar (Sky Park Residence)	Residential	EC/South-I/383/2015 Date 04.09.2015	-	87	2015-16 1 <sup>st</sup> Half Year	2753898
5			26 (1)	Sri Lakshmi Ammal Education Trust	Educational Institution	EC/South-II/94/2019 Date.22.03.2019	347303	-	2019-20 1 <sup>st</sup> Half Year	12239076
6		Sembakkam Municipality	21	Vasanth & Co	Commercial	EC/South-II /281 /2021 dated 11.10.2021	12000	-	2021-22 2 <sup>nd</sup> Half Year	78408
7		Pammal Municipality	12	T.V. Sathia Narayana	Commercial	EC/South-II /15645/2018 dated 03.10.2018 & EC/South-II/56/2019 dated 18.02.2019	-	154	2018-19 2 <sup>nd</sup> Half Year	3211736
8	Kanchipuram	Kundrathur Municipality	18	Amarprakash Developers Private Limited	Residential & Commercial	EC/Central-I/248/2018 Dated 27.07.2018, EC/Central-I/63/2019 Dated 28.02.2019 & EC/Central-I/86/2016 Dated 18.04.2016	-	1900	2016-17 1 <sup>st</sup> Half Year	12638020
9	Thiruvallur	Poonamalle Municipality	17	Ms.Golden Homes Pvt., Ltd.,	Residential & Commercial	EC/Central-II/7548/2017 Dated 09.02.2018	-	715	2018-19 2 <sup>nd</sup> Half Year	14156110
<b>Total</b>										<b>53180424</b>

**Appendix No.11**

**(Reference: Para No.4.2.3.4; Page No.75)**

**Details of Non-collection of Land Use Conversion Charge**

Sl.No.	District	Name of the Municipality	Para No	Amount to be collected as Landuse conversion charge	Amount collected as Landuse conversion charge	Loss Rs.
				Amount in Rs.		
1)	Cuddalore	Vadalur	21	2034416	69993	1964423
2)	Chingleper	Maraimalainagar	48	1226930	0	1226930
3)	Thiruvallur	Thirutani	42(2)	1298138	0	1298138
					<b>Total</b>	<b>4489491</b>

**Appendix No.12**

**(Reference: Para No.4.2.3.5; Page No.76)**

**Details of Employee State Insurance (ESI) amount paid in excess to the contractor**

Sl. No.	District	Name of the Municipality	Para No.	ESI amount to be allowed	ESI actually allowed		ESI Excess payment
				Amount in Rs.	Percentage	Amount in Rs.	
1	Kanchipuram	Kanchipuram	75	511099	6.75%	1081407	550417
2	Chengalpettu	Tambaram	123(A)	740466	4.75%	1628607	340941
3		Pallavaram	93(A), 94(B), 95(A)	1114303	4.75%	454974	514304
4	Ranipet	Ranipet	30	369667	4.75%	160065	85307
5		Arcot	46	112845	4.75%	1061516	47220
<b>Total</b>							<b>1538189</b>

**Appendix No.13**

**(Reference: Para No.4.2.3.6; Page No.77)**

**Details of Employee Provident Fund (EPF) amount overpaid to the contractor**

Sl. No.	District	Name of the Municipality	Para No.	EPF to be allowed	EPF actually allowed	Excess Payment
				Amount in Rs.		
1	Ranipet	Arcot	47	472561	451382	21179
2	Kanchipuram	Kanchipuram	76	2044406	3931550	1887144
<b>Total</b>						<b>1908323</b>

**Appendix No.14**

**(Reference: Para No.4.2.3.7; Page No.78)**

**Details of Annual maintenance fee also provided for newly fitted LED street lights regardless of warranty period**

Street Light details	Actually Allowed			Nos of Street lights newly fixed		To be allowed		
	Numbers	Annual Maintenance charges for a lamp	Total Amount			Numbers	Annual Maintenance charges for a lamp	Total Amount
		Amount in Rs.		Numbers	Measurement Book		Amount in Rs.	
250watts SV Lamp	817	2300.00	1879100	287	148,158/2020-21	530	2300.00	1219000
70 watts SV Lamp	1356	1644.00	2229264	54	158 /2020-21	1302	1644.00	2140488
36x45 WattsCFL	798	983.00	784434	411	140,141,159,180, 193/2020-21	387	983.00	380421
<b>Total</b>	<b>2971</b>	<b>4927</b>	<b>4892798</b>	<b>752</b>		<b>2219</b>	<b>4927</b>	<b>3739909</b>
<b>Overpaid Amount (4892798-3739909)</b>								<b>1152889</b>

**Appendix No.15**

**(Reference: Para No.4.2.3.8; Page No.78)**

**Details of House Rent Allowance paid in excess Amount**

Sl. No.	District	Name of the Municipality	Para No.	Actually Collected House Rent Allowance	To be Collected House Rent Allowance	Excess payment
				Amount in Rs.		
1	Ranipet	Sholinghur	46	2200977	3208323	1007346
2	Tiruvannamalai	Vandavasi	16	630853	434357	196496
3	Ariyalur	Ariyalur	12	1204500	822900	381600
4	Ariyalur	Jayankondam	13	868200	600850	267350
			<b>Total</b>	<b>5911876</b>	<b>4059084</b>	<b>1852792</b>

**Appendix No.16**

**(Reference: Para No.4.2.3.9; Page No.80)**

**Details of Goods and Service Tax allowed for sanitary services exempted from Goods and Service Tax**

Sl. No.	District	Name of the Municipality	Para No.	Technical Santion	Estimate. (Amount in lakhs)	Contractor	Amount allowed as GST (Amount in Rs.)
1	Chengalpettu	Pallavaram	88	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 14.03.2018	700	Zigma Global Environ Solutions Pvt Ltd	2155176.00
2		Chengalpettu	38	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 08.03.2019	804	Harshitha Infra Engineering Pvt Ltd	2617682.00
3		Maduranthakam	30	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 08.03.2019	250	Green Agro Environment Services	2062458.00
4		Maraimalai Nagar	107	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 08.03.2019	220	MSG Infra	576164.00
5	Kanchipuram	Kanchipuram	86	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 06.03.2019	699	Vijayaragunathan	1797716.00
6	Ranipet	Arcot	48(A)	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 25.08.2018	257	ECO Garb, Egmore, Chennai.	773191.00
7		Walajapet	39	CMA Chief Engineer Lr.No.18281/2016/DO1, dated 24.08.2018	132	M/s. Eco Garb, Chennai	1068792.00
8		Ranipet	33	CMA Chief Engineer Lr.No.18281/2016/DO1, date 24.08.2018	136	SB&CO	1171817.00
<b>Total</b>							<b>12222996.00</b>

**Appendix No.17**

**(Reference: Para No.4.2.3.10; Page No.80)**

**Details of Employee State Insurance (ESI) lesser amount paid by the contractor**

Sl. No.	Name of the District	Name of the Municipality	Para No.	Details of Work	Contractor	ESI-Amount		
						Paid to contractor by Municipality	remitted by contractor to Insurance company	Short Remittance
						Amount in Rs.		
1	Kanchipuram	Kanchipuram	78	Garbage clearance	S.S. Engineers	946061	268855	677206
2	Chengalpettu	Tambaram	126	Garbage clearance	SR Man Power & Srinivasa Waste Management	1081007	417816	663191
3		Pallavaram	93(b)	Street Light Maintenance	Lakshmi Enterprises	165256	46688	118568
4			94(a)	Garbage clearance	Madhu Enterprises	416651	0	416651
5			96(b)	Engaging DBC Workers	Madhu Enterprises	107767	0	107767
6			97(c)	Engaging DBC Workers	Madhu Enterprises	133627	0	133627
<b>Total</b>						<b>2850369</b>	<b>8</b>	<b>2117010</b>



**Appendix No.18**

**(Reference: Para No.4.2.3.11; Page No.81)**

**Details of Employee Provident Fund (EPF) lesser amount paid by the contractor**

Sl. No.	Name of the District	Name of the Municipality	Para No.	Details of Work	Contractor	EPF–Amount		
						Paid to contractor by Municipality	remitted by contractor to Insurance company	Short Remittance
1	Kanchipuram	Kanchipuram	78	Garbage clearance	S.S. Engineers	3784243.00	878821.00	2905422.00
2	Chengalpettu	Tambaram	126	Garbage clearance	SR Man Power & Srinivasa Waste Management	1427111.00	353850.00	1073261.00
3		Pallavaram	93(b)	Street Light Maintenance	Lakshmi Enterprises	610192.00	89926.00	520266.00
4			94(a)	Garbage clearance	Madhu Enterprises	1139981.00	364618.00	775363.00
5			96(b)	Engaging DBC Workers	Madhu Enterprises	431070.00	78270.00	352800.00
6			97(c)	Engaging DBC Workers	Madhu Enterprises	534505.00	163061.00	371444.00
7			95(b)	Garbage clearance	Srinivasa Waste Management	2656208.00	1864741.00	791467.00
8			100(d)	Driving Vehicles	R.R. Service	439793.00	207807.00	231986.00
9		Ranipet	Arcot	29	Garbage clearance	L.D.MAN POWER SOLUTIONS	1365097.00	894303.00
<b>Total</b>						<b>12388200.00</b>	<b>4895397.00</b>	<b>7492803.00</b>

**Appendix.19**

**(Reference : Para No.4.2.4.3; Page. 85)**

**Villupuram District – Thirukovilur Town Panchayat – Property Tax Assessment – Property tax calculated in square meter instead of square feet for Marriage Hall – Short Assessment of Property Tax – Revenue Loss – Details**

S.No.	Details	Property tax to be collected	Property Tax Already Calculated	Less Rs.
1	<b>Tax assessment number 8253</b>			
	Total area of building	767 Sq. m (or) 8253 Sq.ft	767 Sq.Ft	
	Usage of building	commercial	commercial	
	Zone	A	A	
	Monthly rent (3x8253x0.80)	19807	1840.80	
	Annual rent(19807x12)	237686	22090	
	Land value (1/6) 237686/6	39614	3682	
	Building value (237686-39614)	198072	18408	
	Maintenance charges (10 %) in building value	19807	1841	
	Annual value for building (237686-19807)	217879	20249	
	Net annual value	217880	20250	
	Property tax for half year	21788	2025	
	Library Cess	2179	203	
	<b>Total</b>	<b>23967</b>	<b>2228</b>	<b>21739</b>

S.No	Details	Property tax to be collected	Property Tax Already Calculated	Less Rs.
2	<b>Tax assessment number 8254</b>			
	Total area of building	767Sq.m (௮) 8253 Sq.Ft	767 Sq.Ft	
	Usage of building	commercial	commercial	
	Zone	A	A	
	Monthly rent (3x8253x0.80)	19807	1840.80	
	Annual rent (19807x12)	237686	22090	
	Land value (1/6) 237686/6	39614	3682	
	Building value (237686-39614)	198072	18408	
	Maintenance Charges ( 10 %) in building value	19807	1841	
	Annual value for building (237686-19807)	217879	20249	
	Net annual value	217880	20250	
	Property tax for half year	21788	2025	
	Library Cess	2179	203	
	<b>Total</b>	<b>23967</b>	<b>2228</b>	<b>21739</b>
<b>Total loss for Half year Rs.</b>				<b>43478</b>
<b>Total loss for 3 half years Rs.</b>				<b>130434</b>

**Appendix.20**

**(Reference : Para No.4.2.4.4; Page No.86)**

**Details of Property Tax was fixed less than the building area in the registration document**

S.No	Details	Details	Zone A	Zone B	Zone C
1	Residential	Monthly Value /Sq.Ft	0.90	0.70	0.50
2	Commercial/ Industrial	-	0.90	0.70	0.50
3	Yearly Value /Sq.Ft	Monthly Value x 12			
4	Type	Residential	10.80	8.40	6.00
		Industrial ( 2 times )	21.60	16.80	12.00
		Commercial ( 3 times )	32.40	25.20	18.00

S.No	Details	Need To be Fixed Rs.	Done already Rs.
1	Total area (Sq.ft)	11399 Sq.Ft.	1444.45 Sq.Ft.
2	Location/ Zone	A	
3	Type	Residential	
4	Usage	Commercial	
5	Age of building	5 years	
6	Annual Rent Value (ARV)	369328	46800
7	Land Value (LV) (1/6) times	61555	7800
8	Building value (BV=ARV-LV)	307773	39000
9	Maintenance Charges (MC) ( 10%)	30777	3900
10	Total Annual Rent Value (ARV-MC)	338551	42900
11	Net Annual Rent Value	338551	42900
12	Basic property tax (10%)	33855.00	4290.00

S.No	Details	Need To be Fixed Rs.	Done already Rs.
13	Library cess (10%)	3386.00	429.00
14	Net property tax	37241.00	4719.00
	<b>Tax assessment</b>	37241.00	4719.00
	Loss amount for one half year (37241.00 - 4719.00)	32522.00	
	Upto 30.09.2021 – 13 half years	<b>422786.00</b>	
	Total Loss Amount ( from 01.10.2021 to 31.03.2022 1 half year	<b>32522.00</b>	
	Tax assessment from April 2022	74482.00	9438.00
	Loss amount for one half year	65044.00	
	Total Loss Amount from 01.04.2022 to 31.03.2022 2 half years	<b>130088.00</b>	
	<b>Total Loss</b>	<b>585396.00</b>	

**Appendix.21**

**(Reference : Para No.4.2.4.5; Page No.87)**

**Details of non-collection of property tax for private educational institutions within Town Panchayat limits**

S.No	Region	District	Name of Town Panchayat	Audit Para No.	Name of Colleges	Year for which property tax is to be levied	Property tax to be recovered (loss) Rs.
1)	Tiruchirapalli	Perambalur	Arumbavur	19	Sri Ramakrishna Educational Trust	From 2017-18 II -HY to 2021-22 II -HY	343116
					Sri Ramakrishna Educational Trust	From 2017-18 II -HY to 2021-22 II -HY	170415
					Shanthi Niketan School	From 2017-18 II -HY to 2021-22 II -HY	124623
					Swami Vivekananda Polytechnic	From 2017-18 II -HY to 2021-22 II -HY	471150
2)	Tiruchirapalli	Tiruchirapalli	Mannachanallur	13	SVR Matriculation School	From 2018-19 I -HY to 2021-22 II -HY	756746
3)	Tiruchirapalli	Nagapattinam	Thalaignayiru	11	Shivashakti International Higher Secondary School (Ground Floor and First Floor)	From 2019-20 I -HY to 2021-22 II -HY	559420
4)	Madurai	Dindigul	chinnalapatti	15	St. Joseph's School	From 2017-18 II -HY to 2021-22 II -HY	459372
5)	Tirunelveli	Kanniyakumari	Marungoor	13	Lord Jegannath Engineering College (Tax Assessment Number.1979, 1982 and 1983)	From 2018-19 II -HY to 2021-22 II -HY	944457
<b>Total</b>							<b>3829299</b>

**Appendix.22(A)**

**(Reference : Para No.4.2.4.6; Page No.87)**

**Details of Non collection/ Short collection of Infrastructure and Basic Amenities charges for building plan approval in Town Panchayats**

S.No	Zone	District	Name of the Town Panchayats	Para No	Building plan permission details	Applicants (Mr/Mrs)	Total Building Area (Sq. meter)	Infrastructure and Basic Amenities charges to be collected Rs.	Infrastructure and Basic Amenities charges collected Rs.	Short Collection Loss Rs.
1)	Chengalpattu	Kanchipuram	Mangadu	22	31 categories	--consoldate--	8090.11	3005121.00	0.00	3005121.00
2)	Chengalpattu	Kanchipuram	Kundrathur	22	B.L.No.41/21-22 30.04.2021	A.Sankarnarayanan	210.78 (3 floor)	79042.00	0.00	79042.00
3)	Chengalpattu	Kanchipuram	Kundrathur	23	B.L.No.79/21-22 15.06.2021	Rajendran	150.00 (3 floor)	56250.00	0.00	56250.00
4)	Chengalpattu	Kanchipuram	Kundrathur	24	B.L.No.91/ 21-22 22.06.2021	Bharath	296.00 (3 floor)	111000.00	0.00	111000.00
5)	Chengalpattu	Kanchipuram	Kundrathur	25	B.L.No.112/21-22 13.07.2021	Annamalai	175.00 (3 floor)	65625.00	0.00	65625.00
6)	Chengalpattu	Kanchipuram	Kundrathur	26	B.L.No.133/21-22 22.07.2021	N.Adhitthan	173.51 (3 floor)	65066.00	0.00	65066.00
7)	Chengalpattu	Kanchipuram	Kundrathur	28	B.L.No.295/21-22 09.12.2021	K.Sundaram	257.33 (3 floor)	96499.00	0.00	96499.00
8)	Chengalpattu	Chengalpattu	Accharappakkam	16	B.L.No.12/21-22 10.12.2021	G.RajendraKumar	328.00	123000.00	0.00	123000.00
9)	Chengalpattu	Chengalpattu	Perungalathur	30	B.L.No.20/21-22 06.07.2021	Monisha Prasanth	164.40 (3 floor)	61650.00	0.00	61650.00
10)	Chengalpattu	Chengalpattu	Perungalathur	31	B.L.No.24/ 21-22 06.07.2021	V.Senthil Murugan	387.40	145275.00	0.00	145275.00
11)	Chengalpattu	Chengalpattu	Perungalathur	32	B.L.No.27/21-22 08.07.2021	A.Murugan	224.08 (3 floor)	84030.00	0.00	84030.00
12)	Chengalpattu	Chengalpattu	Perungalathur	33	B.L.No.33/21-22 09.07.2021	N.Velayudham	167.22 (3 floor)	62708.00	0.00	62708.00

S.No	Zone	District	Name of the Town Panchayats	Para No	Building plan permission details	Applicants (Mr/Mrs)	Total Building Area (Sq. meter)	Infrastructure and Basic Amenities charges to be collected Rs.	Infrastructure and Basic Amenities charges collected Rs.	Short Collection Loss Rs.
13)	Chengalpattu	Chengalpattu	Perungalathur	34	B.L.No.72/21-22 27.08.2021	Kumar, Bakdhavachalam, Loganadhan	246.65 (3 floor)	92494.00	0.00	92494.00
14)	Chengalpattu	Chengalpattu	Perungalathur	36	B.L.No.51/21-22 26.07..2021	Bhama	128.14 (3 floor)	48052.00	0.00	48052.00
15)	Chengalpattu	Chengalpattu	Perungalathur	37	B.L.No.57/21-22 04.08.2021	Kumar, Bakdhavachalam, Loganadhan	200.46 (3 floor)	75173.00	0.00	75173.00
16)	Chengalpattu	Chengalpattu	Perungalathur	38	B.L.No.61/21-22 04.08.2021	Kumar, Bakdhavachalam, Loganadhan	235.31 (3 floor)	88241.00	0.00	88241.00
17)	Chengalpattu	Chengalpattu	Perungalathur	39	B.L.No.62/ 21-22 23.08.2021	R.Rajeshwari	235.77 (3 floor)	88414.00	0.00	88414.00
18)	Chengalpattu	Chengalpattu	Perungalathur	40	B.L.No.35/21-22 09.07.2021	S.Dhanalakshmi	246.65 (3 floor)	92494.00	0.00	92494.00
19)	Chengalpattu	Chengalpattu	Perungalathur	41	B.L.No.96/21-22 13.09.2021	C.Y.Eswaran	401.88	150705.00	0.00	150705.00
20)	Chengalpattu	Chengalpattu	Perungalathur	42	B.L.No.97, 172, 177/ 21-22 10.11.2021	Kalaivani Y.BadmaNayudu V.Ramlumar	793.98	297743.00	67335.00	230408.00
21)	Chengalpattu	Chengalpattu	Perungalathur	43	B.L.No.135/21-22 26.10.2021	P.Ramnath & Akila	115.57 (3 floor)	43339.00	0.00	43339.00
22)	Chengalpattu	Chengalpattu	Perungalathur	44	B.L.No.136/21-22 26.10.2021	A.Samraj	467.56	175335.00	0.00	175335.00
23)	Chengalpattu	Chengalpattu	Perungalathur	45	B.L.No.138/21-22 26.10.2021	A.Samraj	252.32 (3 floor)	94620.00	0.00	94620.00
24)	Chengalpattu	Chengalpattu	Chitlappakkam	22	B.L.No.74/21-22 22.10.2021	G.Geetha	117.00	43875.00	28500.00	15375.00
25)	Chengalpattu	Chengalpattu	Chitlappakkam	23	B.L.No.66/21-22 22.10.2021	S.Geetha lakshmi	441.00	165375.00	115000.00	50375.00



S.No	Zone	District	Name of the Town Panchayats	Para No	Building plan permission details	Applicants (Mr/Mrs)	Total Building Area (Sq. meter)	Infrastructure and Basic Amenities charges to be collected Rs.	Infrastructure and Basic Amenities charges collected Rs.	Short Collection Loss Rs.
26)	Chengalpattu	Chengalpattu	Chittlappakkam	24	B.L.No.88/21-22 03.11.2021	P.Parthasarathi	201.00 (3 floor)	75375.00	0.00	75375.00
27)	Chengalpattu	Chengalpattu	Chittlappakkam	25	B.L.No.79/21-22 22.10.2021	G.ganapathi palammal	192.00 (3 floor)	72000.00	0.00	72000.00
28)	Chengalpattu	Chengalpattu	Chittlappakkam	26	B.L.No.70/21-22 22.10.2021	V.Ganeshan	128.00 (3 floor)	48000.00	0.00	48000.00
29)	Chengalpattu	Chengalpattu	Chittlappakkam	28	B.L.No.30/21-22 29.09.2021	G.Palanithambi Umashankari	222.00 (3 floor)	83250.00	0.00	83250.00
30)	Chengalpattu	Chengalpattu	Chittlappakkam	29	B.L.No.27/21-22 29.10.2021	K.Suresh	125.00 (3 floor)	46875.00	0.00	46875.00
31)	Chengalpattu	Chengalpattu	Madampakkam	25	B.L.No.60/21-22 17.08.2021	M.Selvarayan	168.33 (3 floor)	63124.00	0.00	63124.00
32)	Chengalpattu	Chengalpattu	Madampakkam	26	B.L.No.71/21-22 19.08.2021	K.Megaram	334.44	125250.00	85000.00	40250.00
33)	Chengalpattu	Chengalpattu	Madampakkam	27	B.L.No.77/21-22 23.08.2021	T.Nandivarman	308.16	115500.00	0.00	115500.00
34)	Chengalpattu	Chengalpattu	Madampakkam	28	B.L.No.168/21-22 15.09.2021	K.Vignesh	347.13	130125.00	0.00	130125.00
35)	Chengalpattu	Chengalpattu	Madampakkam	29	B.L.No.196/21-22 18.10.2021	R.Umamaheshwaran	184.77 (3 floor)	69375.00	0.00	69375.00
36)	Chengalpattu	Chengalpattu	Madampakkam	31	B.L.No.225/21-22 26.10.2021	A.Ravi	352.02	132000.00	90000.00	42000.00
37)	Chengalpattu	Chengalpattu	Madampakkam	32	B.L.No.230/21-22 26.10.2021	S.Buhalimamiran	166.68 (3 floor)	62625.00	40000.00	22625.00

S.No	Zone	District	Name of the Town Panchayats	Para No	Building plan permission details	Applicants (Mr/Mrs)	Total Building Area (Sq. meter)	Infrastructure and Basic Amenities charges to be collected Rs.	Infrastructure and Basic Amenities charges collected Rs.	Short Collection Loss Rs.
38)	Chengalpattu	Chengalpattu	Madampakkam	33	B.L.No.254/21-22 01.11.2021	P.Manivel	262.08 (3 floor)	98250.00	0.00	98250.00
39)	Chengalpattu	Chengalpattu	Madampakkam	34	B.L.No.230/21-22 03.11.2021	A.Sankaranarayanan	222.96 (3 floor)	83625.00	0.00	83625.00
40)	Chengalpattu	Chengalpattu	Madampakkam	35	B.L.No.270/21-22 03.11.2021	Ratthinaselvan	1672.23	627000.00	255000.00	372000.00
41)	Chengalpattu	Chengalpattu	Madampakkam	36	B.L.No.267/21-22 03.11.2021	M.Sabitha	598.00 Factory	112500.00	68000.00	44500.00
42)	Chengalpattu	Chengalpattu	Thiruporur	21	B.L.No.29/21-22 31.03.2022	E.Sakthidhasan	334.60	125625.00	0.00	125625.00
<b>Grand Total</b>										<b>6732790.00</b>

**Appendix.22(B)**

**(Reference : Para No.4.2.4.6; Page No.88)**

**Details of Non collection/ Short collection of Infrastructure and Basic Amenities charges for building plan approval in Town Panchayats**

S.No	Zone	District	Name of the Town Panchayats	Para No	Building License Number	Owner Name	Area of Commercial Building (Sq.m)	Infrastructure and Basic Amenities charges to be collected Rs.	Infrastructure and Basic Amenities charges collected Rs.	Short Collection Loss Rs.	Grand Total Rs
1	Madurai	Sivgangai	Thirupathur	22	15/21-22	R.Moorthy	35	6580	0	6580	
					22/21-22	R.Fathima	10	1880	0	1880	
					27/21-22	Vijayalakshmi	93	17484	0	17484	
					33/21-22	R.Annamalai	165	31020	0	31020	
					39/29.07.21	Vasantha Devi	88	16544	0	16544	
					40/30.07.21	Vimala Devi	78	14644	9750	4894	
					41/30.07.21	Deiva Rani	78	14644	9750	4894	
					42/30.07.21	J.Suguna	80	15040	10000	5040	
					63/13.09.21	K.Ubaitulla	181	34028	4750	29278	
					75/01.10.21	SRC. Lakshmanan	230	43240	38500	4740	
				76/01.10.21	SRC.Lakshmanan	279	52452	46500	5952	<b>128306</b>	
2	Madurai	Sivagangai	Thirubhuvanam	32	52/09.08.2021	Prabu Ram	353.79	66552	0	66552	
					92/06.10.2021	Mennakshi	339.74	63920	0	63920	
					109/28.10.2021	Kesavan mani Santha	924.96	173900	0	173900	
					130/29.11.2021	S.Thirumala	533.44	100204	0	100204	
					157/07.03.2022	Dhanalakshmi	332.88	62604	0	62604	<b>467180</b>
3	Madurai	Sivagangai	Thirubhuvanam	33	109/28.10.2021	Kesavan mani Santha	924.96	346875	0	346875	<b>346875</b>
4	Madurai	Sivagangai	Thirubhuvanam	19	30/ 03.09.2021	Sai. Abubakar Siddq	738.7	138876	0	138876	<b>138876</b>
5	Madurai	Theni	Devadhanapati	17, 18	54/ 08.01.2022	Thiumathi.P.Malathi	266.5	50102	9588	40514	
					55/10.01.2022	P.Poornima	556.93	104703	0	104703	<b>145217</b>
<b>Total</b>								<b>1355292</b>	<b>128838</b>	<b>1226494</b>	<b>1226454</b>

**Appendix.23**

(Reference : Para No.4.2.4.7; Page No.88)

**Details of Non collection/ Short collection of Regularization Charges and Development Charges for building plan approval in Town Panchayats**

S.No	Zone	District	Name of the Town Panchayats	Para No	Building Permission Number/Dated	Name	Survey Number	Regularization Charges to be collected Rs.	Development Charges to be collected Rs.	Total Rs.	Grand Total Rs.
1.	Madurai	Madurai	Vadipatti	14 (3)	26/ 26.07.2021	S.Usha devi	234 1A1A1	18991.35	31652.25	50643.60	
2.					27/ 26.07.2021	D.Ravi shankar	409.3B1, 409/3B2	40095.00	66825.00	106920.00	
3.					35/ 02.08.2021	S.Babu	417/1	51065.10	85108.50	136173.60	
4.					57/ 17.09.2021	M.Kunavathi	382/8	15501.60	25836.00	41337.60	
5.					66/ 29.09.2021	S.Sangeeth	53/1A1A	8021.25	13368.75	21390.00	
6.					70/ 29.09.2021	D.Dharmaraj	72/1B2B	5659.20	9434.25	15093.45	
7.					79/ 11.10.2021	M.Kalayarasi	47/4	5659.20	9434.25	15093.45	
8.					83/ 02.11.2021	S.Saravanan	116/6	249854.85	416424.75	666279.60	
9.					90/ 22.11.2021	S.Shanmugam	21/43C	7770.15	12950.25	20720.40	
10.					98/ 13.12.2021	R.Dhanalakshmi	512/3C	114875.55	191459.25	306334.80	
11.					108/ 31.12.2021	J.kavitha	512/3C	15352.20	25587.00	40939.20	
12.					114/ 29.01.2022	Kanagathersa	66/11, 66/12	6830.55	11384.25	18214.80	1439141
13.	Madurai	Madurai	T.kallupatti	17 a	04/16.04.21	P.Pothumkani	108/3A	6075	10125	16200	
14.					10/28.04.21	T.Selva kumar	106/3B2	10941	18234	29175	
15.					11/28.04.21	T.Muthukumar	106/3B2	7294	12156	19450	
16.					13/04.05.21	Oorkavalan	104/7	5755	9591	15346	
17.					16/05.05.21	A.Lakshmi	50/5B1	3680	6134	9814	
18.					17/05.05.21	S.Srinivasan	61/3	4559	7598	12157	
19.					20/09.06.21	Pinniyamal	141/2	7750	12916	20666	
20.					21/14.06.21	Prakash	3/1B2	9117	15195	24312	
21.					22/21.06.21	Vetriselvi	62/3A2	8332	13887	22219	
22.					32/19.07.21	Jitrai	11/5D	5479	9131	14610	

S.No	Zone	District	Name of the Town Panchayats	Para No	Building Permission Number/Dated	Name	Survey Number	Regularization Charges to be collected Rs.	Development Charges to be collected Rs.	Total Rs.	Grand Total Rs.
23.					96/17.03.22	Ramadass	62/2C2A1	8975	14958	23933	
24.					94/21.03.22	Dharma Lakshmi	105/1	5621	9368	14989	
25.					90/17.03.22	Perumalraja	35/6B1	7892	13153	21045	
26.					83/01.03.22	Paranthaman	31/1B7	7294	12156	19450	
27.					85/ 24.03.22	Thirugnasamantham	45/7C1	6098	10163	16261	
28.					84/14.0222	Mariyappan	45/2A	10928	18213	29141	
29.					78/21.01.22	Periyakaruppan	34/1A1A	18234	30390	48624	
30.					66/14.12.21	Renuka Devi	65/2C1A	5989	9981	15970	
31.					65/13.12.21	Karunai mani	13/3A14	5872	9786	15658	
32.					64/13.12.21	Lalithambikai	11/5B3	12797	21329	34126	
33.					63/07.12.21	Pazhani Selvi	86/6A	12764	21273	34037	
34.					61/29.11.21	Muthu Samy	98/5A	4086	6810	10896	
35.					58/23.11.21	Bala Murugan	14/15	2760	4600	7360	
36.					56/22.11.21	Senthil Kumar	67/11	13249	22082	35331	
37.					44/02.09.21	Shanmuganathan	66/1A3	9736	16227	25963	
38.					43/04.09.21	Mathan Babu	14/3A11A	6177	10295	16472	<b>553205</b>
39.	Madurai	Madurai	Peraiyur	15	37/29.09.21	M.Senthamarai	71/2A1A1A	4879	11710	16589	
40.					66/29.01.22	A.Ramar	122/5B2	5762	13829	19591	
41.					25/11.08.21	P.Rajeswari	175/1B1A1	6134	14721	20855	
42.					24/10.08.21	M.Anjala Devi	71/2A1A1A	4089	9814	13903	
43.					23/10.08.21	S.Saravana Kumar	71/2A1A1A	11478	27546	39024	
44.					22/03.08.21	P.Ramar	71/2A1A1A	10990	26375	37365	
45.					38/29.09.21	S.Venkat Ram	113/2A	5390	12937	18327	
46.					32/02.09.21	P.Jayalakshmi	172/1	9368	22483	31851	
47.					30/24.08.21	R.Kannan	172/1A1	16115	38677	54792	
48.					26/13.08.21	K.Moorthy	175/1C4A	5474	13138	18612	
49.					53/20.01.22	M.Selvi	107/115	7193	17264	24457	
50.					51/20.01.22	P.Palpandi	175/D2DA	6970	16729	23699	
51.					50/19.01.22	K.Guruvaiya	172/4	10223	24535	34758	
52.					41/17.11.21	P.Sathyapriya	71/2A1A1A	9758	23420	33178	<b>387001</b>

S.No	Zone	District	Name of the Town Panchayats	Para No	Building Permission Number/Dated	Name	Survey Number	Regularization Charges to be collected Rs.	Development Charges to be collected Rs.	Total Rs.	Grand Total Rs.
53.	Madurai	Madurai	Pazhanichetti Patti	18	1/16.04.21	C.Manikandan		0	16260	16260	
54.					2/21.04.21	S.Saravana Muthu		0	40600	40600	
55.					3/23.04.21	S.S.Rajashwar		0	22000	22000	
56.					4/13.05.21	J.Banu Rekha		0	32404	32404	
57.					5/13.05.21	V.Radha Krishnan		0	32480	32480	
58.					6/21.05.21	V.Saroja		0	32516	32516	
59.					7/21.05.21	K.Divya		0	15900	15900	
60.					8/16.06.21	S.Prasad		0	40338	40338	
61.					9/24.06.21	R.Nithya		0	35000	35000	
62.					10/02.07.21	K.Sridhar		0	21270	21270	
63.					11/02.07.21	R.Bala Krishnan		0	12314	12314	
64.					12/07.07.21	L.Gobi krishnan K.Amutha		0	12590	12590	
65.					13/16.07.21	T.Dhivya		0	25176	25176	
66.					14/16.07.21	A.Thanga Velu		0	16244	16244	
67.					15/16.07.21	V.Segammal		0	7892.5	7892.5	
68.					16/19.07.21	S.Subashini		0	20650.3	20650.3	
69.					22/18.08.21	P.Sriranga Rajan		0	19323.2	19323.2	<b>402958</b>
<b>Total</b>								<b>860955</b>	<b>1921350</b>	<b>2782305</b>	<b>2782305</b>

**Appendix.24**

**(Reference : Para No.4.2.4.8; Page No.89)**

**Details of Short collection of Road Cut Restoration Charges in Town Panchayats**

**i) Madurai District – Alanganallur Town Panchayat :**

S.No	Connection Number	Owner Name	Usage	Length of road alignment (In meter) (0 – 30)	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
1)	1220	Aruvugam ammal.S	Residential	0.30	3849	600	3249
2)	1221	Angamamal.M	Residential	0.30	3849	600	3249
3)	1222	Genga Ammal.K	Residential	0.30	3849	600	3249
4)	1223	Sakthivel.A	Residential	0.30	3849	600	3249
5)	1224	Kalidasan.N	Residential	0.30	4448	1200	3248
6)	1225	Soundar Rajan.K	Residential	0.30	3849	600	3249
7)	1226	Irulayi	Residential	0.30	3849	600	3249
8)	1227	Kannan.N	Residential	0.30	4448	1200	3248
9)	1228	Bhuvaneshwari.K	Residential	0.30	4448	1200	3248
10)	1229	Jimson Prathap.J	Residential	0.30	4448	1200	3248
11)	1230	Pothumani.K	Residential	0.30	4448	1200	3248
12)	1231	Kalyani.S	Residential	0.30	4448	1200	3248
13)	1232	Muthulakshmi.V	Residential	0.30	3849	600	3249
14)	1233	Periyagengai.K	Residential	0.30	4448	1200	3248
15)	1234	Rojammal .A	Residential	0.30	4448	1200	3248
16)	1235	Angammal.P	Residential	0.30	3849	600	3249
17)	1236	Pappa	Residential	0.30	4448	1200	3248
18)	1237	Chinnakannu.C	Residential	0.30	3849	600	3249
19)	1238	Maruthu.P	Residential	0.30	4448	1200	3248
20)	1239	Santhi.K	Residential	0.30	4448	1200	3248

S.No	Connection Number	Owner Name	Usage	Length of road alignment (In meter) (0 – 30)	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
21)	1240	BalaKrishnan.K	Residential	0.30	3849	600	3249
22)	1241	Subash Chadra Bose.R	Residential	0.30	4448	1200	3248
23)	1242	Sudendran Ramalakshmi	Residential	0.30	3849	600	3249
24)	1243	Sankar.A	Residential	0.30	3849	600	3249
25)	1244	Indra Gandhi.V	Residential	0.30	4448	1200	3248
26)	1245	Pandi Meenal.S	Residential	0.30	3849	600	3249
27)	1246	Agilandeswaran	Residential	0.30	3849	600	3249
28)	1247	Vanitha.J	Residential	0.30	3849	600	3249
29)	1248	Picchai Vijaya	Residential	0.30	3849	600	3249
30)	1249	Subbulakshmi	Residential	0.30	4448	1200	3248
31)	1250	Malaidass.C	Residential	0.30	3849	600	3249
<b>Total</b>					<b>127705</b>	<b>27000</b>	<b>100705</b>



**ii) Madurai Disrict Palamedu Town Panchayat:**

S.No.	Connection Number	Month	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
1)	466	04/2021	R.Chitra	BT Road	4041	0	4041
2)	467	04/2021	P.Vadivel Murugan	Cement	4670	0	4670
3)	468	04/2021	M.Selvam	Cement	4670	0	4670
4)	469	04/2021	Nithish Kumar	Cement	4670	0	4670
5)	470	04/2021	S.Ayyanar	Cement	4670	0	4670
6)	471	05/2021	Muthumari	Cement	4670	0	4670
7)	472	05/2021	C.Veeranan	Cement	4670	0	4670
8)	473	06/2021	K.Muthu Kamatchi	Cement	4670	0	4670
9)	474	06/2021	R.Indhumathi	BT Road	4041	0	4041
10)	475	06/2021	M.Chinnathambi	Cement	4670	0	4670
11)	476	06/2021	K.Vairam	BT Road	4041	0	4041
12)	477	06/2021	K.Murugan	Cement	4670	0	4670
13)	478	06/2021	P.Raman	BT Road	4041	0	4041
14)	479	07/2021	Rakkammal	Cement	4670	0	4670
15)	480	07/2021	C.Sakthivel	Cement	4670	0	4670
16)	481	08/2021	K.Senbagaraj	Cement	4670	0	4670
17)	482	08/2021	R.Dhanlakshmi	Cement	4670	0	4670
18)	483	08/2021	K.Kannan	Cement	4670	0	4670
19)	484	08/2021	Ashrabpanika	BT Road	4041	0	4041
20)	485	09/2021	R. Palanisamy	BT Road	4041	0	4041
21)	486	09/2021	Chandra Ammal	Cement	4670	0	4670

S.No	Connection Number	Month	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
22)	487	09/2021	Therkoor Thalaivan	Cement	4670	0	4670
23)	488	09/2021	V.Rajendran	BT Road	4041	0	4041
24)	489	09/2021	P.Iyyannan	Cement	4670	0	4670
25)	490	09/2021	Sasikala Devi	BT Road	4041	0	4041
26)	491	09/2021	K.Rajagopal	Cement	4670	0	4670
27)	492	10/2021	M.Venus Kumari	BT Road	4041	0	4041
28)	493	10/2021	A.M.Jeyaharini	BT Road	4041	0	4041
29)	494	11/2021	M.Venus Kumari	BT Road	4041	0	4041
30)	495	11/2021	Lakshmi	Cement	4670	0	4670
31)	496	11/2021	C.Ramesh Raja	BT Road	4041	0	4041
32)	497	11/2021	C.Raja Rathinam	Cement	4670	0	4670
33)	498	11/2021	K.Maheswari	BT Road	4041	0	4041
34)	499	11/2021	C.Parama Sivam	Cement	4670	0	4670
35)	500	11/2021	M.Anandhan	Cement	4670	0	4670
36)	501	11/2021	K.Gopal	Cement	4670	0	4670
37)	502	11/2021	P.Suresh	Cement	4670	0	4670
38)	503	02/2022	S.Krishnan	Cement	4670	0	4670
39)	504	02/2022	P.Palani Samy	Cement	4670	0	4670
40)	505	02/2022	S.Selvam	Cement	4670	0	4670
41)	506	02/2022	J.Kala	BT Road	4041	0	4041
42)	507	03/2021	K.Chandran	Cement	4670	0	4670
<b>Total</b>					<b>187244</b>	<b>0</b>	<b>187244</b>

iii) Sivagangai District Pudhuvayal Town Panchayat :

S.No	Water Connection Number/Dated	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
1)	1702/ 28.07.2021	Ramayya	BT road	4041	100	3941
2)	1703/28.07.2021	Veeramani	Mud	1888	100	1788
3)	1704/05.08.2021	Sarasu	Mud	1888	100	1788
4)	1705/05.08.2021	A.Meenal	Cement	4670	300	4370
5)	1706/05.08.2021	M.Chellammal	Mud	1888	100	1788
6)	1707/05.08.2021	Saravanan	Mud	1888	100	1788
7)	1708/11.08.2021	Devika	Mud	1888	100	1788
8)	1709/06.09.2021	A.Amutha	Mud	1888	100	1788
9)	1710/06.09.2021	P.Rajendran	Cement	4670	300	4370
10)	1711/06.09.2021	Azla.Narayanan	BT road	4041	200	3841
11)	1712/24.09.2021	V.R.Chokkalingam Chettiyar	BT road	4041	200	3841
12)	1713/22.09.2021	M.Poorana Pushpa	BT road	4041	200	3841
13)	1714/22.09.2021	NaMu .S. Muthaya	BT road	4041	200	3841
14)	1715/22.09.2021	R.M.Vanaja	BT road	4041	200	3841
15)	1716/24.09.2021	M.Rakkamal	BT road	4041	200	3841
16)	1717/07.10.2021	S.Akila Parveen Banu	Mud	1888	100	1788
17)	1718/07.10.2021	J.Vasanthakumari	Cement	4670	300	4370
18)	1719/07.10.2021	M.Muthu	Cement	4670	300	4370
19)	1720/07.10.2021	S.P.Chellaya	BT Road	4041	200	3841

S.No	Water Connection Number/Dated	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
21)	1722/10.11.2021	V.Shanmuga Sundram	Mud	1888	100	1788
22)	1723/17.11.2021	U.Meenal	Mud	1888	100	1788
23)	1724/29.11.2021	R.Jeya Ramam	Mud	1888	100	1788
24)	1725/9.12.2021	A.Kavitha	Mud	1888	100	1788
25)	1726/9.12.2021	V.Shetty	BT road	4670	300	4370
26)	1727/14.12.2021	A.Rumya Banu	BT road	4041	200	3841
27)	1728/14.12.2021	S.Rafeeka Beevi	BT road	4670	300	4370
28)	1729/23.12.2021	V.Rajendran	Cement	4670	300	4370
29)	1730/23.12.2021	A.Alamu	Cement	4670	300	4370
30)	1731/31.12.2021	Peri.Muruganandham	Cement	4670	300	4370
31)	1732/02.11.2021	R.Manikkam	Cement	4670	300	4370
32)	1733/10.01.2021	Pazha.Veerapan	BT road	4041	200	3841
33)	1734/31.01.2022	S.Sethuraman	BT road	4041	200	3841
34)	1735/14.03.2022	C.Murugesan	BT road	4041	200	3841
35)	1736/14.03.2022	K.Asan Mugamathu, A,Shivaj Nisha	BT road	4041	200	3841
<b>Total</b>				<b>121889</b>	<b>6700</b>	<b>115189</b>

**iv) Theni District Devadhanapatti Town Panchayat :**

S.No	Water Connection Number/Dated	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
1)	2448/15.06.21	Mutthan	Cement Road	4670	600	4070
			WBM	1888	150	1738
2)	2449/15.06.21	Azhagu Mazhai	Cement Road	4670	600	4070
			WBM	1888	150	1738
3)	2450/15.06.21	R,Syed Ali Fathima	Cement Road	4670	600	4070
			WBM	1888	150	1738
4)	2451/15.06.21	Nagama Nayakkar	Cement Road	4670	600	4070
			WBM	1888	150	1738
5)	2452/01.07.21	Vetrivel	Cement Road	4670	600	4070
			WBM	1888	150	1738
6)	2453/01.07.21	S.Sennaiyan	Cement Road	4670	600	4070
			WBM	1888	150	1738
7)	2454/01.07.21	Lakshmanan	Cement Road	4670	600	4070
			WBM	1888	150	1738
8)	2455/01.07.21	PazhaniSamy	Cement Road	4670	600	4070
			WBM	1888	150	1738
9)	2456/01.07.21	Azhagu Pandiyan	Cement Road	4670	600	4070
			WBM	1888	150	1738
10)	2457/01.07.21	Poovazhagu	Cement Road	4670	600	4070
			WBM	1888	150	1738
11)	2458/26.07.21	S.Prija	Cement Road	4670	600	4070
			WBM	1888	150	1738

S.No	Water Connection Number/Dated	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
12)	2459/19.08.21	Velammal	Cement Road	4670	600	4070
			WBM	1888	150	1738
13)	2460/19.08.21	Suppammal	Cement Road	4670	600	4070
			WBM	1888	150	1738
14)	2461/19.08.21	RamKumar	Cement Road	4670	600	4070
			WBM	1888	150	1738
15)	2462/18.08.21	Mubarak Ali	Cement Road	4670	600	4070
			WBM	1888	150	1738
16)	2463/28.08.21	Palraj	Cement Road	4670	600	4070
			WBM	1888	150	1738
17)	2464/18.08.21	Madurai Veeran	Cement Road	4670	600	4070
			WBM	1888	150	1738
18)	2465/31.08.21	Chinna Kalai	Cement Road	4670	600	4070
			WBM	1888	150	1738
19)	2466/27.09.21	RajaShagul Ameed	Cement Road	4670	600	4070
			WBM	1888	150	1738
20)	2467/27.09.21	Suresh	Cement Road	4670	600	4070
			WBM	1888	150	1738
21)	2468/27.09.21	Kamatchi	Cement Road	4670	600	4070
			WBM	1888	150	1738
22)	2469/27.09.21	Arasan	Cement Road	4670	600	4070
			WBM	1888	150	1738
23)	2470/27.09.21	V.Murugan	Cement Road	4670	600	4070
			WBM	1888	150	1738

S.No	Water Connection Number/Dated	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
24)	2471/27.09.21	K.Aadhii Lakshmi	Cement Road	4670	600	4070
			WBM	1888	150	1738
25)	2472/27.09.21	M.Murugeswari	Cement Road	4670	600	4070
			WBM	1888	150	1738
26)	2473/27.09.21	Occhad Devar	Cement Road	4670	600	4070
			WBM	1888	150	1738
27)	2474/07.12.21	Raheema Begam	Cement Road	4670	600	4070
			WBM	1888	150	1738
28)	2475/24.12.21	Azhagan	Cement Road	4670	600	4070
			WBM	1888	150	1738
29)	2476/24.12.21	C.Thavasi	Cement Road	4670	600	4070
			WBM	1888	150	1738
30)	2477/24.12.21	M.Karupayya	Cement Road	4670	600	4070
			WBM	1888	150	1738
31)	2478/24.12.21	C.Perumal	Cement Road	4670	600	4070
			WBM	1888	150	1738
32)	2479/24.12.21	R.Perumal	Cement Road	4670	600	4070
			WBM	1888	150	1738
33)	2480/24.01.21	A.Mahalakshmi	Cement Road	4670	600	4070
			WBM	1888	150	1738
34)	2481/24.01.22	R.Muthumani	Cement Road	4670	600	4070
			WBM	1888	150	1738
35)	2482/24.01.22	K.Karuvayan	Cement Road	4670	600	4070
			WBM	1888	150	1738

S.No	Water Connection Number/Dated	Owner Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
36)	2483/24.01.22	Uma Rani	Cement Road	4670	600	4070
			WBM	1888	150	1738
37)	2484/24.01.22	V.Kali Ammal	Cement Road	4670	600	4070
			WBM	1888	150	1738
38)	2485/24.01.22	R.Pandi	Cement Road	4670	600	4070
			WBM	1888	150	1738
39)	2486/28.01.22	O.Murugan	Cement Road	4670	600	4070
			WBM	1888	150	1738
40)	2487/28.01.22	Picchai	Cement Road	4670	600	4070
			WBM	1888	150	1738
41)	2488/28.01.22	K.M.Occhad Devar	Cement Road	4670	600	4070
			WBM	1888	150	1738
42)	2489/28.01.22	KaruthaKannan	Cement Road	4670	600	4070
			WBM	1888	150	1738
43)	2490/28.01.22	S.Rasu	Cement Road	4670	600	4070
			WBM	1888	150	1738
44)	2491/28.01.22	M.Ammavasai	Cement Road	4670	600	4070
			WBM	1888	150	1738
<b>Total</b>				<b>288552</b>	<b>33000</b>	<b>255552</b>



**v) Theni District Pazhanichetti Patti Town Panchayat:**

Sl.No.	Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
1	A.Ashok	BT Road	4041	2200	1841
2	A.Ashok	BT Road	4041	2200	1841
3	E.Vennila	BT Road	4041	2275	1766
4	R.Vimala	BT Road	4041	550	3491
5	Veeras.Puthuraba Jeela	BT Road	4041	1650	2391
6	K.Pasubathiyammal	Cement Road	4670	1000	3670
7	R.Parvathy	BT Road	4041	1100	2941
8	K.Raji	Cement Road	4670	1000	3670
9	P.Gunasekaran	BT Road	4041	550	3491
10	R.Sivakumar	BT Road	4041	550	3491
11	V.Vijaya Kumar	Cement Road	4670	1500	3170
12	K.Mariappan	Cement Road	4670	1500	3170
13	K.Ramasamy	BT Road	4041	1375	2666
14	R.MeenaDevi	BT Road	4041	825	3216
15	M.Murugan	BT Road	4041	550	3491
16	P.Saroja	Cement Road	4670	1000	3670
17	K.V.Haris Babu	BT Road	4041	550	3491
18	K.V.Haris Babu	BT Road	4041	550	3491
19	P.Ajitha	Cement Road	4670	1500	3170
20	R.Rajesh	Cement Road	4670	1500	3170
21	R.Siva Kumar	BT Road	4041	825	3216

Sl.No.	Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
22	P.Murali Krishnan	Cement Road	4670	500	4170
23	R.V.Sethu Raman	Cement Road	4670	1000	3670
24	R.V.Sethu Raman	Cement Road	4670	1000	3670
25	J.Sridhar, J.Suganya	BT Road	4041	2200	1841
26	M.Kanga Raj	Cement Road	4670	1000	3670
27	A.Amar Nath	BT Road	4041	1375	2666
28	A.Ramar	Cement Road	1888	1075	813
29	M.Manoj Kumar	BT Road	4041	550	3491
30	M.Mathan Kumar	BT Road	4041	550	3491
31	C.Parthiban	BT Road	4041	2750	1291
32	C.Parthiban	BT Road	4041	2750	1291
33	P.Geetha	Cement Road	4670	500	4170
34	V.Jawakar	Black Stone Road	1888	400	1488
35	A.Thirupathi	BT Road	4041	2750	1291
36	V.J.Murugesan	BT Road	4041	550	3491
37	M.Rajeswari	Black Stone Road	1888	400	1488
38	C.S.RajeshKumar	Black Stone Road	1888	1000	888
39	M.Jayanthi	Black Stone Road	1888	400	1488
40	M.Kalai Selvi	Black Stone Road	1888	1200	688
41	R.Parama Sivam	Black Stone Road	1888	400	1488
42	S.Irshad Ahammed	BT Road	4041	1925	2116
43	S.Syed Ibrahim	BT Road	4041	1925	2116
44	K.Jeya Kodi	Black Stone Road	1888	400	1488
45	S.Shanmuga Sundari	Black Stone Road	1888	400	1488
46	P.Magasana Sundari	Black Stone Road	1888	400	1488

Sl.No.	Name	Road Details	Road Cut Restoration Charges to be collected Rs.	Road Cut Restoration Charges collected Rs.	Difference (Loss) Rs.
47	K.Jothi Lakshmi	Black Stone Road	1888	400	1488
48	V.S.Kovarthanan	BT Road	4041	275	3766
49	V.S.Kovarthanan	BT Road	4041	275	3766
50	P.Vananga Mudi	Black Stone Road	1888	400	1488
51	P.Mani Mozhiyan	Black Stone Road	1888	200	1688
<b>Total</b>			<b>182868</b>	<b>53300</b>	<b>129568</b>

**Appendix.25**

**(Reference : Para No.4.2.4.9; Page No.90)**

**Details of Tractor Rent Sanctioned Higher than the Rate mentioned in the Annual Tender**

S.No.	Challan No./ Date	Month	Total number of Tractors	Bill Amount Rs.	Tractor Rent				
					Sanctioned Days	Sanctioned rent for a day Rs.	Rent amount to be sanctioned Rs.	Excess Rs.	Loss Amount Rs.
1	03/08.04.2021	March -21	2	139500	62	2250	1500	750	46500
2	65/04.05.2021	April -21	5	337500	150	2250	1500	750	112500
3	131/03.06.2021	May-21	3	209250	91	2250	1500	750	68250
4	136/04.06.2021	May-21	2	139500	62	2250	1500	750	46500
5	219/02.07.2021	June-21	2	135000	60	2250	1500	750	45000
6	225/05.07.2021	June-21	3	202500	90	2250	1500	750	67500
7	311/06.08.2021	July-21	2	139500	62	2250	1500	750	46500
8	313/09.08.2021	July-21	3	209250	93	2250	1500	750	69750
9	411/03.09.2021	August-21	2	139500	62	2250	1500	750	46500
10	420/06.09.2021	August-21	3	209250	93	2250	1500	750	69750
11	496/01.10.2021	September -21	2	135000	62	2250	1500	750	46500
12	501/04.10.2021	September -21	3	202500	90	2250	1500	750	67500
13	631/29.10.2021	October -21	3	195750	87	2250	1500	750	65250
14	632/29.10.2021	October -21	2	130500	58	2250	1500	750	43500
15	783/01.12.2021	November -21	3	202500	90	2250	1500	750	67500
16	788/02.12.2021	November -21	2	135000	60	2250	1500	750	45000
17	799/03.12.2021	December -21	1	60000	30	2250	1500	750	22500
<b>Total</b>									<b>976500</b>

**Appendix.26(A)**

**(Reference : Para No.4.2.4.10; Page No.91)**

**R:C:C 1-1.5-3 Wrong Calculation in the Measurement Book**

6/ 2019-2020 Measurement Book Page Number	Count		Length	Width	Height/Depth	Total	Calculated	Excess Calculated	Amount Rs.	Loss Amount Rs.
15	1	6	0.35	0.35	1.95	1.4333	4.10	2.6668	6990.00	18589.78
15	1	3.142	0.23	0.23	1.95	0.3241	0.32	-0.0041		
15	1	1	0.23	0.23	1.95	0.1032	0.10	-0.0032		
<b>Total</b>						<b>1.8605</b>	<b>4.52</b>	<b>2.6595</b>		
19	1	6	2.70	0.30	0.40	1.9440	6.48	4.5360	6990.00	68021.09
19	1	6	3.09	0.30	0.40	2.2248	7.42	5.1952		
<b>Total</b>						<b>4.1688</b>	<b>13.90</b>	<b>9.7312</b>		
22	1	6	0.35	0.35	3.60	2.6460	7.56	4.9140	7070.00	34741.98
22	1	3.142	0.23	0.23	3.60	0.5900	0.59	0.0000		
<b>Total</b>						<b>3.2360</b>	<b>8.15</b>	<b>4.9140</b>		
25	1	6	2.70	0.30	0.40	1.9440	6.48	4.5360	7070.00	68799.58
25	1	6	3.09	0.30	0.40	2.2248	7.42	5.1952		
<b>Total</b>						<b>4.1688</b>	<b>13.90</b>	<b>9.7312</b>		
27	1	6	0.35	0.35	3.60	2.6460	7.56	4.9140	7230.00	35528.22
27	1	3.142	0.23	0.23	3.60	0.5900	0.59	0.0000		
<b>Total</b>						<b>3.2360</b>	<b>8.15</b>	<b>4.9140</b>		
30	1	6	2.70	0.30	0.40	1.9440	6.48	4.5360	7230.00	70356.58
30	1	6	3.09	0.30	0.40	2.2248	7.42	5.1952		
<b>Total</b>						<b>4.1688</b>	<b>13.90</b>	<b>9.7312</b>		

6/ 2019-2020 Measurement Book Page Number	Count		Length	Width	Height/Depth	Total	Calculated	Excess Calculated	Amount Rs.	Loss Amount Rs.
33	1	6	0.35	0.35	3.60	2.6460	7.56	4.9140	<b>7395.00</b>	<b>36339.03</b>
33	1	3.142	0.23	0.23	3.60	0.5900	0.59	0.0000		
<b>Total</b>						<b>3.2360</b>	<b>8.15</b>	<b>4.9140</b>		
35	1	6	2.70	0.30	0.40	1.9440	6.48	4.5360	<b>7395.00</b>	<b>71962.22</b>
35	1	6	3.09	0.30	0.40	2.2248	7.42	5.1952		
<b>Total</b>						<b>4.1688</b>	<b>13.90</b>	<b>9.7312</b>		
37	1	6	0.35	0.35	3.60	2.6460	7.56	4.9140	<b>7556.00</b>	<b>37130.18</b>
37	1	3.142	0.23	0.23	3.60	0.5900	0.59	0.0000		
<b>Total</b>						<b>3.2360</b>	<b>8.15</b>	<b>4.9140</b>		
<b>Total Loss</b>									<b>441468.66</b>	

**Appendix.26(B)**

**(Reference :Para No.4.2.4.10; Page No.91)**

**Details of wrong calculation in utilisation of steel rods**

6/ 2019–2020 Measurement Book Page Number	Size of Steel Rods (mm)	Count	Length	Total	Steel Weight	6/ 2019–2020 Measurement Book Page Number	Size of Steel Rods (mm)
50	10mm	0.62	1	2	6.45	12.9	8
50	10mm	0.62	1	4	6.4	25.6	15.87
50	10mm	0.62	1	4	6.25	25	15.5
50	10mm	0.62	1	4	6	24	14.88
50	10mm	0.62	1	4	5.95	23.8	14.76
50	10mm	0.62	1	4	5.45	21.8	13.52
50	10mm	0.62	1	4	5.1	20.4	12.65
51	10mm	0.62	1	4	4.7	18.8	11.66
51	10mm	0.62	1	4	4.1	16.4	10.17
51	10mm	0.62	1	4	3.5	14	8.68
51	10mm	0.62	1	4	2.6	10.4	6.45
51	10mm	0.62	1	4	2.5	10	6.2
51	10mm	0.62	1	4	1.5	6	3.72
51	10mm	0.62	1	138	1.1	151.8	94.12
51	10mm	0.62	1	1	27.9	27.9	17.3
51	10mm	0.62	1	1	26.7	26.7	16.55
51	10mm	0.62	1	1	25.4	25.4	15.75
52	10mm	0.62	1	1	24.2	24.2	15
52	10mm	0.62	1	1	22.9	22.9	14.2
52	10mm	0.62	1	1	21.65	21.65	13.42

6/ 2019-2020 Measurement Book Page Number	Size of Steel Rods (mm)	Count	Length	Total	Steel Weight	6/ 2019-2020 Measurement Book Page Number	Size of Steel Rods (mm)
52	10mm	0.62	1	1	20.05	20.05	12.43
52	10mm	0.62	1	1	19.85	19.85	12.31
52	10mm	0.62	1	1	18.15	18.15	11.25
Total Calculation							364.39
Calculated							3364.37
Excess Calculated							2999.98
Excess calculated by mistake							
6	16mm	1.58	1	12	6.70	80.40	127.03
Calculated							381.10
Excess Calculated							254.07
Total Excess Calculated							3254.05
Amount Rs.							68.30
<b>Loss Amount Rs.</b>							<b>222251.61</b>



**Appendix.26(C)**

**(Reference :Para No.4.2.4.10; Page No.91)**

**Details of the Length of 8mm Steel Rods Over specified and Calculated**

6/ 2019–2020 Measurement Book Page Number	Details	Size of Steel Rods (mm)		Count		Length	Total	Weight Calculated
20	Calculated	8mm	0.39	6	73	11.50	5037.00	1964.43
	To be calculated	8mm	0.39	6	73	1.40	613.20	239.15
<b>Excess Calculated (In Cubic Meters)</b>								<b>1725.28</b>
<b>Total Rs.</b>								<b>68.30</b>
<b>Loss Amount Rs.</b>								<b>117836.62</b>

**Appendix No.27**

**(Reference :Para No.4.2.4.11; Page No.97)**

**Details of Amount sanctioned to Non Annual Contractors without providing Administrative Sanction, Work Orders and Engineer's Certificates**

Sl.No.	Challan No./Date	Bill Amount (in Rs)	Contractor (Thiruvallar)
1	223/02.07.21	110072	Sri Saravana Electricals
2	233/06.07.21	107712	Sri Saravana Electricals
3	246/22.07.21	113091	Sri Saravana Electricals
4	250/23.07.21	114620	Sri Saravana Electricals
5	584/25.10.21	68250	Sri Saravana Electricals
6	589/26.10.21	109170	Sri Saravana Electricals
7	599/27.10.21	109445	Sri Saravana Electricals
8	776/30.11.21	129941	Sri Saravana Electricals
<b>Total</b>		<b>862301</b>	
9	508/05.10.21	114066	Sri Ratana Agencies
10	517/06.10.21	116988	Sri Ratana Agencies
11	587/25.10.21	110654	Sri Ratana Agencies
12	807/03.12.21	129964	Sri Ratana Agencies
13	823/06.12.21	129755	Sri Ratana Agencies
<b>Total</b>		<b>601427</b>	
<b>Grand Total</b>		<b>1463728</b>	

