



# **FINANCE DEPARTMENT**

**CONSOLIDATED AUDIT REPORT OF THE  
DIRECTOR GENERAL OF AUDIT /  
DIRECTOR OF LOCAL FUND AUDIT DEPARTMENT  
FOR THE YEAR 2022-2023**

**GOVERNMENT OF TAMIL NADU**



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Chennai-35.

## PREFACE

This Consolidated Audit Report for the financial year ended March 2023 has been prepared in four parts 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 audit was conducted in conformity with the guidelines mentioned in the Manual of Local Fund Audit Department, Government of Tamil Nadu and Generally Accepted Public Auditing Standards, procedures and Best practices.

Based on these principles, the Part-I of this report contains an introduction to the Tamil Nadu Local Fund Audit Department, Tamil Nadu Local Fund Audit Act, 2014, audit procedure, Audit Institutions and Major Audit Observations.

Part-II – Contains an overview of annual accounts of all the Urban Local Bodies (Corporations, Municipalities and Town Panchayats) as well as significant results and Major Audit Observations.

Part-III – Contains an overview of annual accounts of all the Rural Local Bodies (District Panchayats, Panchayat Unions and Village Panchayats) as well as significant results and Major Audit Observations.

Part- IV – Contains an overview of annual accounts of all the Universities and Miscellaneous Institutions as well as significant results and Major Audit Observations.



Director General of Audit /  
Director of Local Fund Audit (FAC)



# **PART – I**

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





## CHAPTER – I

### INTRODUCTION TO THE TAMIL NADU LOCAL FUND AUDIT DEPARTMENT, AUDITABLE INSTITUTIONS AND THE GIST OF MAJOR AUDIT OBSERVATIONS

#### Local Fund Audit Department

##### **1.1.Genesis:**

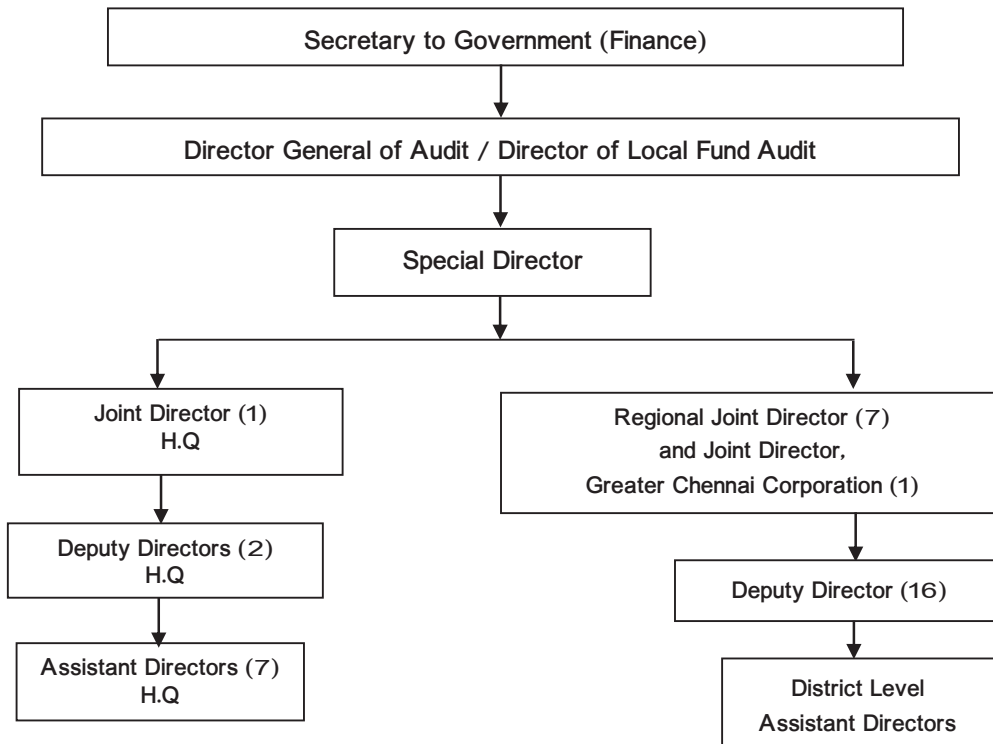
The Local Fund Audit Department began to function as a separate department as per the G.O.Ms.No.609, Finance, dated 22.03.1880. It was brought under the administrative control of the District Collector as per the G.O.Ms.No.514, Finance Department, dated 10.03.1885. From 1885 to 1920, this department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

As per the recommendations of the expert committee appointed in the year 1920, this department has been brought under the administrative control of the Finance Department vide G.O.Ms.No.125, Finance Department, dated.10.02.1921. The Examiner of Local Fund Accounts was appointed as the Head of the Department as per G.O.Ms.No.1016, Finance Department, dated 27.11.1922.

As per the G.O.Ms.No.848, Finance (LF) Department, dated 09.11.1995 the nomenclature of this department was changed. The name "Examiner" has been changed as the "Director" and name of department 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 Director General of Audit is designated ex-officio Director of Local Fund under the sec.3 of the Local Fund Audit Act 2014.

## **1.2. Administrative Setup:**



## **1.3. Local Fund Audit Act, 2014:**

1.3.1. 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. It has been enacted as the Local Fund Audit Act 2014 by the State Legislative Assembly.

1.3.2. 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 2022-23 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.

### **1.3.3. Technical guidance of Accountant General:**

In the section 15 (3) of the Local Fund Audit Act 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.

#### **1.4. Audit procedure:**

##### **1.4.1.Urban Local Bodies:**

Out of the 21–Municipal Corporations (including Greater Chennai Corporation) 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.

##### **1.4.2.Rural Local Bodies:**

District Panchayats are being audited regularly by the District Audit Staff annually. Concurrent Audit units have been created on 15.09.2000 for Panchayat Unions. 116 concurrent units are functioning in the 388 Panchayat Unions in the 36 districts except Chennai.

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

##### **1.4.3.Universities and Miscellaneous Institutions:**

Out of the 23 Universities 13 Universities are being audited by the Concurrent Audit Unit Staff. Camp Audit is carried out in the rest of 10 Universities. Camp Audit is carried out in all Miscellaneous Institutions (Market Committees, Local Library Authorities, Local Planning Authorities, etc.,).

#### **1.5. Auditable Institutions:**

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

**Table 6: Number of Auditable Institutions in 2022–23**

<b>Sl.No.</b>	<b>Institutions</b>	<b>Numbers</b>
1)	City Municipal Corporations	21
2)	Municipalities	138
3)	Town Panchayats	490
4)	District Panchayats	36
5)	Panchayat Unions	388
6)	Village Panchayats (Out of the 12525 Village Panchayats every year 20%+2% are chosen for audit)	2819
7)	Universities	23
8)	Local Library Authorities	32
9)	Local planning Authorities	27

Sl.No.	Institutions	Numbers
10)	Agricultural Marketing Committee at District Level	26
11)	Tamil Nadu Agriculture Marketing Committee Engineering Division	03
12)	Tamil Nadu State Agriculture Marketing Board	01
13)	Sathankadu Steel Marketing Committee	01
14)	Koyambedu Market Committee	01
15)	Other Institutions	08
Total		4014

During the audit year 2022-23, out of 490 Town Panchayats, audit of 489 Town Panchayats have been completed. As the Vouchers and Records of Alampalayam Town Panchayat in Namakkal district are not available it remains unaudited. In all out of 4014 Auditable Institution audit for 4013 have been completed.

**1.6. Details of Settlement of Audit objections:**

During the Financial Year of 2022-23, audit have been completed for 4013 Auditable Institutions and 1,14,647 Audit Observations were raised to the tune of Rs.3844.72 crore. As on 31.08.2024 out of these Audit Objections 19,098 numbers of Objections to the tune of Rs.113.52 crore were settled out of which Rs.11.22 crore were recovered.

Sl.No.	Name of the Institutions	No. of Audit Objections raised		No. of Audit Objections Settled		
		Numbers	Amount in Crore	Numbers	Value of Settled paras in Crore	Actual cash recovery in Crore
1)	City Municipal Corporations	6473	1550.66	95	2.60	2.26
2)	Municipalities	10503	697.43	1145	37.87	1.42
3)	Town Panchayats	19101	255.59	2859	14.25	1.50
4)	District Panchayats	374	6.95	137	1.45	0.01
5)	Panchayat Unions	16473	216.80	4991	27.33	2.93
6)	Village Panchayats (22%)	57968	199.89	9388	14.17	0.71
7)	Universities	2167	593.25	458	15.76	2.31
8)	Local Library Authorities	594	182.61	0	0.00	0.00
9)	Agricultural Marketing Committee at District Level	680	103.65	10	0.08	0.07
10)	Local planning Authorities	261	29.95	10	0.00	0.00
11)	Other Institutions	53	7.94	5	0.01	0.01
Total		114647	3844.72	19098	113.52	11.22

### **1.7. Audit Fees:**

The audit fees payable by the Municipal Corporations, Municipalities, Universities Local Library Authorities, Market Committees and Misc. Institutions valued at Rs.2314.75 lakh have been raised as demand in the respective Audit Reports. Actions are being taken to expedite remitting audit fees into the Government Head of Account.

Sl.No.	Name of the Institutions	Audit Fees (Rs. in lakh)
1)	Greater Chennai Corporation	168.90
2)	Other City Municipal Corporations	727.65
3)	Municipalities	202.86
4)	Universities	696.53
5)	Local Library Authorities, Market Committees & Misc. Institutions	518.81
Total		2314.75

### **1.8. Audit Certificate:**

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
<b>I) Urban Local Bodies</b>						
1	Municipal Corporations	21	7	12	2	0
2	Municipalities	138	54	75	7	2
3	Town Panchayats	489	218	234	37	0
<b>II) Rural Local Bodies</b>						
1	District Panchayats	36	18	16	1	1
2	Panchayats Unions	388	170	206	12	0
3	Village Panchayats (22%)	2819	1229	1539	51	0
<b>III) Universities and Miscellaneous Institution</b>						
1	Universities	23	2	17	4	0
2	Local Library Authorities	32	16	15	1	0
3	Marketing Committees	32	19	12	1	0
4	Local planning Authorities	27	17	10	0	0
5	Rajaveda Padasalai	1	1	0	0	0
6	Arasar cattiram	1	1	0	0	0
7	The Tamil Nadu State Higher Education Council	1	0	1	0	0
8	Local Funds	5	0	5	0	0
<b>Total</b>		4013	1752	2142	116	3

### **1.9.Audit Objection chosen for the Consolidated Audit Report:**

In this Consolidated Audit Report 40 important audit observations were selected valued at Rs.54.59 crore.

The Audit Observations are communicated to the Commissioner of Greater Chennai Corporation, Director of Municipal Administration and Director of Town Panchayats, Director of Rural Development, Concerned Registrar of Universities, Director of Town and Country Planning, Commissioner of Agri Marketing and Commissioner of Public Libraries. The replies to the audit observations were received and considered. An amount to the tune of Rs.1.70 lakh is recovered.

**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
			(Amount Rs. in lakh)		
1)	Greater Chennai Corporation	4	463.37	0.00	463.37
2)	Other City Municipal Corporations	10	1700.60	0.00	1700.60
3)	Municipalities	6	220.41	0.00	220.41
4)	Town Panchayats	3	271.87	1.70	270.17
5)	District Panchayats	2	265.79	0.00	265.79
6)	Village Panchayats (22%)	1	3.76	0.00	3.76
7)	Universities	11	100.61	0.00	100.61
8)	Local Library Authorities	1	2399.99	0.00	2399.99
9)	Marketing Committees	1	23.73	0.00	23.73
10)	Local planning Authorities	1	8.92	0.00	8.92
Total		40	5459.05	1.70	5457.35

**1.10. GIST OF AUDIT OBSERVATIONS:**

The Gist of 40 Major Audit Observations in Consolidated Audit Report as detailed below;

**Gist of Audit Observations – Greater Chennai Corporation**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.2.1.1	Non–Levy of vacant land tax for area more than two times the area of the building and short collection of vacant land tax – continuous loss – Rs.50.27 lakh.	50.27	--	50.27	A–33
2)	3.2.1.2	Property tax assessment – Non–assessment of property tax even after two and a half years after issuance of building completion certificate by Chennai Metropolitan Development Authority – resulting in continuous loss of Rs.185.87 lakh.	185.87	--	185.87	A–35
3)	3.2.1.3	Building License – Non–collection of Labour Welfare Fund at increased rate – Loss Rs.17.25 lakh.	17.25	--	17.25	A–36
4)	3.2.1.4	Property Tax Assessment – Property tax wrongly assessed as residential building instead of commercial building – Loss Rs.209.98 lakh.	209.98	--	209.98	A–36
<b>Total</b>			<b>463.37</b>	<b>--</b>	<b>463.37</b>	

**Gist of Audit Observations – Other Municipal Corporations**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.2.2.1	City Municipal Corporations (Kancheepuram and Dindigul) – Goods and Service Tax paid for conservancy works (Bio–mining) which is exempted from GST and paid to the contractor – loss Rs.189.25 Lakh	189.25	--	189.25	A–37
2)	3.2.2.2	Tamparam Corporation – User charges to be collected under solid waste management project – user charges demand were not raised and collected as per sub–rules published in the district gazette – loss of Rs.1351.53 lakh.	1351.53	--	1351.53	A–39



Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
3)	3.2.2.3	Sivakasi Corporation – Revenue and Capital Fund – Expenditure incurred from corporation fund for providing uniforms and safety equipment for employees of contract firm – contrary to contract terms – loss of Rs.5.67 lakh.	5.67	--	5.67	A-41
4)	3.2.2.4	Sivakasi Corporation – Irregularity committed by preparing fake challans claiming that Employee Provident Fund Administrative Share (EPF-13%) and Employee Share (EPF-12%) of contract employees were paid to appropriate government head – Loss Rs.28.17 lakh.	28.17	--	28.17	A-41
5)	3.2.2.5	Tiruppur Corporation – New drinking water connection – Road restoration charges collected lesser than specified in the Government order – Loss of revenue – Rs.22.71 lakh.	22.71	--	22.71	A-42
6)	3.2.2.6	Madurai Corporation – Paverblock road work– Paverblocks were sent for quality inspection and the said paverblocks did not meet the quality requirements in the inspection certificate but no action was taken against it and expenditure was incurred for substandard work – Rs.14.49 lakh.	14.49	--	14.49	A-44
7)	3.2.2.7	Madurai Corporation – Water Supply and Drainage Fund – Construction of UGD line with 200 mm PVC pipe from Thiyagarasar Colony to Baikara junction in Zone No.4 Ward No.95 – As per laboratory report to contractor 200mm PVC pipe 6KSC has been used for the work, but payment was made for 200mm PVC pipe 10KSC excess amount awarded – Loss Rs.5.89 lakh.	5.89	--	5.89	A-45
8)	3.2.2.8	Madurai Corporation – Water Supply and Drainage Fund – Laying of Water Supply pipes – As per laboratory report, 200mm DI pipe class K7 has been used for the work, but the bill was claimed for 200mm DI pipe class K9 excess amount paid to contractor – Loss Rs.4.39 lakh.	4.39	--	4.39	A-46

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
9)	3.2.2.9	Tambaram Corporation – Revenue Fund – Zone 5– Flood Mitigation Fund– 2021–22 –W–65 – Construction of culvert and cover RCC drain at IAF road – Concrete Mix–M.20 grade quantities used for the work wrongly calculated in the measurement book and excess amount paid – other defects – Loss – Rs.40.67 lakh.	40.67	--	40.67	A–47
10)	3.2.2.10	Tirunelveli Corporation – Income tax deducted on interest amount on investments – Refund not claimed – Amount Rs.37.82 lakh.	37.82	--	37.82	A–49
<b>Total</b>			1700.59	--	1700.59	

**Gist of Audit Observations – Municipalities**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.2.3.1	Non–collection of 18% GST on lease receipts from immovable assets (Land and Buildings) – Loss to Government Rs.135.01 lakh.	135.01	--	135.01	A–50
2)	3.2.3.2	Non–collection of infrastructure and basic amenities charges for Special Building and commercial buildings while issuing building license – Revenue loss amounting to Rs.11.57 lakh.	11.57	--	11.57	A–51
3)	3.2.3.3	User charges SUC (Solid waste Management user charges) collected under the Solid Waste Management Scheme – not increased as per property tax increase factors – loss of Rs.19.84 lakh.	19.84	--	19.84	A–51
4)	3.2.3.4	Kundrathur Municipality – Levy of property tax on the area less than the actual built up area mentioned by the owner in the application for levy of property tax and non–levy of property tax prior to the year mentioned by the owner in which the building was completed – continuous loss of revenue – amount Rs.6.30 lakh.	6.30	--	6.30	A–52
5)	3.2.3.5	Employee's State Insurance (ESI) and Employee's Provident Fund (EPF) underpaid by the contractor to the Government – Loss amounting to Rs.34.03 lakh.	34.03	--	34.03	A–53

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
6)	3.2.3.6	Privatisation of Street Light Maintenance in Kulithurai Municipality – Sanctioned excess amount to contractor – contrary to original estimate approved by Council and Commissioner of Municipal Administration – Amount Rs.13.66 lakh.	13.66	--	13.66	A-54
Total			220.41	--	220.41	

**Gist of Audit Observations – Town Panchayats**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.2.4.1	Commercial Building / Special Buildings Infrastructure and basic amenity charges not collected / short collected – Amount Rs.160.31 lakh.	160.31	1.70	158.61	A-55
2)	3.2.4.2	Layout approval – Land Conversion Charges not collected / short collected – Loss – Rs.38.77 lakh.	38.77	--	38.77	A-56
3)	3.2.4.3	Thirumazhisai Town Panchayat – building License Issued for Industry – Fees not collected as per council resolution – Revenue loss Rs.72.79 lakh.	72.79	--	72.79	A-68
Total			271.87	1.70	270.17	

**Gist of Audit Observations – Panchayat Unions**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.2.5.1	Theni District – Antipatti Panchayat Union – Non Collection / Short Collection of Layout Regularization Charges – Loss Rs.20.80 lakh.	20.80	---	20.80	B-14
2)	3.2.5.2	Tiruchirappalli District – Tax Deducted at Source (TDS) & Statutory deductions were not remitted to the appropriate government head. Deposits of contractors were refunded to the personal bank accounts of Accountant and his relatives. This is a serious irregularity amounting to a loss of Rs.244.99 lakh.	244.99	---	244.99	B-15
Total			265.79	---	265.79	

**Gist of Audit Observations – Village Panchayats**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.3.8.1	Amount collected in the Village Panchayats were not remitted into the bank – Rs.3.76 lakh.	3.76	---	3.76	B-20
Total			3.76	---	3.76	

**Gist of Audit Observations – Universities**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	3.8.1	Tamil Nadu Veterinary And Animal Sciences University (TANUVAS) – Services of Daily Wage Employees Regularised and brought into Regular Establishment without relaxation of Service Rules–Violation of Government Orders – Action To Be Taken.	--	--	--	C-9
2)	3.8.2	Anna University – CASR – RPTO A/c– Rs.10.37 lakh expended for batteries and propellers – to be recovered from M/s. D-UMS– huge amount expended against the amount received for conduct of RPTO– electricity charges to be recovered from D-UMS for their usage.	10.37	--	10.37	C-10
3)	3.8.3	Tamil Nadu Open University –audit–2022–23 – Central Institute of Classical Tamil – Grant of Rs.10.00 lakh for the project – Digital Video Production of sangam literature Akam and Puram themes sanctioned during 2009–10 – amount unutilised as on 22.05.2024 – lapse of the project – steps to be taken to refund the unspent amount Rs.9.51 lakh.	--	--	--	C-12
4)	3.8.4	Bharathiar university – Audit – 2022–23 – General Fund – University Land leased out to BSNL –Lease Revision of rent on the basis of Market Value not effected – Lease agreement not revised – Loss of Revenue – Rs.72.30 lakh.	72.30	--	72.30	C-14
5)	3.8.5	Madurai Kamaraj University Audit – Account No.1 – Scrutiny on cheque received register – Unrealized cheques for Rs.10.81 lakh, loss to the University – Serious irregularity brought to the Special notice of the administration.	10.81	--	10.81	C-16

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
6)	3.8.6	Madurai Kamaraj University Audit – DDE – Drastic steep fall in student admission in the past ten years – the huge decrease in fees receipts leads to financial crisis – defects.	--	--	--	C-17
7)	3.8.7	Alagappa university– DDE exam fund – Non compliance with TTTT rules 2000 and fragmented procurement practices in clothlined cover purchases.	--	--	--	C-20
8)	3.8.8	Tamil Nadu Agricultural University – Department Of Agronomy – TANII – State Innovation Fund – Optimizing Farm Mechanization Practices In Order To Reduce Labour Dependency And Increasing Farm Productivity – Labour Cost Increases Abnormally and Farm Productivity Decreases – objectives of the Scheme not served– defects.	--	--	--	C-22
9)	3.8.9	Tamil Nadu Agricultural University – Internal Controls on Revenue generation – Farm Receipts – Department of Agronomy – Seed Production of Paddy varieties – Low yield recorded as against to the minimum yielding capacity of particular variety – Total loss Rs.7.13 lakh.	7.13	--	7.13	C-25
10)	3.8.10	Tamil Nadu Agricultural University – Revival of Automatic Weather Station network in 285 blocks and relocation of 100 Nos. of Automatic Weather Station in Tamil Nadu	--	--	--	C-28
11)	3.8.11	Periyar University – Formation of PUTER Foundation as a Private Company without following the procedure under Section 8 of The Companies Act, 2013 – defects.	--	--	--	C-32
Total			100.61	--	100.61	

**Gist of Audit Observations – Local Library Authorities**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	4.6.1	Non-Remittance of Salary and allowances of the Staff of Local Library Authority drawn from the Treasury for the year ended March 2023 into the Government Head – Amount Rs.2399.99 lakh.	2399.99	-	2399.99	C-45
Total			2399.99	-	2399.99	

**Gist of Audit Observations – Market Committees**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	5.5.1	Market Committee – Salem – Non-Remittance into the Government Head – Salary and Allowance of the Staff of Market Committee drawn from the Treasury for the year ended March 2023 – Amount Rs.23.73 lakh.	23.73	-	23.73	C-48
Total			23.73	-	23.73	

**Gist of Audit Observations – Local Planning Authorities**

Sl. No.	Observation No.	Details of Observation	Loss Amount	Amount Settled	Balance	Page No.
			(Rs. in lakh)			
1)	6.5.1	LPA Tiruchirapalli – Short Collection of Premium FSI (Floor Space Index) Charges for additional Building area beyond the allowable FSI area –Loss to the tune of Rs.8.92 lakh.	8.92	-	8.92	C-51
Total			8.92	-	8.92	-

## **IMPACT OF AUDIT**

For the year ended March 2023 audit have been completed for 4013 Auditable Institutions out of 4014 Institutions under Urban Local Bodies, Rural Local Bodies, Universities and Miscellaneous Institutions and the Audit Reports were communicated to the concerned administrative authorities. 1,14,647 Audit Observations valued at Rs.3844.72 crore have been raised. Out of these, 19,098 Audit Observations valued at Rs.113.52 crore have been settled and cash recovery of Rs.11.22 crore has been effected. This Consolidated Audit Report pointed out only 40 Major Audit Observations valued at Rs.54.59 crore, out of which Rs.1.70 lakh have been recovered.



**[G.K.Arun Sundar Thayalan, I.A.S.,]**

**Director General of Audit /**

**Director of Local Fund Audit Department (FAC)**

**Chennai –600 035**

**Date :22.11.2024**

# **Part – II**

## **Urban Local Bodies**

**(City Municipal Corporations,  
Municipalities & Town Panchayats)**





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## 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. For the year ended March 2023, the revenue from property tax in the Greater Chennai Corporation has increased by Rs.1025.96 crore (710.87 – 1736.83) against the previous year. Other taxes have increased by Rs.39.36 crore (765.18 – 804.54) against the previous year. Government grant receipts have decreased by Rs.9.09 crore (418.15–409.06) against the previous year and other receipts have decreased by Rs.190.18 crore (1361.01–1170.83) against the previous year.

1.1.2. For the year ended March 2023, the expenditure on the Establishment Cost has increased by Rs.153.74 crore (1414.18–1567.92) over the previous year. The operation and maintenance expenditure has increased by Rs.152.63 crore (1240.97–1393.60) over last year. Administrative expenditure has increased by Rs.78.73 crore (49.02–127.75) over last year and miscellaneous expenditure has also increased by Rs.95.67 crore (1163.08–1258.75) over last year.

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

1.2.1. For the year ended March 2023, the revenue from property tax in other 20 Municipal Corporations increased by Rs.709.07 crore (682.62 – 1391.69 crore) over last year. Other taxes increased by Rs.81.22 crore (154.11–235.33) over last year. Government grant receipt increased by Rs.81.20 crore (264.52 – 345.72) over last year and other receipts increased by Rs.353.10 crore (2054.33 – 2407.43) over last year.

1.2.2. The expenditure on the Establishment Cost for the year ended March 2023 has increased by Rs.301.59 crore (1570.26–1871.85) over the previous year. Operation and maintenance expenditure increased by Rs.511.43 crore (1042.66–1554.09) over last year. Administrative expenditure has increased by Rs.87.31 crore (152.03–239.34) over last year and miscellaneous expenditure has also increased by Rs.188.28 crore (1625.60–1813.88) over last year.

##### **1.3. Municipalities:**

1.3.1. For the year ended March 2023, the revenue from property tax in the 138 Municipalities has increased by Rs.223.33 crore (332.99–556.32) against the previous year. Other taxes have increased by Rs.20.58 crore (128.92 – 149.50) against the previous year. Government grants have decreased by Rs. 18.37 crore (296.92–278.55) against the previous year and other miscellaneous receipts have increased by Rs.580.60 crore (1458.78–2039.38) against the previous year.

1.3.2. The expenditure on the Establishment Cost for the year ended March 2023 has increased by Rs.206.49 crore (1081.70–1288.19) over the previous year. Operation and maintenance expenditure increased by Rs.103.42 crore (743.97–847.39) over last year. Administrative expenditure has increased by Rs.40.74 crore (91.97–132.71) over last year and miscellaneous expenditure has also decreased by Rs.98.81 crore (1414.26–1315.45) over last year.

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

1.4.1. In respect of 489 Town Panchayats for the year ended March 2023, the income from Property Tax shows an increase of Rs. 105.81 Crore (252.35–146.54) against the previous year and the Income from Other Taxes shows an increase of Rs.20.41 Crore (102.76–82.35) against the previous year. The Government grant received shows a decrease of Rs. 54.54 Crore (87.52–142.06) against the previous year. The Other Income received shows an increase of Rs. 233.90 Crore (1925.27–1691.37) against the previous year.

1.4.2. The expenditure on the Establishment Cost for the year ended March 2023 shows an increase of Rs.61.49 Crore (522.36–460.87) over the previous year and the Operation and Maintenance Expenditures shows a increase of Rs.75.66 Crore (1008.63–932.97) over the previous year and the Administrative Expenses shows an increase of Rs.27.29 Crore (198.09–170.80) over the previous year. The Other Expenses shows an increase of Rs.19.00 Crore (1431.99–1412.99) against the previous year.

#### **1.5. Details of Settlement of Audit objections:**

During the Financial Year of 2022–23, audit have been completed for 648 Auditable Institutions in ULBs and 36,077 Audit Observations were raised to the tune of Rs.2503.68 crore. As on 31.08.2024 out of these Audit Objections 4,099 numbers of Objections to the tune of Rs.54.72 crore were settled out of which Rs.5.18 crore were recovered and 31,978 No. of objections valued at Rs.2448.96 crore were pending in ULBs.

Sl. No.	Name of the Institutions	No. of Audit Objections raised		No. of Audit Objections Settled			No. of Pending Audit Objections	
		Numbers	Amount in Crore	Numbers	Amount in Crore	Actual cash recovery in Crore	Numbers	Amount in Crore
1)	City Municipal Corporations	6473	1550.66	95	2.60	2.26	6378	1548.06
2)	Municipalities	10503	697.43	1145	37.87	1.42	9358	659.56
3)	Town Panchayats	19101	255.59	2859	14.25	1.50	16242	241.34
	Total	36077	2503.68	4099	54.72	5.18	31978	2448.96

**Table 1: Income and Expenditure Statement of Urban Local Bodies for the year 2021-22 and 2022-23**

Income								Rs.in crore				
Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Property Tax	Other Tax	Government Grants	Other Income	Total	Deficit	Surplus	Net Deficit	Grand Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(5+6+7+8)	(10)	(11)	(12)=(10-11)	(13)=(9+12)
1)	Greater Chennai Corporation	1	2021-22	710.87	765.18	418.16	1361.01	3255.22	746.26	134.22	612.04	3867.26
			2022-23	1736.83	804.54	409.06	1170.83	4121.27	426.22*	199.48**	226.74	4348.01
2)	Other Municipal Corporations	20	2021-22	682.62	154.11	264.52	2054.33	3155.58	1364.66	129.69	1234.97	4390.55
		20	2022-23	1391.69	235.33	345.72	2407.43	4380.17	1198.29	99.3	1098.99	5479.16
3)	Municipalities	138	2021-22	332.99	128.92	296.92	1458.78	2217.61	1176.57	62.28	1114.29	3331.9
		138	2022-23	556.32	149.50	278.55	2039.38	3023.75	661.52	101.53	559.99	3583.74
4)	Town Panchayats	490	2021-22	146.54	82.35	142.06	1691.37	2062.32	931.19	15.88	915.31	2977.63
		490	2022-23	252.35	102.76	87.52	1925.27	2367.90	851.50	58.33	793.17	3161.07

**Note:**\*GCC Revenue Fund account ended with deficit balance of Rs.426.22 crore and \*\*Education Fund account ended with surplus balance of Rs.199.48 crore. Overall net deficit of Rs.226.74 crore.

**Expenditure**

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Establishment Cost	Operation and Maintenance Charges	Administrative Expenses	Other Expenditure	Total
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1)	Greater Chennai Corporation	1	2021-22	1414.18	1240.98	49.02	1163.08	3867.26
			2022-23	1567.92	1393.60	127.75	1258.75	4348.01
2)	Other Municipal Corporations	20	2021-22	1570.26	1042.66	152.03	1625.60	4390.55
		20	2022-23	1871.85	1554.09	239.34	1813.88	5479.16
3)	Municipalities	138	2021-22	1081.70	743.97	91.97	1414.26	3331.90
		138	2022.23	1288.19	847.39	132.71	1315.45	3583.74
4)	Town Panchayats	490	2021-22	460.87	932.97	170.80	1412.99	2977.63
		490	2022-23	522.36	1008.63	198.09	1431.99	3161.07

## 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 2022–23 shows an increase of Rs.866.05 Crore (3255.22–4121.27) against the previous year and the Gross Expenditure shows an increase of Rs.480.75 Crore (3867.26–4348.01) against the previous year. However, the net financial position for the year shows an annual deficit of Rs.65.26 Crore (134.22–199.48). The accumulated deficit stands at Rs.2292.21 Crore as on 31.03.2023. The loan liability for the year 2022–23 stands at Rs.2501.37 Crore, which is Rs.139.70 Crore decrease against the previous year loan liability of Rs.2641.07 Crore.

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

Sl. No.	Year	Demand	Collection	Balance	Percentage of Collection
1)	2019–20	1032.00	528.09	503.91	51.17
2)	2020–21	423.59	225.87	197.72	53.32
3)	2021–22	710.87	549.32	161.55	77.27
4)	2022–23	1736.83	1507.19	229.64	86.77

2.1.2. In 2022–23, the collection rate of property tax demand is on the upward trend as compared to previous years. The total number of property tax assessments have increased due to addition of 43302 (1301554–1344856) in the current year and revision of property tax compared to 2021–22. The average collection rate for this 4 year period is 67.13%. The Greater Chennai Corporation administration can balance the financial imbalance by taking appropriate measures to improve property tax collection.

2.1.3. The current year's demand for Profession tax is Rs.1002.69 crore, an increase of 8.43% over last year's demand of Rs.924.77 crore. The reason for this is that 7726 (158982–166708) new Profession Tax assessments which have been added in the current year.

2.1.4. Expenditure on conservancy through privatization was Rs.624.97 crore, an increase of Rs.78.29 crore over the previous year's expenditure of Rs.546.68 crore. However, if we add Rs.73.56 crore to the salary expenditure of the sanitary workers of the Greater Chennai Corporation, the total conservancy expenditure is Rs.698.54 crore. It is 27.49 % of total tax revenue. It clearly shows that appropriate action should be taken to increase and improve the revenue sources to incur these expenditure without difficulty.

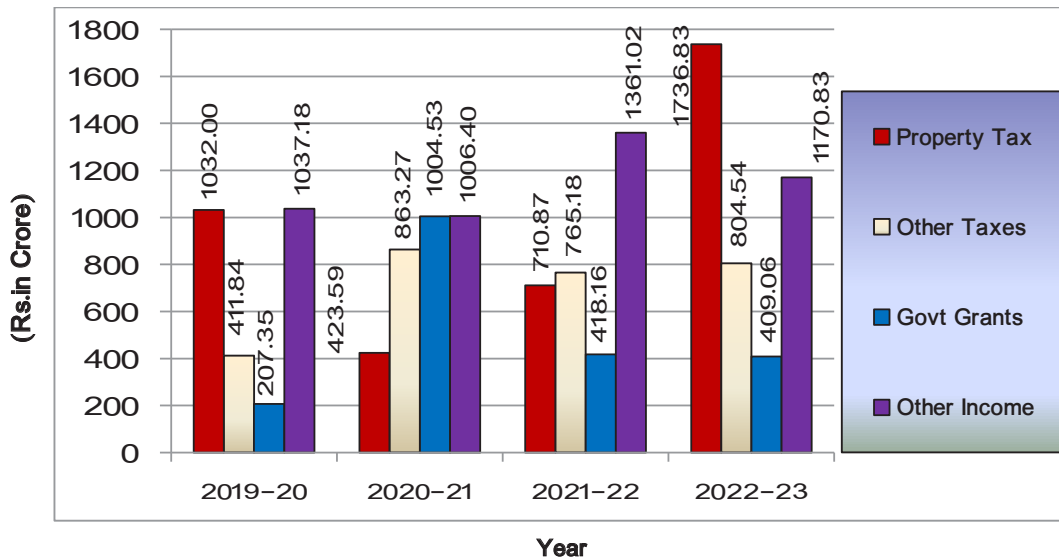


2.1.5. During the year 2022–23 a sum of Rs.229.64 crore was transferred from the Revenue Fund to the Elementary Education Fund. The Elementary Education Fund, after deducting the expenditure of Rs.30.16 crore remaining balance Rs.199.76 crore was shown as surplus balance, which may be utilized for development infrastructural facilities of the Corporation schools.

2.1.6. The non-remittance of library cess of Rs.224.96 crore to the District Local Library Authority, Chennai was noticed in audit.

2.1.7. The comparative analysis of the Income and Expenditure of Greater Chennai Corporation for the period from 2019–20 to 2022–23 is exhibited in the following Bar Diagrams.

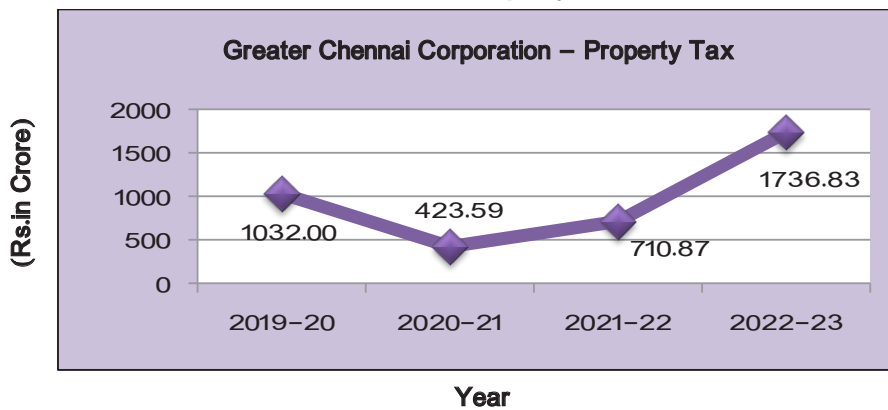
**Chart 1: Greater Chennai Corporation – Income**



**i)Property Tax:**

The property tax demand of Chennai Corporation for the year 2022–23 is Rs.1736.83 crore. This is 144.32% higher than last year's demand and 140.51% higher than last three years' average demand of Rs.722.15 crore, due to property tax revision and increases in new assessments during the year.

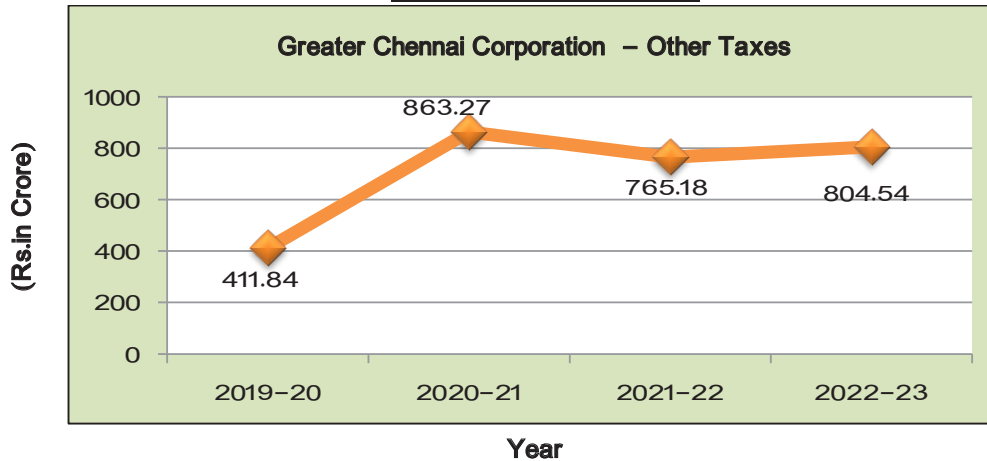
**Chart 2: GCC Property Tax**



**ii) Other Taxes:**

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

**Chart 3: GCC Other Tax**

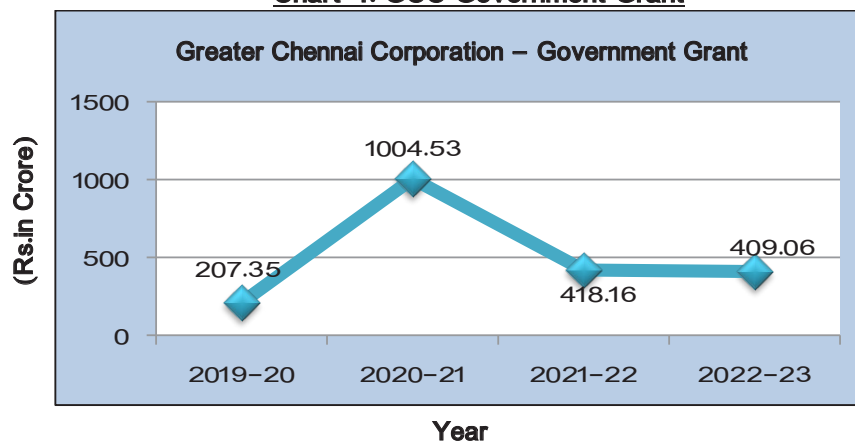


The income from Other Taxes in Greater Chennai Corporation for the year 2022-23 is Rs.804.54 crore. This is 5.14% higher than last year's revenue and 18.29% higher than last three years' average revenue of Rs.680.10 crore.

**iii) Government Grant:**

The Government Grants received in Greater Chennai Corporation for the year 2022-23 is Rs. 409.06 Crore. This is being 2.18% lower than last year's receipt and 24.71% lower than last three years' average of Rs. 543.34 Crore.

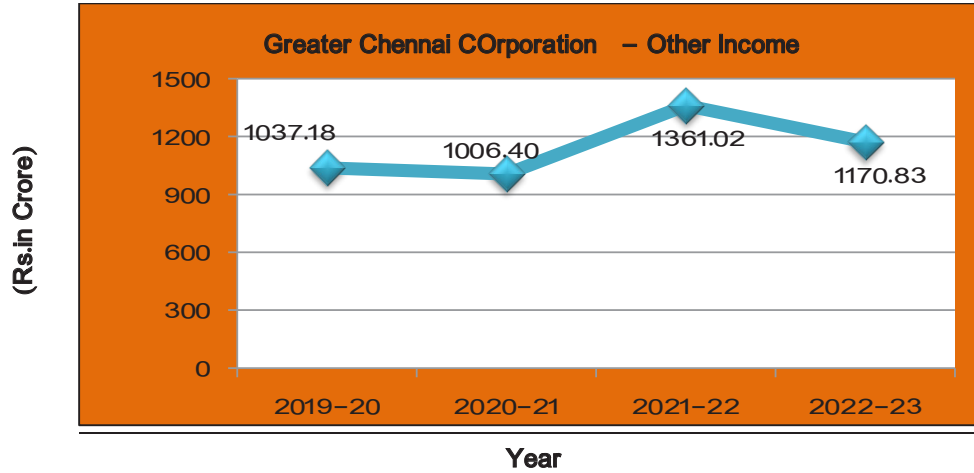
**Chart 4: GCC Government Grant**



**iv) Other Income:**

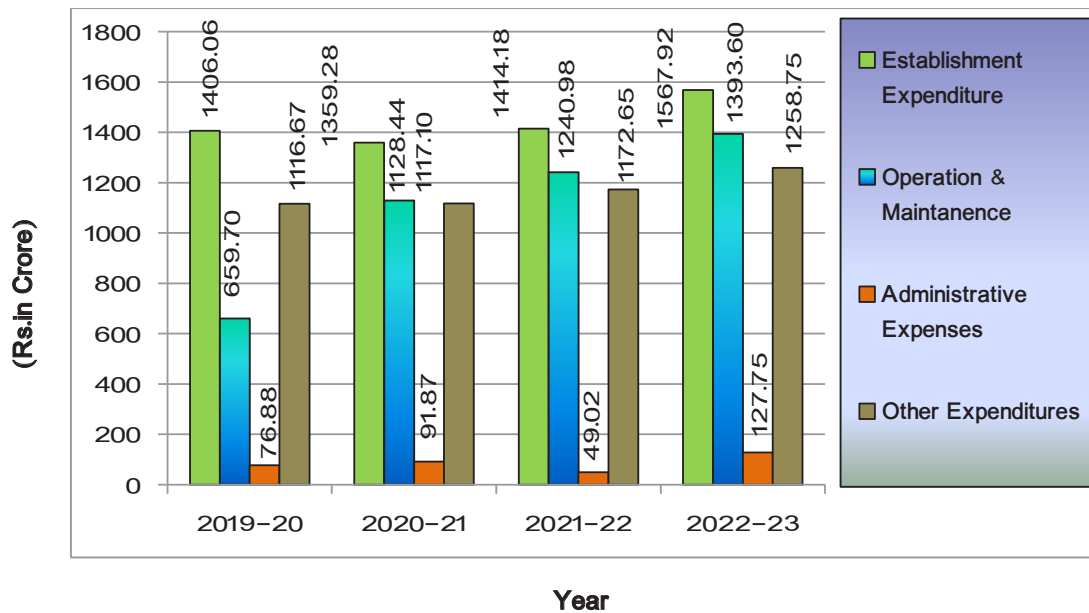
The 'Other Income' consists of Assigned Revenue, Devolution Fund, Service Charges and Fees, Sale and Hire Charges, lapsed deposits and Recoveries.

**Chart 5: GCC Other Income**



The other revenue is Rs.1170.83 crore in 2022-23. This is 13.97% lower than last year's revenue and 3.17% higher than last three years' average revenue of Rs.1134.87 crore.

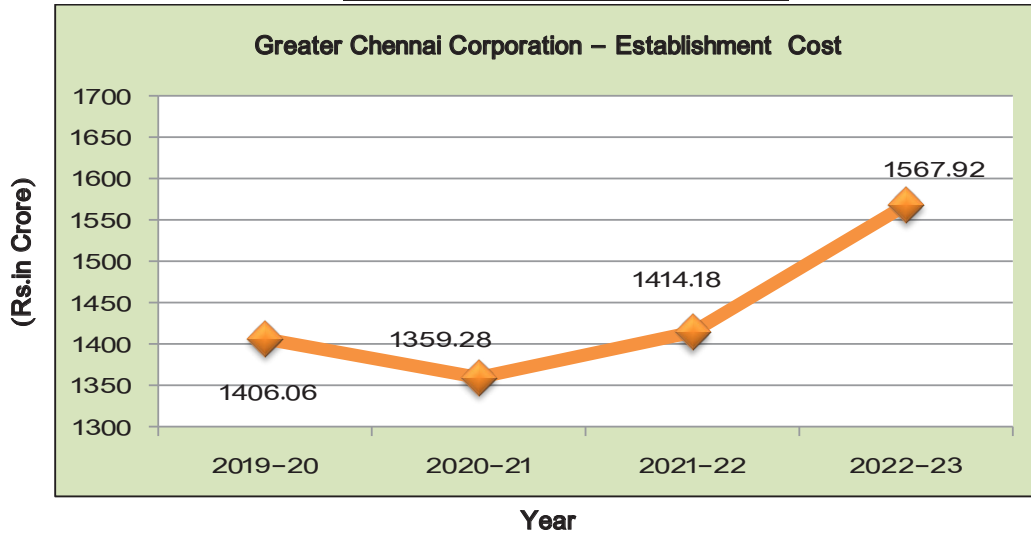
**Chart 6: Greater Chennai Corporation - Expenditure**



**i) Establishment Cost:**

The Establishment expenditure in 2022-23 is Rs.1567.92 crore. This is 10.87% higher than last year's expenditure and 12.54% higher than last three years' average expenditure of Rs.1393.17 crore.

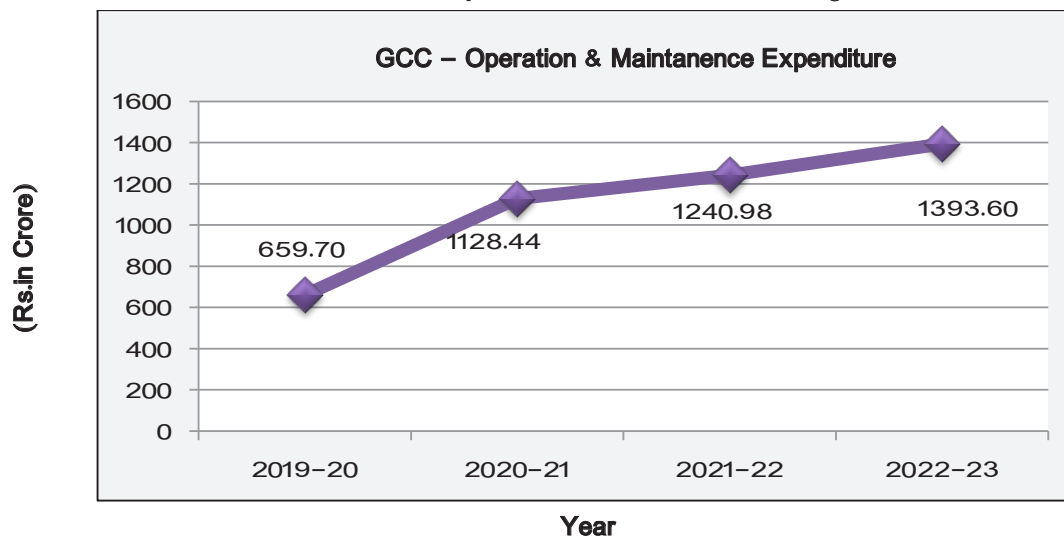
**Chart 7: GCC – Establishment Cost**



**ii) Operation & Maintenance Expenditure:**

Operation & Maintenance Expenditure is Rs.1393.60 Crore in 2022-23. This is 12.30% higher than last year's expenditure and 38.02% higher than last three years' average expenditure of Rs.1009.71 crore.

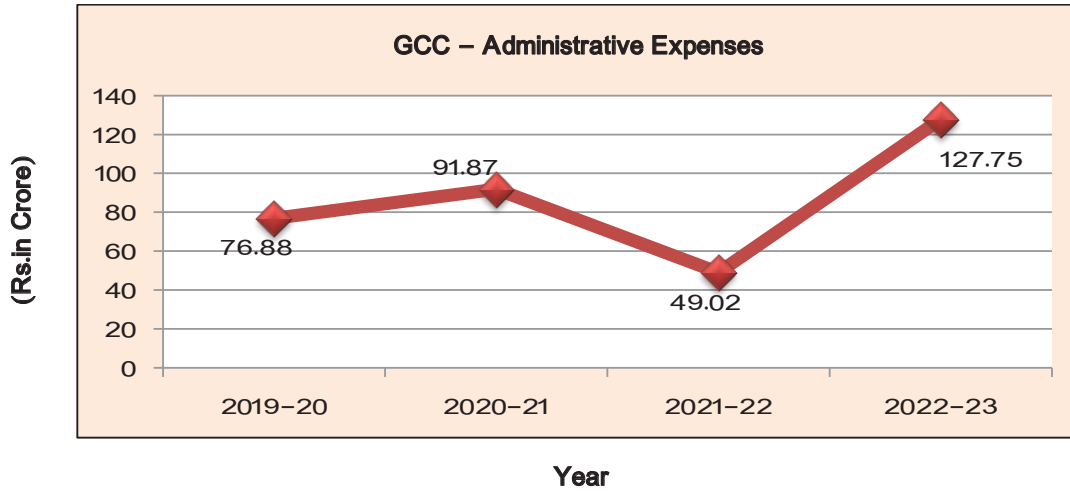
**Chart 8: GCC Operation & Maintenance Charges**



**iii) Administrative Expenses:**

The administrative expenditure for the year 2022-23 is Rs.127.75 crore. This is 160.59% higher than last year's expenditure and 75.97% higher than last three years average expenditure of Rs.72.59 crore.

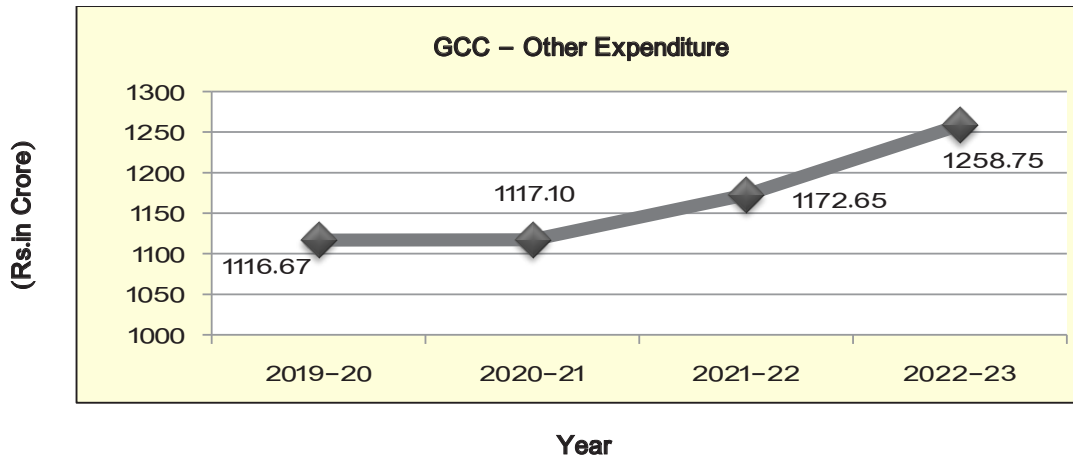
**Chart 9: GCC Administrative Expenses**



**iv) Other Expenses:**

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

**Chart 10: GCC Other Expenditure**



The miscellaneous expenditure is Rs.1258.75 crore in 2022-23. This is 8.23% higher than last year's expenditure and 10.86% higher than last three years' average expenditure of Rs.1135.47 crore.

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

2.2.1. For the other 20 City Municipal Corporations, the total revenue for 2022–23 has increased by Rs.1224.59 crore (3155.58–4380.17) over the previous year and the total expenditure has increased by Rs.1088.61 crore (4390.55–5479.16) over the previous year. The debt liability for these institutions in 2022–23 is Rs.2624.85 crore. Last year the debt liability was Rs.2395.66 crore.

2.2.2. The overall final accounts of the 20 City Municipal Corporations (except GCC) show an annual deficit of Rs.1198.29 crore and an accumulated surplus of Rs.99.30 crore. The recoverable tax amounting to Rs.1686.62 crore shows inefficiency on the part of the management to improve the financial position and the unadjusted advance amount of Rs.3308.06 crore shows the administrative negligence.

2.2.3. The Balance Sheet reveals that out of 20 City Municipal Corporations, 4 Corporations end with Surplus Balance and the remaining 16 Corporations end with Deficit Balance. Likewise, 7 Corporations are having Accumulated Surplus and 13 Corporations end with Accumulated Deficit. Details are shown in Table 3.

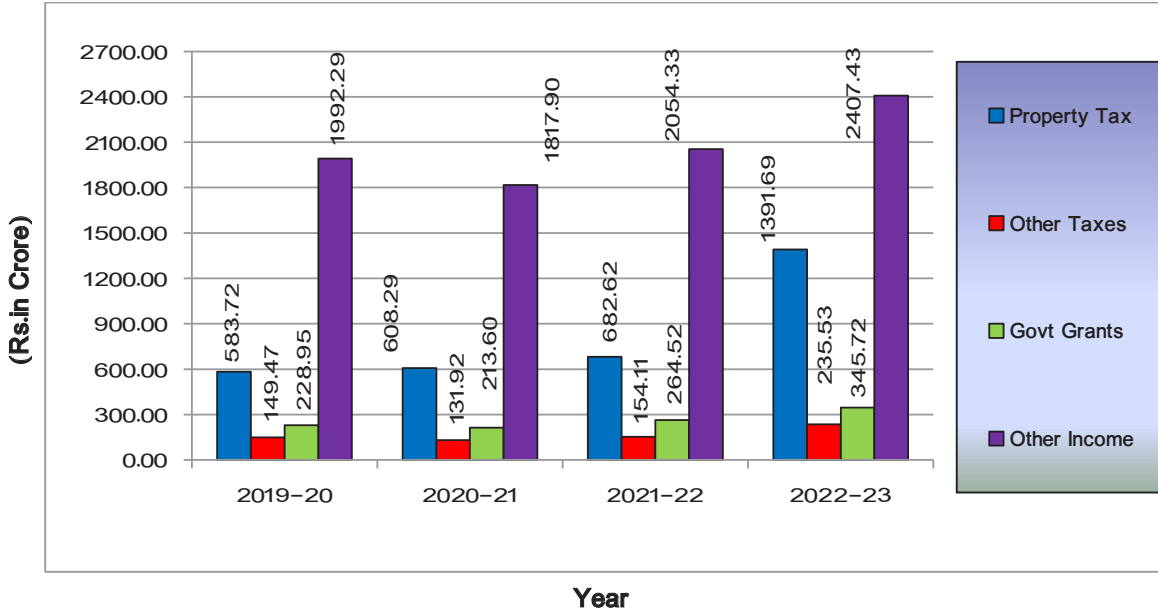
**Table 3: Details of Corporations shows Surplus / Deficit and Accumulated Surplus/ Deficit balance in Balance sheet**

Sl.No.	Name of the Corporation	Surplus / Deficit		Accumulated Surplus / Deficit	
		2021–22	2022–23	2021–22	2022–23
		(Rs. in Crore)			
1)	Madurai	-165.25	-18.22	-388.02	-403.20
2)	Coimbatore	-317.05	-115.59	1641.75	1431.99
3)	Tiruchirappalli	-27.66	-87.29	352.91	265.62
4)	Salem	-93.72	-75.51	293.91	-149.14
5)	Tirunelveli	-43.11	-38.55	-714.35	-635.59
6)	Erode	-92.51	-170.22	-590.91	-761.14
7)	Tiruppur	-52.53	-153.87	-203.00	-356.91
8)	Vellore	-99.39	-217.42	-665.22	-882.64
9)	Thoothukudi	-125.53	-51.27	-263.51	-298.55
10)	Thanjavur	-99.28	-162.58	-215.86	-398.41
11)	Dindigul	-23.35	6.74	-20.55	-13.80
12)	Hosur	6.83	38.66	295.56	201.23
13)	Nagercoil	-24.35	-34.16	-138.29	-199.75
14)	Avadi	-17.19	-14.13	19.46	-51.28
15)	Kanchipuram	-14.15	-6.04	-50.44	-104.42
16)	Cuddalore	-26.56	-27.80	0.00	64.26
17)	Tamparam	26.43	42.90	206.31	268.49
18)	Karur	-11.27	-23.38	63.22	38.82
19)	Kumbakonam	-16.79	-2.18	-75.43	-77.60
20)	Sivakasi	-18.55	10.98	-132.45	170.52
	Total	-1234.98	-1098.99	-584.91	-1891.51

**Note :** (-)Denotes deficit.

2.2.4. The Comparative Position of the Income and Expenditure of Other City Municipal Corporations for the period from 2019–20 to 2022–23 is exhibited in the following Bar Diagram.

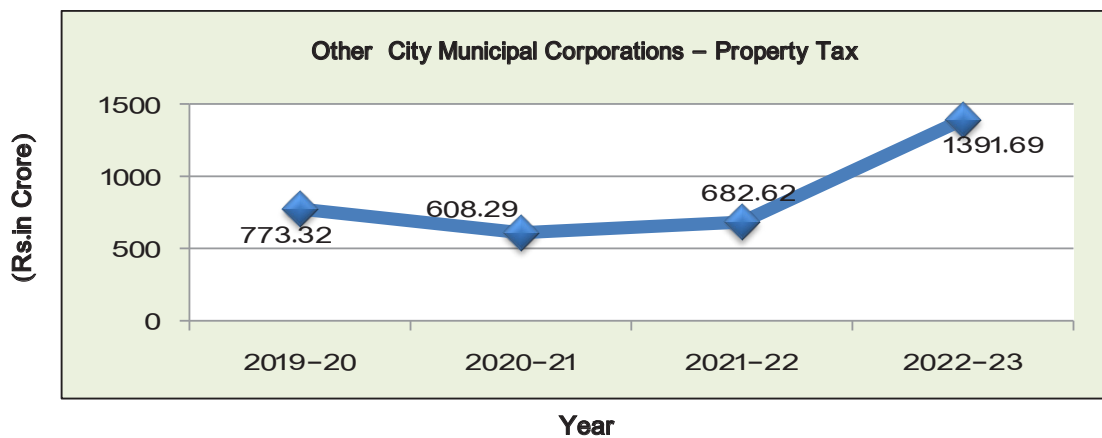
**Chart 11: Other City Municipal Corporations – Income**



**i) Property Tax:**

The property tax demand Other Corporations for the year 2022–23 is Rs.1391.69 crore. This is 103.87% higher than last year's demand and 102.26% higher than last three years' average demand of Rs.688.08 crore.

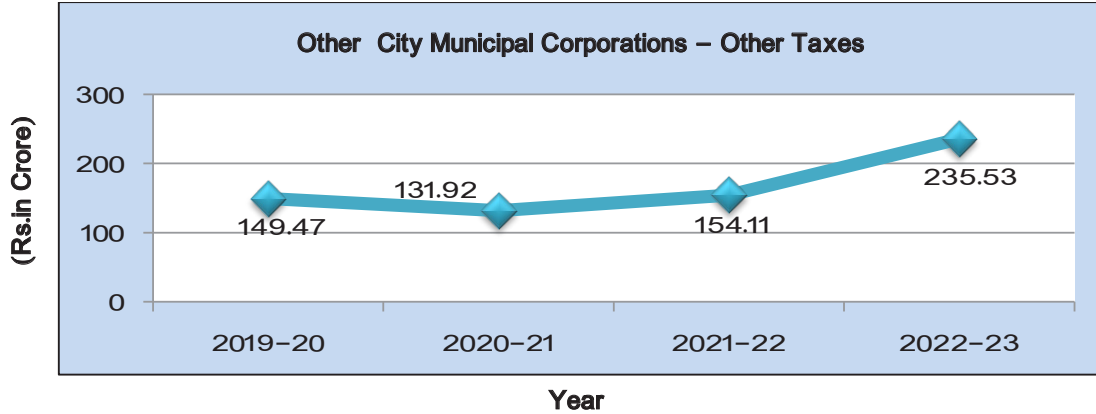
**Chart 12: Other City Municipal Corporations – Property Tax**



**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**

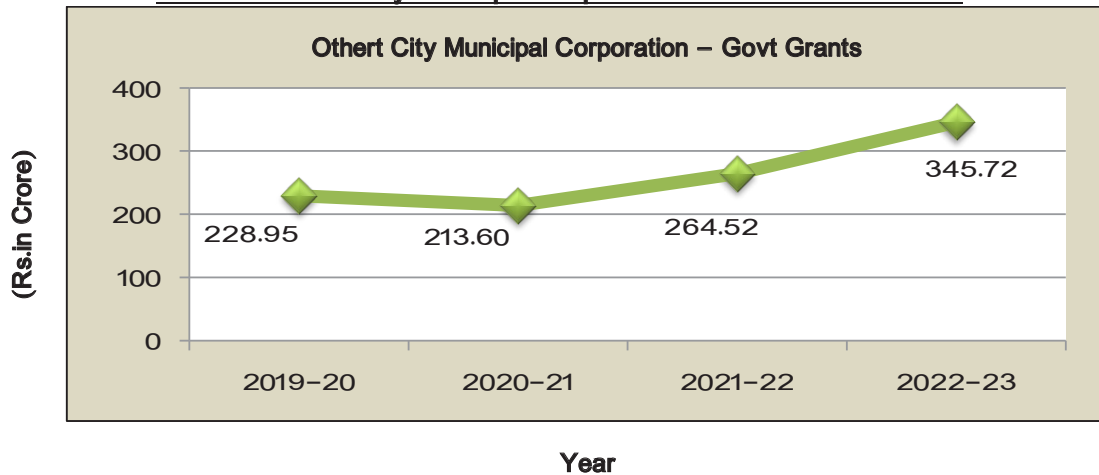


The collection of Other Taxes is Rs.235.53 crore in 2022-23. This is 52.83% higher than last year's collection and 62.24% higher than last three years' average collection of Rs.145.17 crore.

**iii) Government Grants:**

The Government Grants received in Other City Municipal Corporations for the year 2022-23 is Rs.345.72 crore. This is 30.70% higher than last year and 46.68% higher than last three years' average of Rs.235.69 Crore.

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

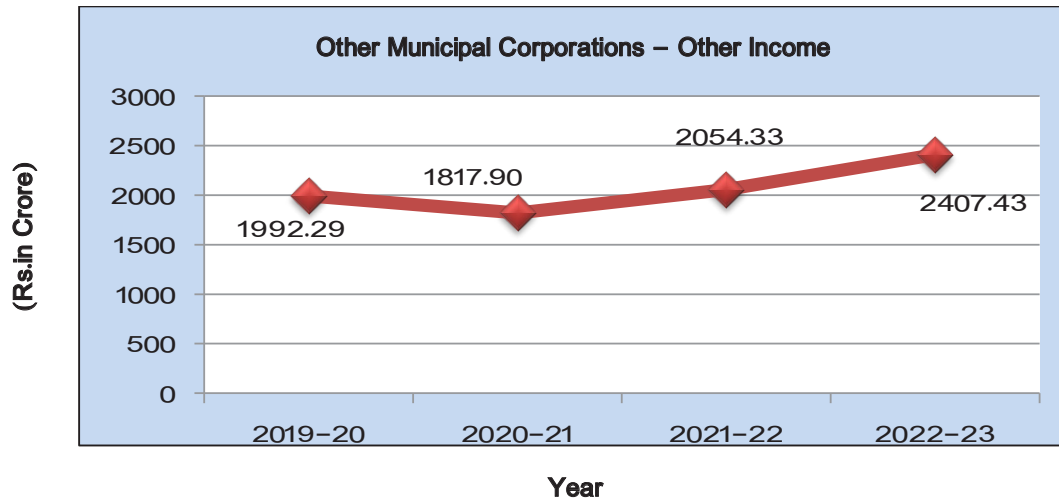




**iv) Other Income:**

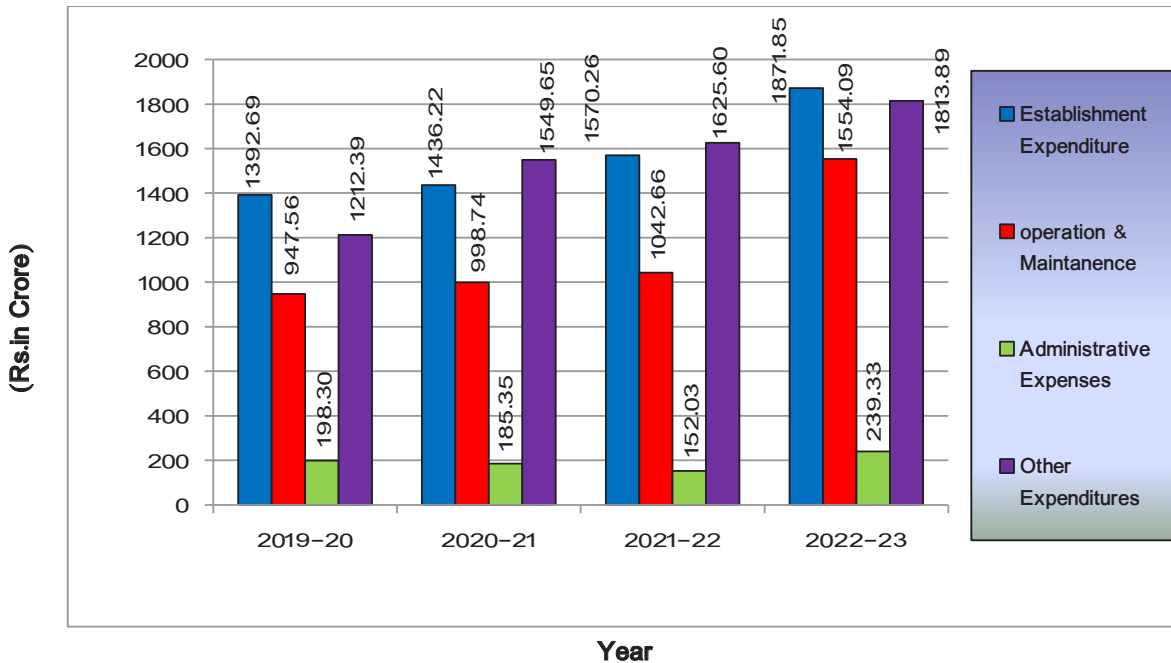
The 'Other Income' consists of Assigned Revenue, Devolution Fund, Service Charges, Sale and Hire Charges, lapsed deposits and Recoveries.

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



The receipt of Other Income is Rs.2407.43 crore in 2022-23. This is 17.19% higher than last year's revenue and 23.15% higher than last three years' average revenue of Rs.1954.84 crore.

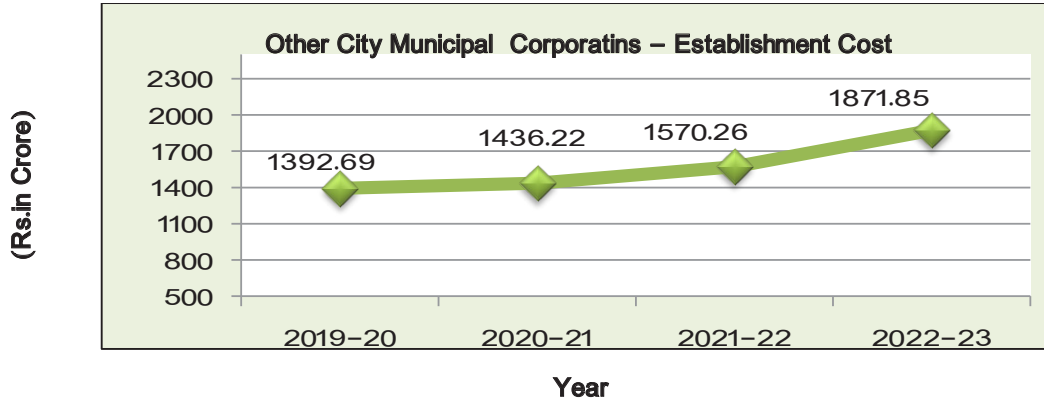
**Chart 16: Other City Municipal Corporations – Expenditure**



**i) Establishment Cost:**

The Establishment Cost of Other City Municipal Corporations for the year 2022-23 is Rs.1871.85 Crore. This is being 19.21% higher than last year's expenditure and 27.65% higher than last three years' average expenditure of Rs.1466.39 Crore.

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

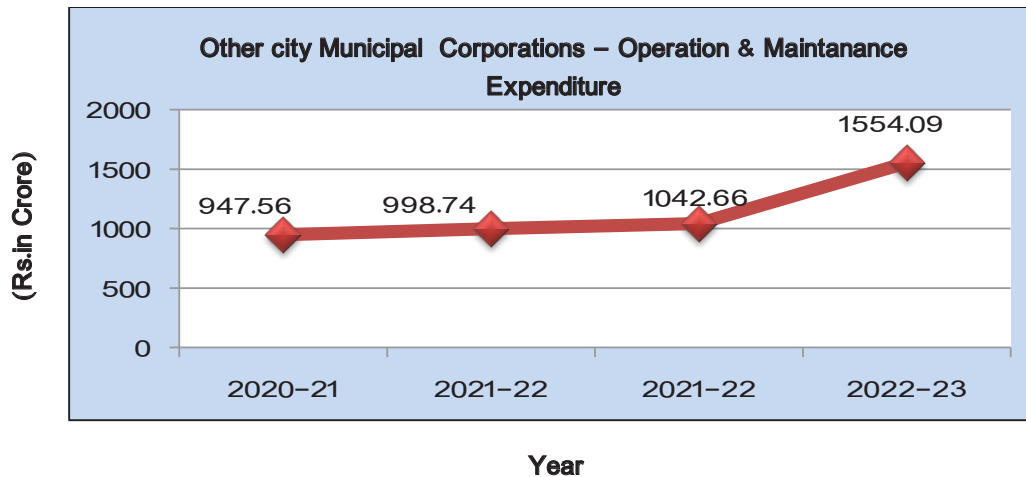


**ii) Operation and Maintenance Charges:**

The Operation and Maintenance Charges of Other City Municipal Corporations for the year 2022-23 is Rs.1544.09 Crore. This is being 49.05% higher than last year's expenditure and 55.98% higher than last three years' average expenditure of Rs.996.32 Crore.

The Operation and Maintenance expenditure has continued to increase relative to overall. This can be controlled by reducing the cost of vehicle maintenance and scrapping obsolete vehicles and purchasing new vehicles.

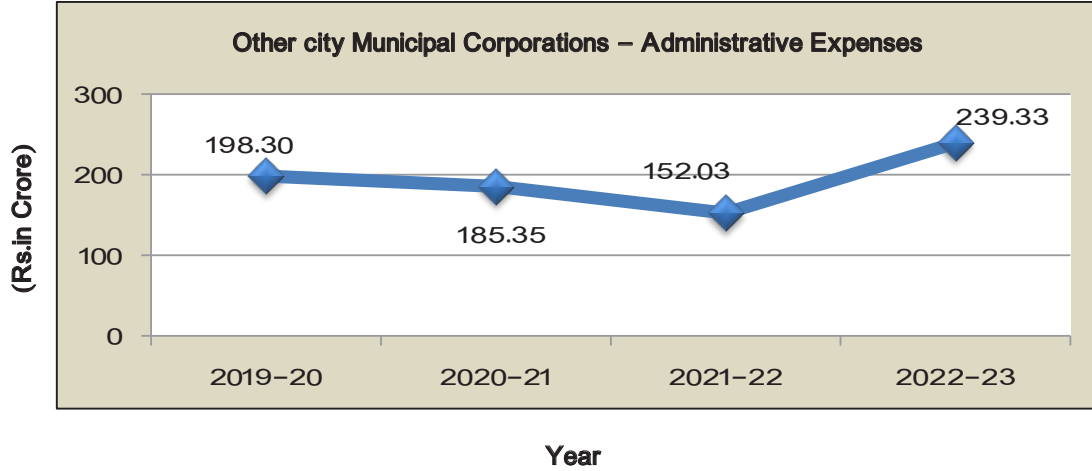
**Chart 18: Other City Municipal Corporations – Operation & Maintenance Charges**



**iii) Administrative Expenses :**

The administrative expenditure in 2022-23 is Rs.239.33 crore. This is 57.42% higher than last year's expenditure and 34.03% higher than last three years' average expenditure of Rs.178.56 crore.

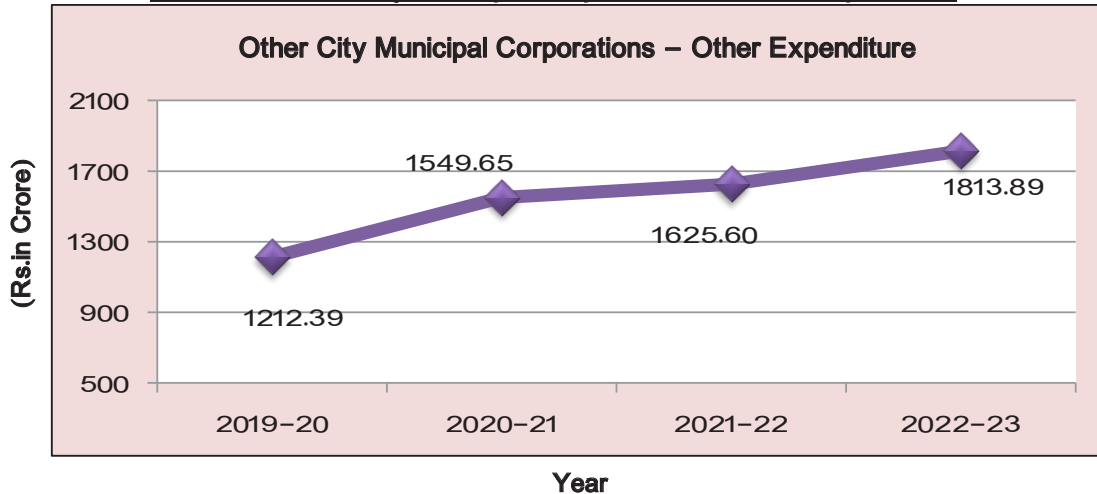
**Chart 19: Other City Municipal Corporations – Administrative Expenses**



**iv) Other Expenditure:**

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

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



The Other expenditure is Rs.1813.89 crore in 2022-23. This is 11.58% higher than last year's expenditure and 24.02% higher than last three years' average expenditure of Rs.1462.55 crore.

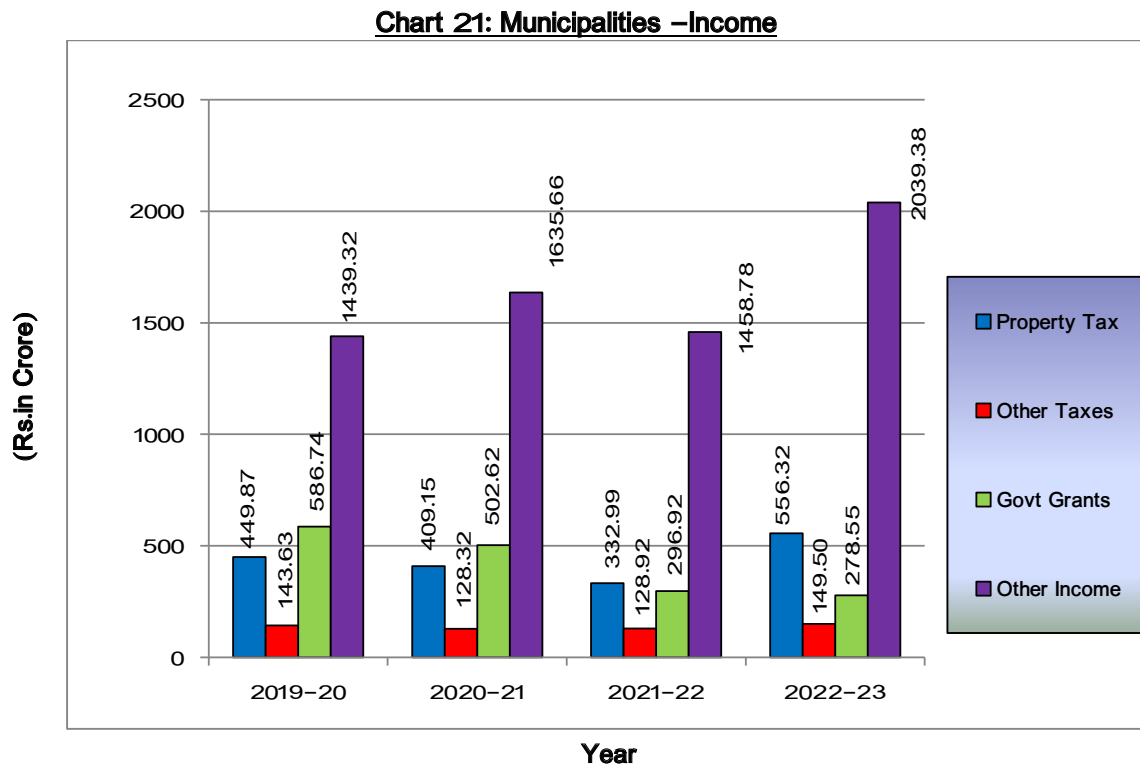
**2.3.Municipalities:**

2.3.1. The total revenue for the year 2022–23 has increased by Rs.806.14 crore (2217.61–3023.75) over the previous year and the total expenditure has increased by Rs.251.85 crore (3331.89–3583.74) over the previous year. The debt liability for 2022–23 has increased to Rs.1560.24 crore from Rs.1327.71 crore in the previous year.

2.3.2. The overall Financial Position for the year 2022–23 shows an Annual Deficit of Rs 651.52 Crore and an Accumulated Deficit of Rs.3141.03 crore. The tax receivable worth Rs.744.20 Crore reveals the inaction on the part of administration in enhancing the financial position and the advance amount of Rs.478.05 Crore uncollected shows the administrative negligence.

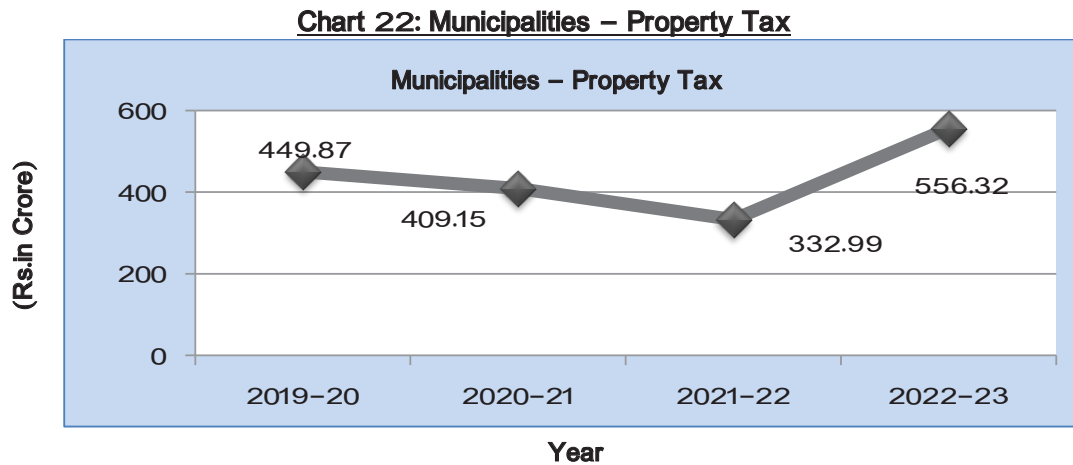
2.3.3. The balance sheet reveals that out of 138 Municipalities, 35 Municipalities end with Annual Surplus and the remaining 103 Municipalities end with Annual Deficit. Likewise, 28 Municipalities are having Accumulated Surplus and 110 Municipalities are with Accumulated Deficit as on 31.03.2023.

The Comparative Position of the Income and Expenditure of Municipalities for the period from 2019–20 to 2022–23 is exhibited in the following Bar Diagram.



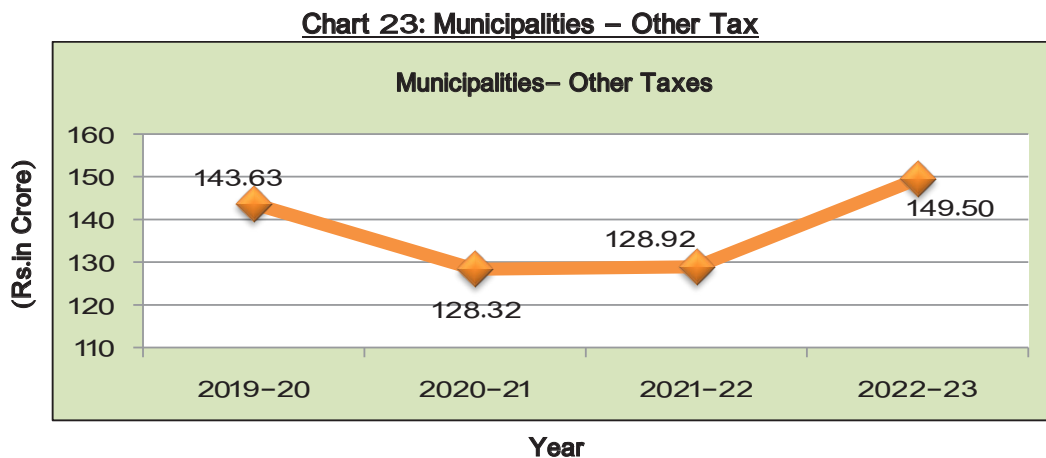
**i) Property Tax:**

The property tax demand for 2022–23 is Rs.556.32 crore. This is 67.07% higher than last year's demand and 40.01% higher than last three years' average demand of Rs.397.34 crore.



**ii) Other Tax:**

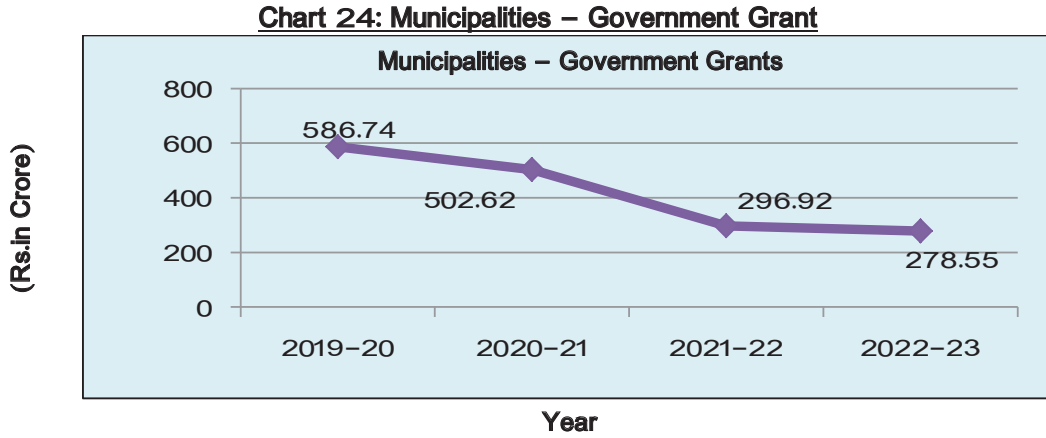
The 'Other Tax' consists of Professional Tax, Entertainment Tax, Advertisement Tax, Company Tax and Timber Tax.



Revenue from other taxes is Rs 149.50 crore in 2022–23. This is 15.96% higher than last year's revenue and 11.88% higher than last three years' average revenue of Rs.133.62 crore.

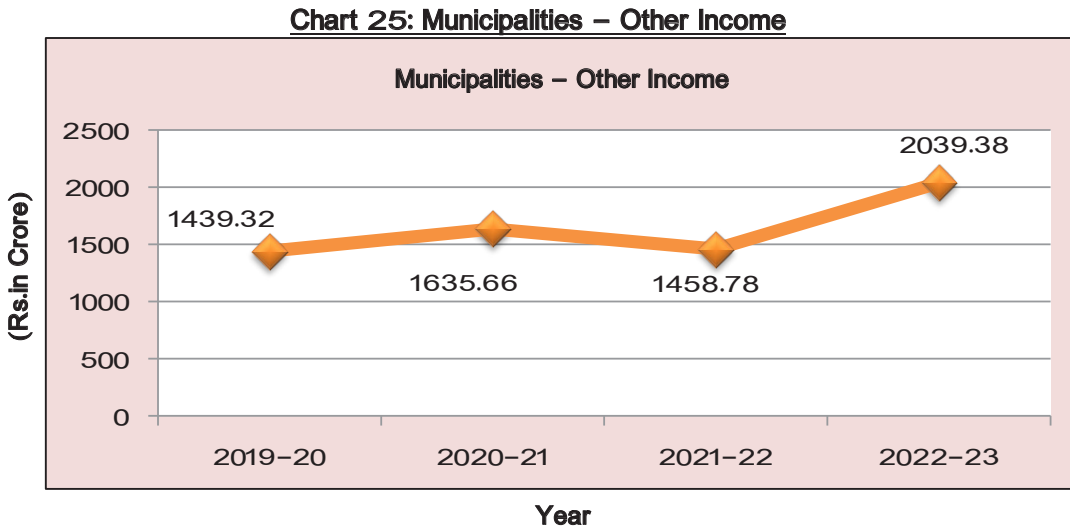
**iii) Government Grants:**

The Government Grants received in Municipalities for the year 2022-23 is Rs.278.55 Crore. This is being 6.18% lower than last year's receipt and 39.72% lower than last three years' average of Rs. 462.09 Crore.



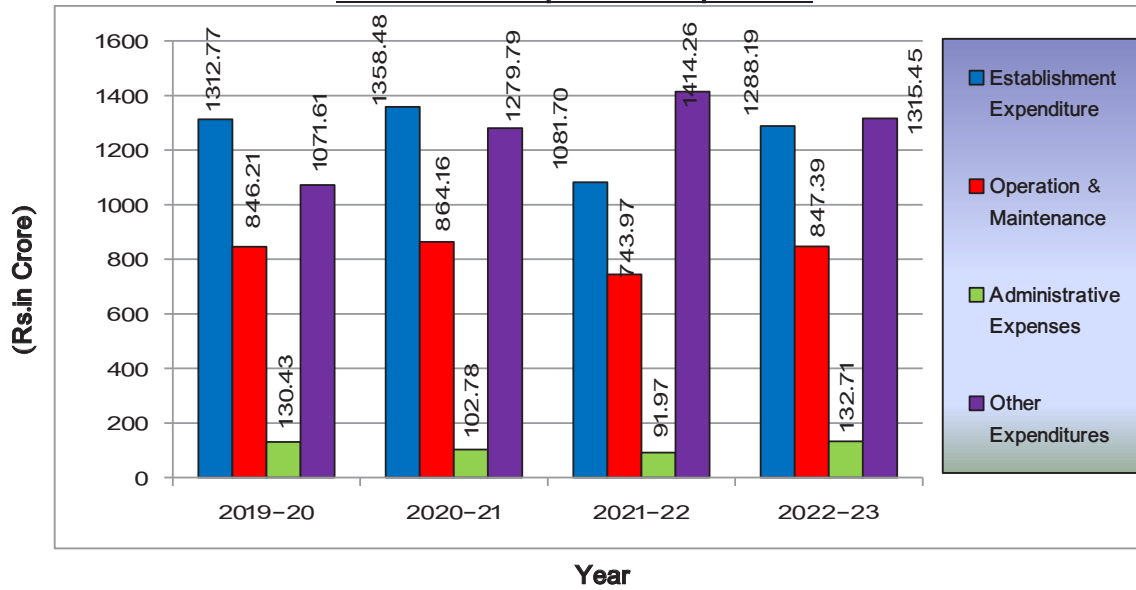
**iv) Other Income:**

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



The other revenue is Rs.2039.38 crore in 2022-23. This is 39.80% higher than last year's revenue and 34.95% lower than last three years' average revenue of Rs.1511.25 crore.

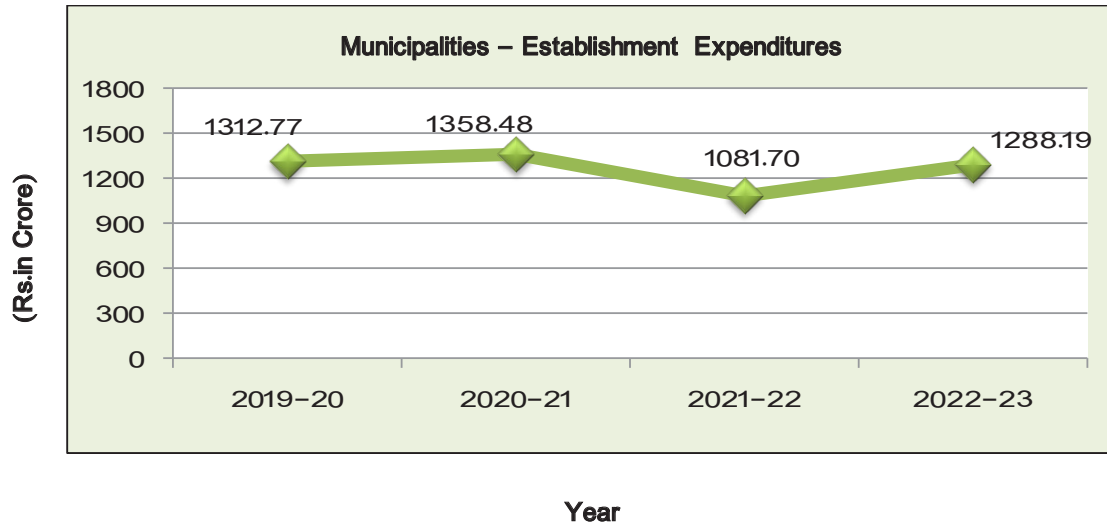
**Chart 26: Municipalities – Expenditure**



**i) Establishment Expenditure:**

The Establishment expenditure is Rs.1288.19 crore in 2022-23. This is 19.08% higher than last year's expenditure and 2.97% higher than last three years' average expenditure of Rs.1250.98 crore.

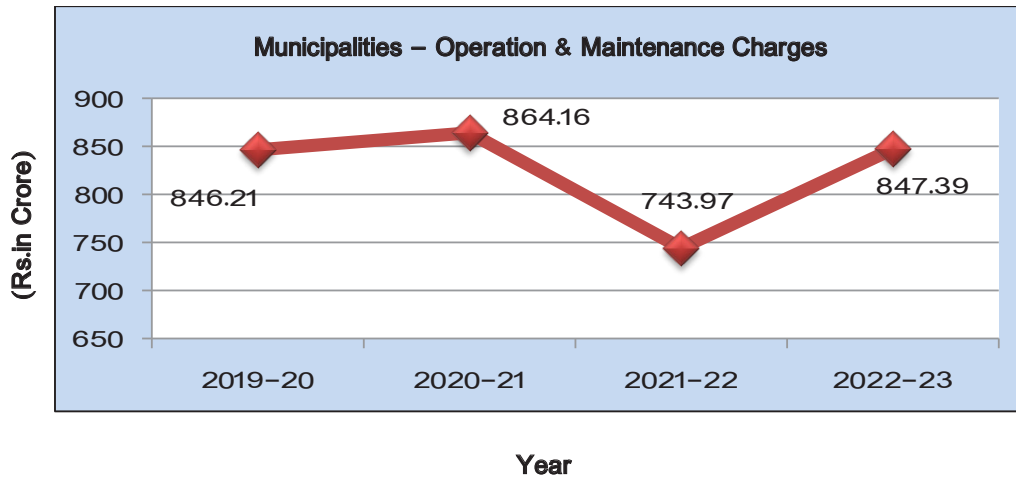
**Chart 27: Municipalities – Establishment Cost**



**ii) Operation & Maintenance Expenditure:**

Operation & Maintenance Expenditure is Rs.847.39 Crore in 2022-23. This is 13.90% higher than last year's expenditure and 3.58% lower than last three years' average expenditure of Rs.818.11 crore.

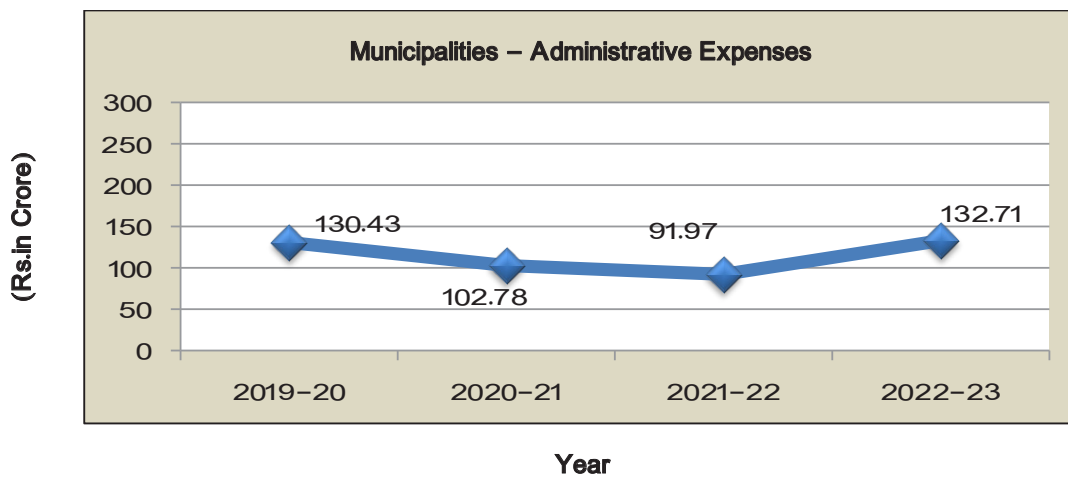
**Chart 28: Municipalities – Operation & Maintenance Charges**



**iii) Administrative Expenses:**

The administrative expenditure in 2022-23 is Rs.132.71 crore. This is 44.29% higher than last year's expenditure and 22.44% higher than last three years' average expenditure of Rs.108.39 crore.

**Chart 29: Municipalities – Administrative Expenses**

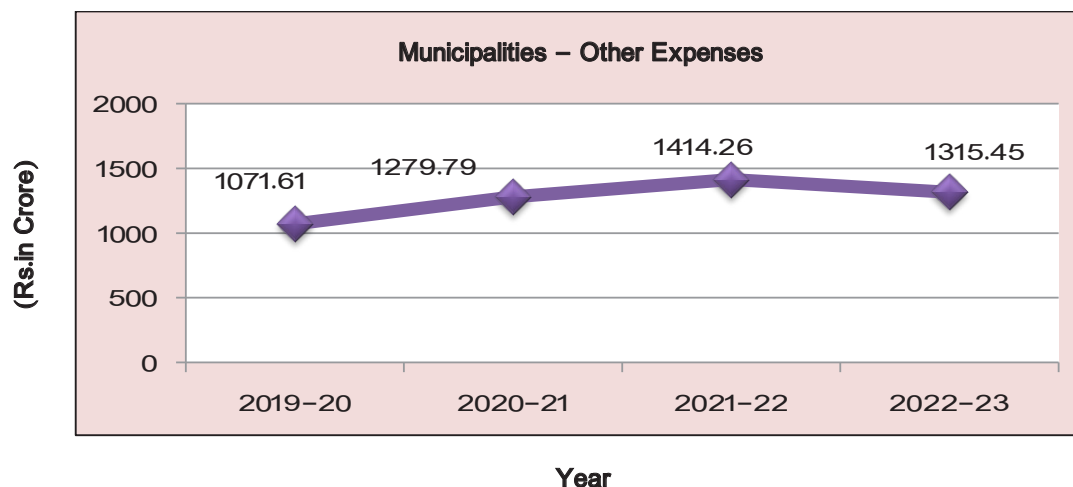




#### iv) Other Expenditure:

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

**Chart 30: Municipalities – Other Expenditure**



The other expenditure is Rs.1315.45 crore in 2022-23. This is 6.99% less than last year's expenditure and 4.80% higher than last three years' average expenditure of Rs.1255.22 crore.

#### 2.4. Town Panchayats:

**Table 4: Comparison of financial position with previous year**

Sl.No.	Details	2019-20	2020-21	2021-22	2022-23
		(Rs. In Crore)			
1)	Gross Income	2207.01	2042.88	2062.32	2367.90
2)	Gross Expenditure	2979.69	3240.33	2977.63	3161.07
3)	Net Annual Deficit	772.68	1197.45	915.31	793.17
4)	Net Accumulated Deficit	3282.27	4407.70	5073.89	5873.28
5)	Uncollected Taxes and Fees	290.98	304.50	293.43	288.34
6)	Advances Recoverable	284.36	275.09	199.15	227.90
7)	Loan liability	132.18	138.76	136.80	152.05

The total income of 489 Town Panchayats in 2022-23 is Rs.2367.90 crore. This is 14.82% higher than 2021-22 and 7.29% higher than 2019-20.

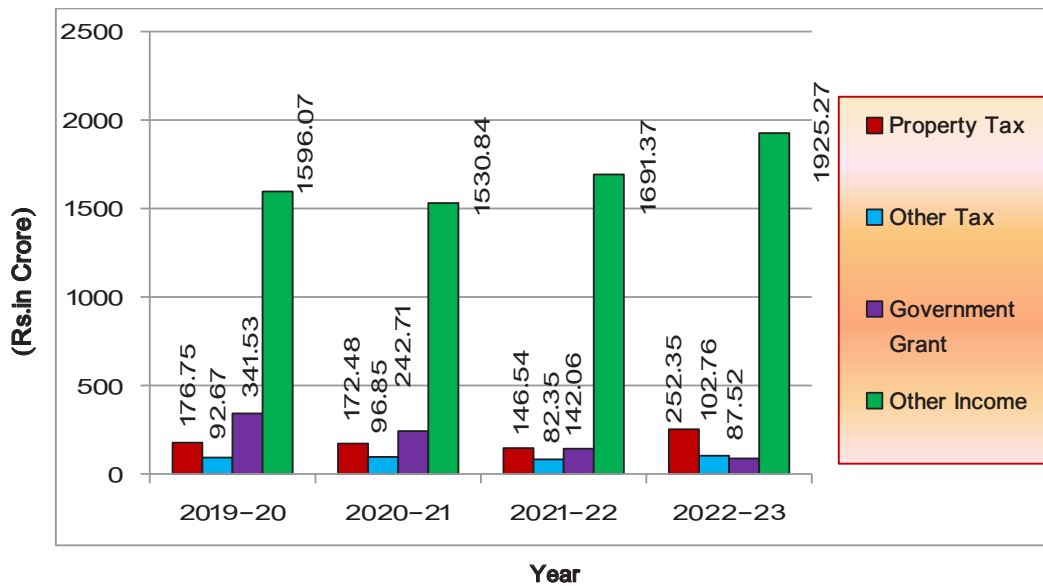
On analysing the revenues of 489 Town Panchayats, the state devolution fund is 45.58% of the total revenue for 2022-23. It was 50% in 2021-22. Property tax, which is an important source of revenue for Town Panchayats, accounted for 7% of total revenue in 2021-22. This has increased to 10.66% of total revenue in 2022-23. Similarly, Grants are an important part of the Town Panchayats revenue. However, the level of Grants has come down to 3.70% from 6.9% of total revenue in 2021-22. The Development works should be encouraged by increasing the amount of Grants, as projects carried out on the basis of subsidy will be affected if the amount of Grants is reduced.

While examining the expenditures of Town Panchayats, it is found that Depreciation has decreased from 34% of the total expenditure in 2021-22 to 33% in 2022-23. All other expenditure remains unchanged with not much more difference from 2021-22 in 2022-23.

The total expenditure is Rs.3161.07 crore in 2022-23 from Rs.2977.63 crore in 2021-22. This has increased to 6.16% in 2021-22.

The Comparative Position of the Income and Expenditure of Town Panchayats for the period from 2019-20 to 2022-23 is exhibited in the following Bar Diagram.

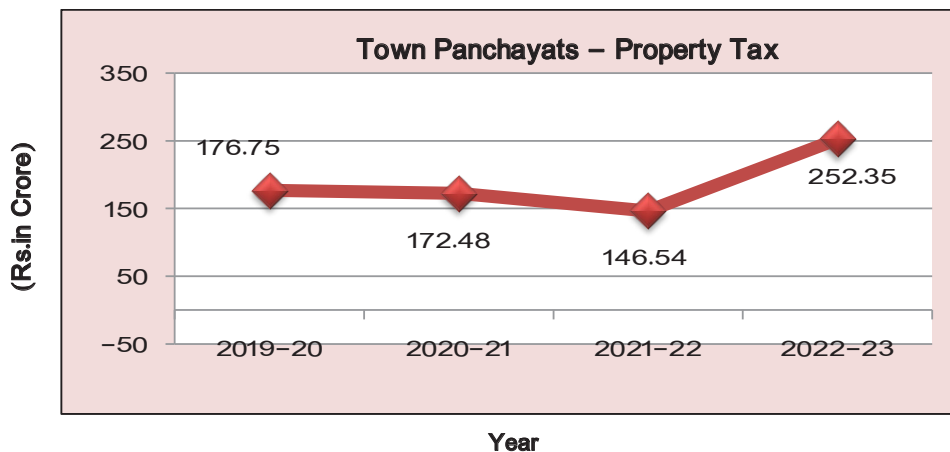
**Chart 31: Town Panchayats –Income**



**i) Property Tax:**

The Property Tax demand in Town Panchayats for the year 2022-23 is Rs.252.35 Crore. This is being 72 % higher than last year's demand and 52.70% higher than last three years average demand of Rs.165.26 Crore.

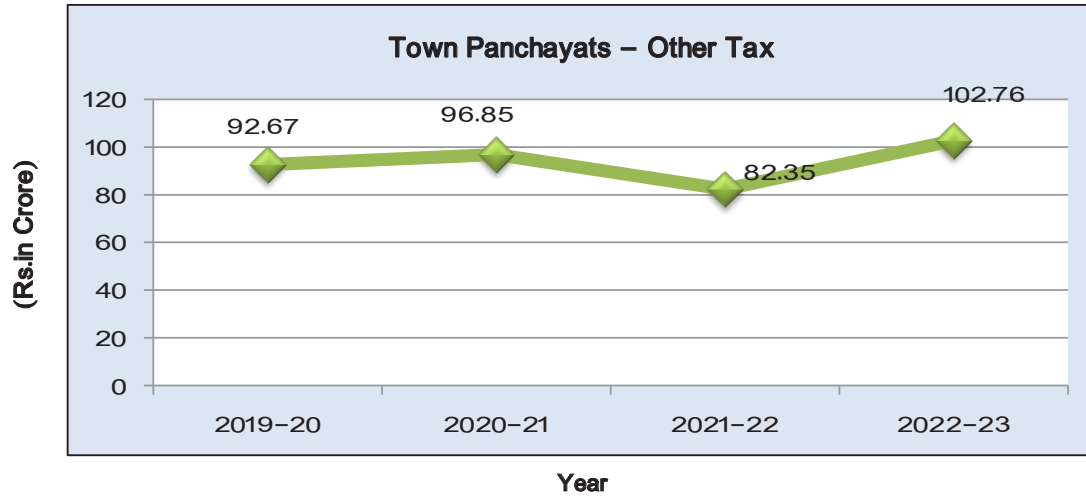
**Chart 32: Town Panchayats – Property Tax**



**ii) Other tax:**

The Other taxes consist of other than Property Taxes, total income from Other Taxes in Town Panchayats for the year 2022-23 is Rs.102.76 Crore. This is being 25% higher than last year's revenue and 13.40% higher than last three years average revenue of Rs.90.62 Crore.

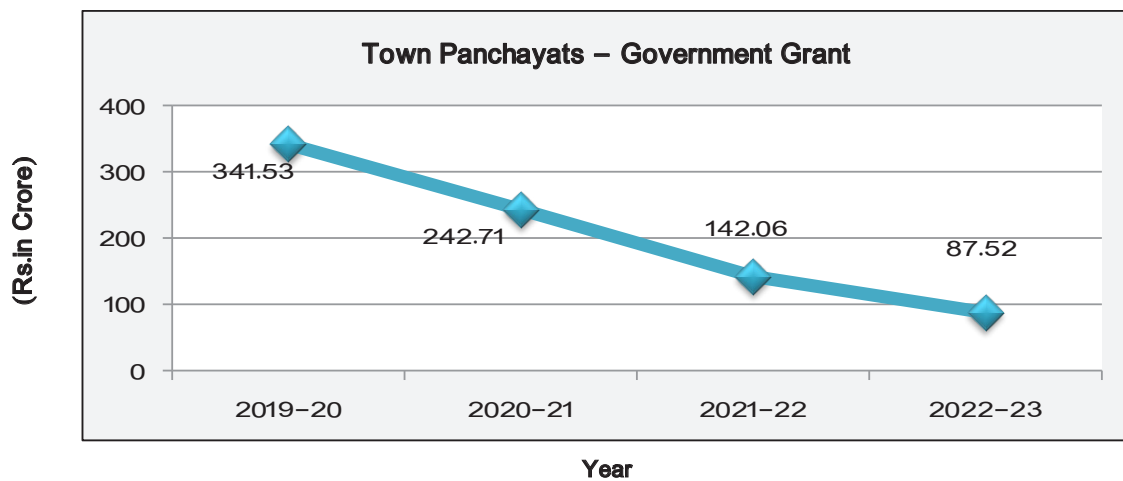
**Chart 33: Town Panchayats – Other Tax**



**iii) Government Grants:**

The Government Grants received in Town Panchayats for the year 2022-23 is Rs.87.52 Crore. This is being 38.39% lower than last year's receipt and 63.85% lower than last three years average of Rs.242.10 Crore.

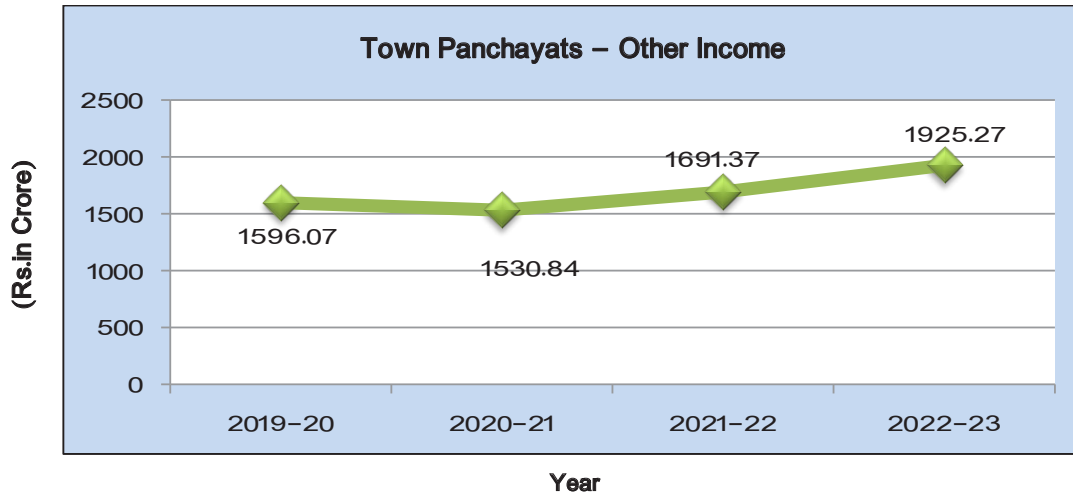
**Chart 34: Town Panchayats – Government Grant**



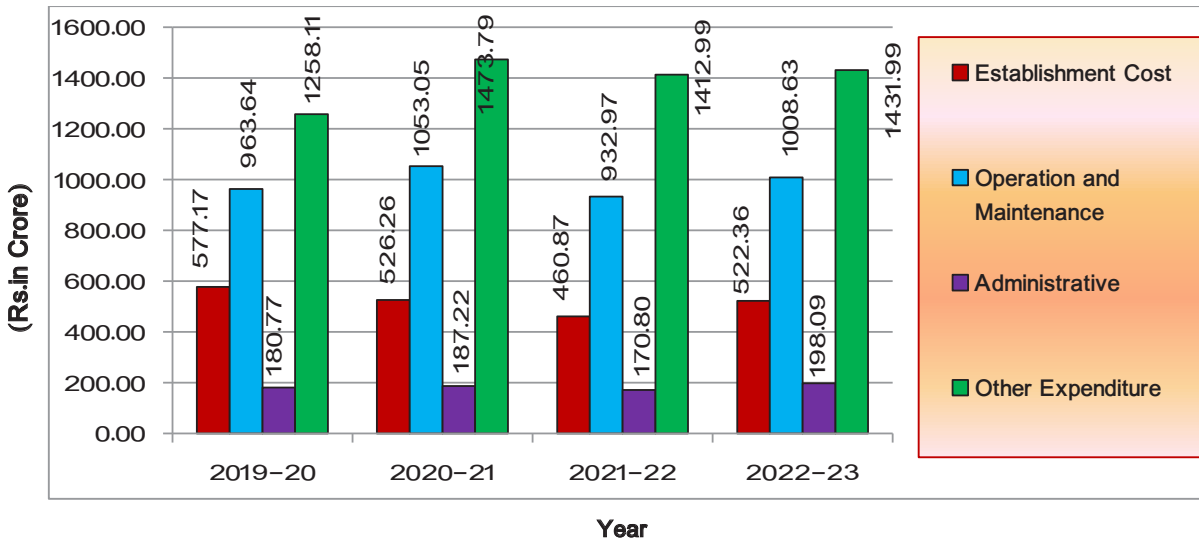
**iv) Other Income:**

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 2022-23 is Rs.1925.27 Crore. This is being 13.83% higher than last year's revenue and 19.87% higher than last three years average revenue of Rs.1606.09 Crore.

**Chart 35 Town Panchayats – Other Income**



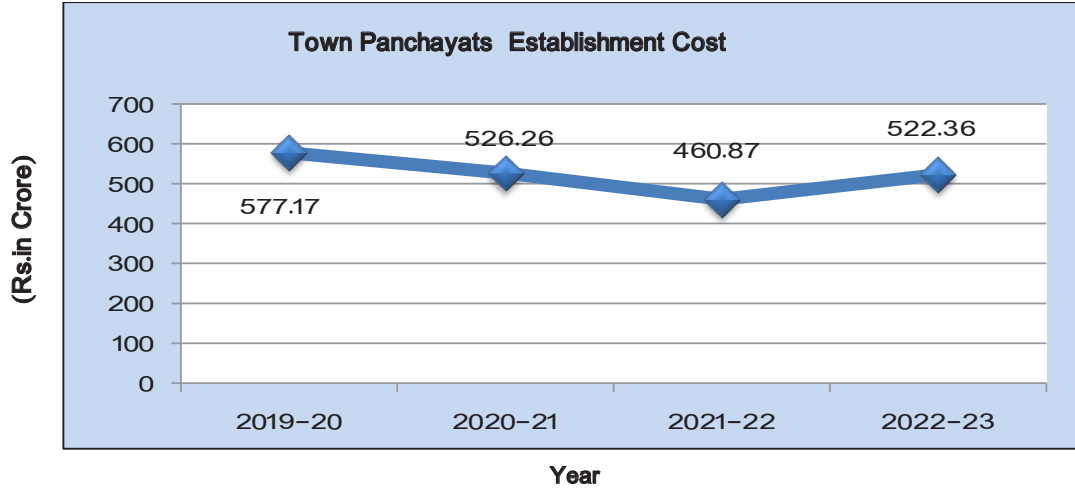
**Chart 36: Town Panchayats Expenditure**



**i) Establishment Cost:**

The Establishment Cost of Town Panchayats for the year 2022-23 is Rs.522.36 Crore. This is being 13.34% higher than last year's expenditure and 0.18% higher than last three years average expenditure of Rs.521.43 Crore.

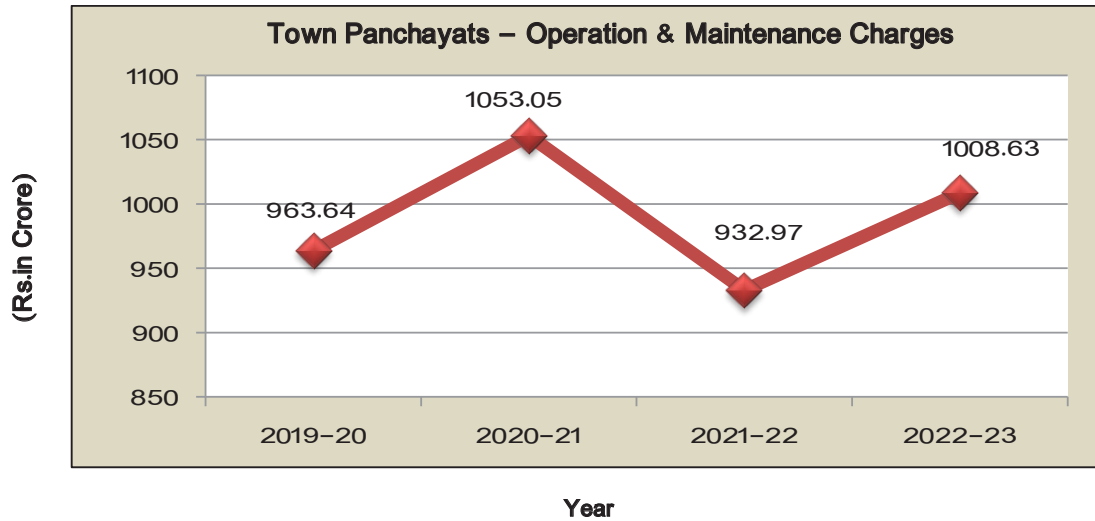
**Chart 37: Town Panchayats – Establishment Cost**



**ii) Operation and Maintenance Charges:**

The Operation and Maintenance Charges of Town Panchayats for the year 2022-23 is Rs.1008.63 Crore. This is being 8.11% higher than last year's expenditure and 2.58% higher than last three years average expenditure of Rs.983.22 Crore.

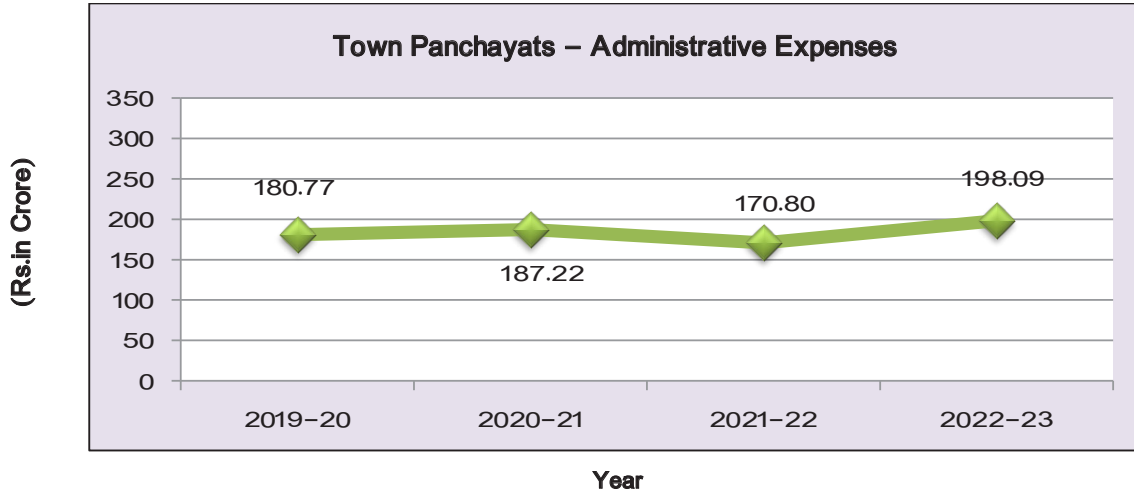
**Chart 38: Town Panchayats – Operation & Maintenance Charges**



**iii) Administrative Expenses:**

The Administrative Expenses of Town Panchayats for the year 2022-23 is Rs.198.09 Crore. This is being 15.98% higher than last year's expenditure and 10.30% higher than last three years' average expenditure of Rs.179.60 Crore.

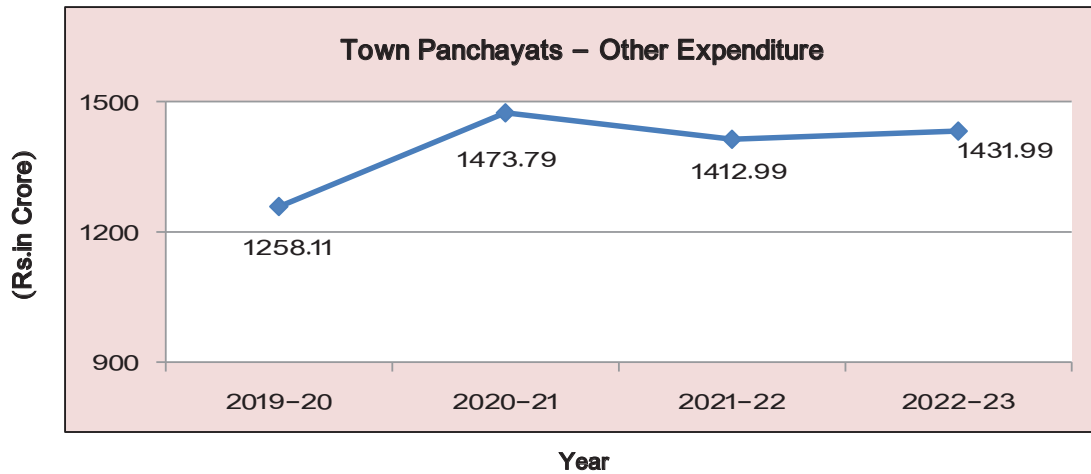
**Chart 39: Town Panchayats – Administrative Expenses**



**iv) Other Expenditure:**

The Other Expenditures of Town Panchayats for the year 2022-23 is Rs.1431.99 Crore. This is being 1.34% higher than last year's expenditure and 3.64% higher than last three years' average expenditure of Rs.1381.63 Crore.

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



## CHAPTER – III

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

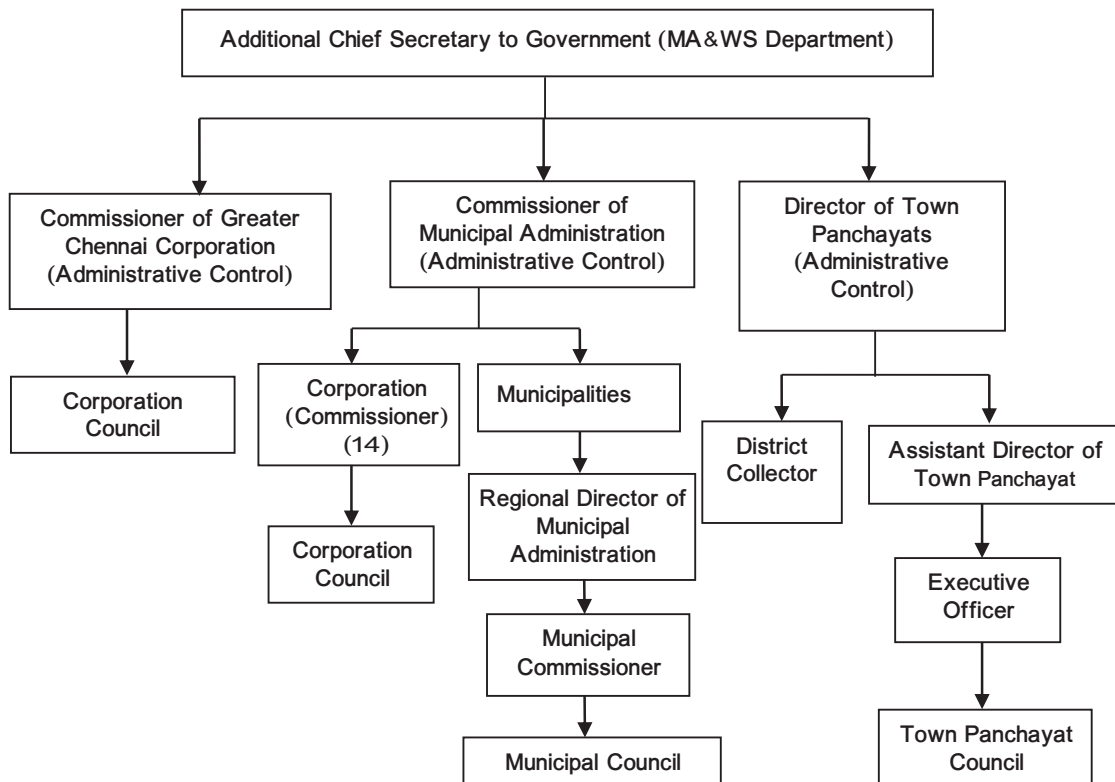
#### URBAN LOCAL BODIES

##### 3.1. 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

##### 3.1.2. Administrative set up of Urban Local Bodies:

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



### **3.1.3. 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 (except GCC) by the State Government.

### **3.1.4. 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.

### **3.1.5. 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.

### **3.1.6. 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.



### **3.1.7.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.

### **3.1.8.Classification of Urban Local Bodies:**

#### **3.1.8.1.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.

#### **3.1.8.2. 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 5: Gradation of Municipalities**

Grade	Annual Income	No. of Municipalities 2022–23
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
Total		138

#### **3.1.8.3. 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 6: Gradation of Town Panchayats**

Grade	Average Income for Year	No. of Town Panchayats 2022–23
Special Grade	Above Rs. 200 Lakh	62
Selection Grade	Rs.100 Lakh upto Rs.200 Lakh	179
First Grade	Rs.50 Lakh upto Rs.100 Lakh	190
Second Grade	Below Rs.50 Lakh	59
Total		490

### **3.1.9. Authority for Audit:**

As per sec. 4 of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor for the Local Authorities listed in the Schedule to the Act.

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

The audit for the year 2022–23 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.

#### **3.2.1. Greater Chennai Corporation:**

The following 4 Audit Observations pertaining to Greater Chennai Corporation are brought to the notice of the Government.

### **Revenue Loss**

#### **3.2.1.1. Non Levy / Short Collection of Vacant Land Tax.**

Non–Levy of vacant land tax for area more than two times in the area of the building and short collection of vacant land tax – continuous loss – Rs.50.27 lakhs.  
(Greater Chennai Corporation – Consolidate Para / 2022–23)

#### **a) Non–levy of vacant land tax for area more than two times the area of the building recurring loss – Rs.33,80,526/–:**

According to Greater Chennai Corporation Council Resolution No.63, dated 30.05.2022, property tax general revision has been carried out from the first half of 2022–23 in the areas under Greater Chennai Corporation.

According to the above resolution of the council, it has been decided to levy the Vacant land tax on the measurements of the remaining vacant land more than twice the area of the building and this will be implemented from the first half of 2022–23.

According to the above resolution, vacant land tax shall be determined and collected at the basic street rate (Area in sq.ft x BSR) for vacant property found in commercial (Property Usage Non–Residential) areas in the zones of Greater Chennai Corporation. But due to non–collection of vacant land tax for the commercial buildings mentioned in the Annexure (Annexure No.1(a)) as per the above council resolution, the Greater Chennai Corporation has recurring loss to the tune of Rs.33,80,526/–.

Therefore, the vacant land tax for the specified categories as found in the annexure should be determined and collected as per the above Council resolution.

**b) Short-levy of vacant Land tax for more than two times the area of the building – recurring loss Rs.16,46,556/-:**

According to Greater Chennai Corporation Council Resolution No.63, dated 30.05.2022, property tax general revision has been carried out from the first half of 2022-23 in the areas under Greater Chennai Corporation.

According to the above resolution of the council, it has been decided to levy the Vacant land tax on the measurements of the remaining vacant land more than twice the area of the building and this will be implemented from the first half of 2022-23.

The Vacant land tax of as per the above resolution for property usage – Non Residential (Annexure No.1(b)) shall be fixed at Basic Street Rate (Area In sqft x BSR). But only 50% of the actual BSR (Residential BSR) was taken into account and vacant land tax was calculated, it resulting in the loss of Rs.16,46,556/- to Greater Chennai Corporation.

Therefore, the vacant land tax for the specified categories as found in the annexure should be revised and collected as per the above resolution.

**Abstract**

Sub para (a)	Rs.33,80,526/-
Sub para (b)	Rs.16,46,556/-
Total	Rs.50,27,082/-

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. In the reply received stated that the Tamil Nadu Urban Local Bodies Rules, 2023 came into force from 13.04.2023 and as per G.O.No.151, MA&WS, dated 20.08.2009 the vacant land tax can be levied in all ULB's (except GCC) only. As stated in audit observation in the year as per the above Rules the vacant land tax levied does not arise. But, as per the council resolution No.63, dated 30.05.2022 the vacant land tax can be levied on the measurement of the remaining vacant land more than twice the area of the building and this will be implemented from the first half of 2022-23. After pointed out in audit the VLT demand have been revised in the computer without issuing prior demand notice to the owner of the property and no tax amount collected based on the revised demand. Hence the observation is pending.

## Revenue Loss

### 3.2.1.2. Non-assessment of Property Tax.

Property tax assessment – Non-assessment of property tax even after two and a half years after issuance of building completion certificate by Chennai Metropolitan Development Authority – Resulting in continuous loss of Rs.185.87 lakhs.  
(Greater Chennai Corporation Para No.10/2022-23)

Greater Chennai Corporation Council Resolution No.63, dated 30.05.2022.

Applicant Name	:	M/s. Walfs Infra India Pvt. Ltd.,
Site Address	:	Old S.No.1402, 1407 (Part), 1408 & 1409, Present T.S.No.43/1 & 2 and 44/2 & 20, Block No. 46, Ward-D of Madhavaram Village Abutting Jawaharlal Nehru Salai, Madhavaram, Chennai.
CMDA Completion Certificate No. & dt.	:	EC/North-II /72/2021, dated.25.03.2021.

Meridian Hospital functioning at the above address has been issued Building Completion Certificate by Chennai Metropolitan Development Authority on 25.03.2021. Zone-3 Madhavaram Field Survey Note of Assistant Revenue Officer M.A.3.V.T.N.K.R1/5461/1/2022, dated 14.09.2023, it has been reported that this building is a Special Building with 10 floors including 1 basement, measuring 2,12,923 square feet permanent, 1540 square feet semi-permanent and 79 medical treatment rooms.

From I/2021-22 to II/2021-22, property tax should be Rs.38,10,850/- per half year for special category buildings. As per the above mentioned council resolution, from I/2022-23 onwards, property tax should be levied for Non Residential BSR X Increase factor i.e., Rs.27,41,440/- per half year for the above commercial use building.

But two and a half years after the Chennai Metropolitan Development Authority issued the building completion certificate, property tax was not assessed and collected, resulting in a continuous loss of Rs.1,85,87,640/- to the Greater Chennai Corporation.

**Table 7 – Property Tax Calculation Details**

Sl.No	Tax per Half year (Rs)	Total no of Half years	Total (Rs.)
1	38,10,850	2 (I/21-22 & II/21-22)	76,21,700
2	27.41.440	4 (I/22-23 – II/23-24)	1,09,65,760
		Total	1,85,87,460

Therefore, property tax should be assessed and collected Rs.1,85,87,460/- and paid into the account of the Greater Chennai Corporation.

#### **Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received. Hence, the para is pending.

## Revenue Loss

### 3.2.1.3. Short collection of Labour Welfare Fund

Building License – Non-collection of Labour Welfare Fund at increased rate – Loss Rs.17.25 lakhs. (Greater Chennai Corporation – 23/ 2022-23 )

As per Greater Chennai Corporation, Works Department Circular No.D02/00273/2022, Date.10.01.2023, while issuing building permission, labour welfare fund subscription should be collected as per the following details.

**Table 8 – Details of Labor Welfare Fund to be collected as per circular**

Sl. No.	Welfare Board Amount	Existing Fees	Fees for the year 2022-2023 (w.e.f. 10-01-23)	
			Building Details	Rate per sq.m
1	For any type of buildings	Rs. 129 sq.m.	Foundation (Plinth Area) up to	
			(1) 12.0m height Building	Rs.61.00
			(II) Above 12.0m height up to 24.0m height	Rs.116.00
			(III) Above 24.0m height	Rs.248.00
			Superstructure	
			For all types of buildings	Rs.236.00

Even after issuance of the above mentioned circular, dated.10.01.2023 Rs.129/- per square meter was collected instead of Rs.236/- per square meter for labour welfare fund, resulting in a loss of Rs.17,25,300/-. The difference should be collected from the appropriate person and paid to the appropriate head.

#### **Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received. Hence, the para is pending.

## Revenue Loss

### 3.2.1.4. Property tax was wrongly assessed as residential building instead of commercial building.

Property Tax Assessment – Property tax wrongly assessed as residential building instead of commercial building – Loss Rs.209.98 lakhs. (Greater Chennai Corporation-8/2022-23)

- i. G.O.Ms No.53, Municipal Administration & Water Supply (MA 4) Department, dated 30.03.2022.
- ii. Greater Chennai Corporation Council Resolution No.63, Subject No.22, Dated.30.05.2022.

In the audit year 2022-23 functioning as commercial entity doing business M/s.G.R.Thangamalkai (Firm) has been classified as a residential building and property tax assessment has been assessed at Rs.10,63,645/- every half year.

**Table 9 – Details of property tax miscalculation**

Sl. No.	Duration	PT Calculation	PT per Half Year (Rs.)	No. of Half Years	PT to be collected (Rs.)	Actually collected (Rs.)	Balance/ Loss (Rs.)
1)	UPTO 2021-22	783241 X 1.88 (B.S.R) X 135408/100	1993873	10	19938730	10636450	9302280
2)	w.e.f. 2022-23	783241 X 3.76 (B.S.R) X 135408/100	3987747	4	15950988	4254580	11696408
Total					35889718	14891030	20998688

Therefore, property tax should be reassessed on the basis of commercial use for the above building and property tax should be assessed and the outstanding amount of Rs.2,09,98,688/- should be collected from the rightful owner and paid into the account of the Greater Chennai Corporation.

**Reply:**

This observation has been communicated to the Commissioner of Greater Chennai Corporation. No reply has been received. Hence, the para is pending.

**3.2.2. Other City Municipal Corporations:**

The following 10 Audit Observations pertaining to 20 Other City Municipal Corporations apart from Greater Chennai Corporation are brought to the notice of the Government.

**Excess Expenditure****3.2.2.1. Pure services – Exemption of Goods & Service tax – Amount allowed to the contractor including exempted Goods and Service Tax**

City Municipal Corporations (Kancheepuram and Dindigul) – Goods and Service Tax paid for conservancy works (Bio-mining) which is exempted from GST and paid to the contractor – loss Rs.189.25 Lakhs.(Consolidate Para / 2022-23)

Goods and Service Tax is exempted for Conservancy work carried out in Local bodies Corporations (Kancheepuram and Dindigul) as per the following statutory provisions.

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, Dated.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

"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 disposal is a mandatory function in the Corporation, so the Goods and Services Tax is exempted.

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

**Table 10 – Details of inclusion of GST in the rate fixation**

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 cubic meter of garbage has been fixed at Rs.639/- including 12% Goods and service tax in the following Municipal Corporations. 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.

Therefore, in the Annexure (Annexure No.2) for cleaning works in the specified Corporations (Kancheepuram & Dindigul) an amount of Rs.1,89,25,515/- has been incurred as a financial loss .

This amount of loss should be recovered from the contractor and credited to the corporation fund. If not so recovered, it should be recovered from the officer responsible for the loss.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. The observation has raised in Kancheepuram and Dindigul Corporations. But in Kancheepuram Corporation reply not furnished. In the reply received from Dindigul Corporation stated that the GST 12% included in the estimate of this work and technical sanction approved Director of Municipal Administration Office Chief Engineer. But the sanitary work is obligatory duties of the corporation hence the GST amount paid to the contractor recovered until the para pending.

## Revenue Loss

### 3.2.2.2. Non-collection of Solid Waste user Charges

Tamparam Corporation – User charges to be collected under solid waste management project – user charges demand were not raised and collected as per sub-rules published in the district gazette – loss of Rs.1351.53 lakhs.  
(Tamparam Corporation Consolidate Para / 2022–23)

The Central Government has enacted the Solid Waste Management Rules, 2016 under the powers conferred by Sections 3, 6 and 25 of the Environment (Protection) Act, 1986 (Act No.29/1986). Tamil Nadu Municipalities Act 1920 Chapter–VIII Section–153, 156, 157, 158, 160 and 161 empowers the Commissioner to levy service charge for disposal of solid waste by local bodies.

As per the above statutory provisions solid waste management fee is fixed based on resolution of the municipal council from time to time under solid waste management sub-rule of Tamparam Municipal Corporation Act 2021.

Tamparam Municipal Corporation Council Resolution No.347, dated 11.04.2022 (File No.888/2022/H1) has passed a resolution and vide Chengalpattu District Gazette No.46/14.11.2022 the solid waste management uses charges can be fixed according to the property tax levied on all buildings located within the limits of the Corporation. The details are shown in the annexure (Annexure No.3)

**Table 11 – Residential Building – User Fee Details**

Sl.no	Details	For	User Charges
1	Property Tax within Rs.500	1 month	Rs.30.00
2	Property Tax between Rs.501–1000	1 month	Rs.40.00
3	Property Tax between Rs.1001–2000	1 month	Rs.50.00
4	Property Tax above Rs.2000	1 month	Rs.100.00
5	Flats / Apartments / Gated Community	1 month	Rs.200.00

**Table 12 – Commercial Building – User Fee Details**

Sl.no	Details	For	User Charges
1	Hospitals (upto 10 beds)	1 month	Rs.1000.00
2	Hospitals (11– 30 beds)	1 month	Rs.3000.00
3	Hospitals (31– 50 beds)	1 month	Rs.5000.00
4	Hospitals (above 50 beds)	1 month	Rs.10000.00
5	Pharmacy	1 month	Rs.500.00



Sl.No.	Details	For	User Charges (Rs.)		
			Small	Medium	Large
1	Hotels	1 month	1000	3000	5000
2	Marriage Halls	Per Function	1000	2000	3000
3	Commercial Shops	1 month	5000	10000	20000
4	Textiles	1 month	500	1000	2000
5	Tanneries	1 month	200	300	500
6	Other waste generating industries/ commercial establishments	1 month	500	1000	1500
7	Other shops/businesses generating solid waste not included in the above list	1 month	200	500	1000

**Table 13 – Educational Institutions – User Fee Details**

Sl.no	Details	For	User Charges
1	Private Colleges / Hostels	1 Month	Rs.2000.00

As per the above details in the year 2022-23 in Tambaram Municipal Corporation, it is pointed out in the audit that solid waste management user charges demand shortly raised and collected to the tune of Rs.6,75,76,590/- . As a result, the Corporation has incurred a revenue loss of Rs.13,51,53,180/- till the second half of the year 2022-23 (as per Annexure No.4). So action should be taken to raised the current demand of solid waste management user fees and collected accordingly.

Note: (The user fee for items whose occupation is not known has been calculated as per Chengalpattu District Gazette Solid Waste Management User Fee Schedule V.No.18 other waste generating industries/commercial establishments)

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

### Expenditure inadmissible

**3.2.2.3. Expenditure incurred from the Corporation funds for providing uniforms and safety equipment to the employees of the private cleaning company against the terms of the contract.**

Sivakasi Corporation – Revenue and Capital Fund – Expenditure incurred from corporation fund for providing uniforms and safety equipment for employees of private cleaning company – Contrary to contract terms – Loss of Rs.5.67 lakhs.  
(Sivakasi Corporation Para No.28/2022-23)

The Company named J.P.Vincible, Kancheepuram has been ordered to carry out cleaning works in Sivakasi Municipal Corporation from 01.02.2022 to 31.10.2022 as per Commissioner's Proceeding No.400/2022/H1 dated 25.01.2022 of Sivakasi Municipal Corporation.

According to the contract condition No.14 for this work, it is mandated that 'the contractor shall ensure that the workers wear logistics, identity cards, safety equipment and uniforms at their own risk and wear them during the work'.

But contrary to this contract condition, the uniforms for the private sanitary workers were not made through the above said private company and the expenses were incurred in the corporation fund through the following payment voucher leads to financial loss to the Corporation.

EJV no/ Date	:	425/06.01.2023/RF
Vr no / Date	:	813/6.1.2023
Amount	:	Rs.567700/-
Amount in favour of	:	J.P.Vincible, Kanchipuram

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

### Financial Irregularity

**3.2.2.4. Irregularity by preparing fake challans showing that the contractual employees' Provident Fund Management Share and Employee Share were paid to the Government.**

Sivakasi Corporation – Irregularity by preparing fake challans claiming that Employee Provident Fund Administrative Share (EPF-13%) and Employee Share (EPF-12%) of contract employees were paid to appropriate government head – Loss Rs.28.17 lakhs. (Sivakasi Corporation Para No.105/2022-23)

The Company named J.P.Vincible, Kancheepuram has offered to carry out daily cleaning works in Sivakasi Municipal Corporation by engaging 120 persons as per Commissioner's Proceeding No. 28369/13/2018, dated 04.12.2018 of Sivakasi Municipal Corporation.

Along with the daily wages of these employees, the Employer Provident Fund management contribution (EPF Employer Contribution–13%) and Employee State Insurance fund management contribution (ESI Employer Contribution–3.25%) due to the workers are being paid by the corporation to the contractor on a monthly basis.

As per the contract conditions for this work, it is stated that the daily wages for the next month will be paid only if the contractor pays these amounts (EPF–13% &ESI–3.25%) and the worker's provident fund employee share amount (EPF–12%) to the appropriate government head on a monthly basis and submits the relevant documents.

As per the above, when the receipts submitted by the contractor as per the conditions were checked on the EPF website (<https://unifiedportal-epfo.epfindia.gov.in>), it was found during the audit that the contractor had lesser paid the amount and furnished fake documents as payment. Thus, in the year 2022–23 as mentioned in the annexure (Annexure No.04) an amount of Rs.28,17,152/- has not been remitted by the concerned private contract company to the respective government account.

Therefore, this amount should be collected from the concerned contractor and paid into the EPF account of the workers. Also, legal action should be taken against companies issuing fake receipts.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

**Revenue Loss**

**3.2.2.5. Road cut restoration fee fixed less than specified in the Government Order.**

Tiruppur Corporation – New drinking water connection – Road restoration charges collected lesser than specified in the Government order – Loss of revenue –Rs.22.71 lakhs. (Tiruppur Municipal Corporation Para No.04/2022–23)

As per G.O.Ms No.97, Municipal Administration & Water Supply Department, dated 12.07.2007 and Commissioner of Municipal Administration Circular No.748/08/G.V.2, dated 21.09.2009 for roads in the Corporation areas, Road cut restoration charges should be collected from the year 2009–10 when digging and providing new drinking water connections. And every year from 2009–10 an increase of 5% from the previous year's fee shall be collected. As per the above Government order from 2009–10 to 2022–23 5% increase in road maintenance fee and the amount to be determined for 2022–23 is as follows,

**Table 14 – Details of Road cut restoration Charges**

Sl.No	Length of the Roads	Earthen / Gravel Road		BT Road		Cement Road	
		Amount (Rs)					
		2009–10	2022–23	2009–10	2022–23	2009–10	2022–23
1)	0–30 Meters	1050	1982	2250	4243	2600	4904
2)	31–90 Meters	1650	3112	2850	5376	3200	6031

It was found that out of total 2132 files in the audit year, out of 1852 files submitted for audit, region wise less amount of Rs.2271691/- was collected.

**Table 15 – Details of Short Collection of Road Cut Restoration Charges**

Details	Road cut restoration charges to be collected	Road cut restoration charges Collected	Short collection
	Amount (Rs)		
Zone-1	741880	471263	270617
Zone -2	966505	516964	449541
Zone -3	694511	375239	319272
Zone -4	2565718	1333457	1232261
		Total	2271691

In this regard, audit paras has been raised in the audit report of Tiruppur Corporation for the year 2018-19, 2019-20 and 2020-21 and 2021-22 in paragraph numbers 19, 22, 25 & 26 respectively. However, the continuous lesser collection of road cut restoration charges in 2022-23 shows the negligence of the administration.

Accordingly, as per the audit report of Tiruppur Corporation for the year 2022-23, the amount of Rs.22,71,691/- has been raised as per paragraph number 04/2022-23. The amount of this loss should be collected from the appropriate persons and credited 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.

## Financial Malpractice

**3.2.2.6. Lab test certificate mentioned that substandard paver blocks were used in the road work but not taken into account the entire work was completed.**

Madurai Corporation – Paverblock road work– Paverblock stones were sent for quality inspection and the said paverblock stones did not meet the quality requirements in the inspection certificate but no action was taken against it and expenditure was incurred for substandard work – Rs.14.49 lakhs.

(Madurai Municipal Corporation Para No.13/2022-23)

BPV No / Date	:	1253/21.11.2022
M book no	:	407B/2020-21
Estimate	:	1450000
Value of Work done	:	Rs.14,49,892/-
Contractor	:	N.Pitchaimani
File No	:	MP1/Est 107/2020-21
Work Details	:	Laying of Paver block

The above cost has been incurred for the construction of paver block inside the Dattaneri cremation Ground in Madurai Municipal Corporation Zone No.1, Ward No.9.

The M40 grade – 80mm thickness paver block stones used in this work have been sent to the Madurai zone testing laboratory under the control of the Tamil Nadu Government's Industries and Commerce Department for quality testing. From the final report of this laboratory, it is evidenced that this stone "Does not passes the requirement".

Thus, the audit found that the entire expenditure was incurred even though the laboratory test report was reported as substandard paver blocks. Also, administrative action should be taken against substandard completion of work with substandard paver block stones.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

## Unfruitful Expenditure

### 3.2.2.7. Excess amount paid to the contractor for laying the drinking water pipe.

Madurai Corporation – Water Supply and Drainage Fund – Construction of UGD line with 200 mm PVC pipe from Thiyagarasar Colony to Baikara junction in Zone No.4 Ward No.95 – As per laboratory report to contractor 200mm PVC pipe 6KSC has been used for the work, schedule for 200mm PVC pipe 10KSC in list. Allowance of cost rate and additional amount awarded – Loss Rs.5.89 lakhs.  
(Madurai Municipal Corporation Para No.43 /2022–23)

BPV No / Date	:	389/17.03.2022 and 395/24.03.23
M book no	:	247B/2019–20
Estimate	:	Rs.38,00,000/–
Value of Workdone	:	Rs.36,44,991/–
Contractor	:	M/s EDR Construction
File No	:	MP4/Est 703/2020–21
Work Details	:	Laying of UGD pipeline

In a UGD Line laying work in Madurai Municipal Corporation, Zone No.4, Ward No.95, Thiyagarasar Colony to Baikara Junction, 200mm PVC Pipe has been recorded in the Mbook as 200mm PVC Pipe – 10KSC– 1422 meters have been used and expenditure has also been incurred.

The 200mm PVC used in this work have been sent to M/s.Quality services & Solution (QSS) for quality testing. In the final report of this laboratory, it is pointed out that 200 mm 6 KSC class 3 PVC pipe has been used in this work.

Thus, according to the laboratory report of this work, while it was mentioned that 200 mm–6 KSC class 3 PVC pipe was used, but in the audit it was found that 200 mm–10 KSC class 3 PVC pipe was mentioned in the bill claimed. Due to this, the financial loss of Rs.5,89,277/– has been incurred. It should be recovered from the responsible officers.

Sl.No.	PVC pipe 200 mm – 10KSC SOR 2020–21 1m Rate(Rs)	PVC pipe 200 mm – 6KSC SOR 2020–21 1m Rate(Rs)	Difference (Rs)	Length (m)	Loss (Rs)
1)	1030	660	370	1422	526140
				GST 12%	63137
				Total	589277

#### **Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

## Unfruitful Expenditure

### 3.2.2.8. Excess amount paid to the contractor for laying the drinking water pipe.

Madurai Corporation – Water Supply and Drainage Fund – Laying of Water Supply pipes – As per laboratory report, 200mm DI pipe class K7 has been used for the work, but the bill was claimed for 200mm DI pipe class K9 excess amount paid to contractor – Loss Rs.4.39 lakhs. (Madurai Corporation Para No.44/2022-23)

BPV No / Date	:	296/20.12.22, 276/07.12.22, 190/04/11/22
M book no	:	71A/20-21
Estimate	:	3350000/-
Value of Work done	:	2916947/-
Contractor	:	M/s EDR Construction
File No	:	Subject No: 4/547/20-21

In Madurai Corporation, Zone No.04, Ward No.95, in the Measurement book for the construction of drinking water pipe, 200mm DI PVC pipe class K9-1048.50 meters used for this work measurement recorded and the expenditure has also been incurred.

The 200mm DI Pipe K9 used in this work have been sent to the Company named SGS for quality testing. In the final report of this laboratory, it is pointed out that 200mm DI Pipe class K7 PVC pipe has been used in this work.

Thus, according to the laboratory report of this work, while it was mentioned that 200mm DI PVC pipe class K7 was used, the audit found that 200mm DI PVC pipe class K9 was mentioned in the bill claimed. Due to this, the financial loss of Rs.4,39,842/- has incurred. It should be recovered from the responsible officers.

**Table 16 – Details showing the excess payment to Contractor**

Sl.No	200mm DI PVC pipe class K9 SOR 2020-21 1m Rate(Rs)	200mm DI PVC pipe class K7 SOR 2020-21 1m Rate(Rs)	Difference (Rs)	Length (m)	Loss (Rs)
1	2278.55	1904.00	374.55	1048.50	392716
				GST 12%	47126
				Total	439842

#### **Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

## Unfruitful Expenditure

### 3.2.2.9. Excess amount paid to the contractor due to wrong calculation in carrying out flood prevention works.

Tamparam Corporation – Revenue Fund – Zone 5– Flood Mitigation Fund– 2021–22 –W–65 – Construction of culvert and cover RCC drain at IAF road – Concrete Mix– M.20 grade quantities used for the work miscalculated in the measurement book and excess amount paid – other defects – Loss Rs.40.67 lakhs.  
(Tamparam Corporation (Zone – 5) Para No.64 /2022–23)

Name of the Contractor	:	Construction of Culvert & cover RCC Drain at IAF Road: M/S.Selliamman & Co.,
Estimate	:	Rs.635.00 Lakhs
Vr. No./Date		1)1583/27.08.22 – Rs. 84,18,500 –(I&P) 2) 1917/ 27.09.22 – Rs.1,22,82,500– (II &P) 3) 2446/ 08.11.22 – Rs.1,12,00,000 – (III&P) 4) 2791/ 14.12.22 – Rs.1,49,00,000 –(IV &P) 5) 3386/ 02.02.23 – Rs.1,51,00,000–(V& Final)
		Total – Rs.6,19,01,000/-
M Book No	:	6,19,29,37,73,74/22–23
Administrative Sanction	:	CMA, Chennai 28 – 10383/ 2021/ 3 Date.18.04.2022
Technical Sanction	:	CE, CMA Office, Chennai – 001/ 2022/ Do1, Date.25.04.2022
Work Order	:	Tamparam Commissioner Roc No. 2550/ 21 / E1, Date.13.06.22
Work Slip	:	CE, CMA Office, Chennai, Dated on 03.10.2022

On perusal of the expenditure and files in the above work for flood prevention in Tamparam Corporation – Zone 5, the following deficiencies were observed.

(A) During the inspection of the measurements recorded in the M–Book No. 6/2022–23 for this work, it has been found that the amount of cement concrete Mix M– 20 Grade has been wrongly multiplied as per the following details and the amount of Rs.1,12,067/- has been excessively paid to the contractor. Due to this the financial loss to the project fund should be compensated from the responsible technical officer.

**Table 17 – Details of Excess Payment to contractor**

Sl. No.	M book No.	Details	Measurements as per Mbook(m <sup>3</sup> )	Actual measurement (m <sup>3</sup> )	Difference (m <sup>3</sup> )	Rate (Rs)	Loss (Rs)
1)	6/22–23 P/No :47	Cement concrete Mix M–20 Grade	80.51	71.51	9.00	7130	64170
2)	6/22–23 P/No :67	Cement concrete Mix M–20 Grade	8.99	4.67	4.32	7130	30802
<b>Total</b>							<b>94972</b>
GST18%							<b>17095</b>
<b>Grand Total</b>							<b>112067</b>



(B) M.book 19/22-23, page no.21-23- the dimensions are recorded as Concrete Mix-M20-310.65 meter length for making the bottom of the drain. It is found in audit that the following works were carried out for excessive length.

P.no.24-28	Centering work	325.65 meters
P.no. 29-33	Concre Mix -M 20 Body wall	325.65 meters
P.no.49- 52	Concre Mix -M 20 - Drain slabs	325.65 meters

As it was recorded that the length of the bottom of the drain was more than the established length, the amount of expenditure Rs.1,86,512/- GST- 18% - Rs.33,572/-, totalling Rs.2,20,084/- should be compensated from the responsible officers.

Sl.no	Item of work	Measurement	M <sup>3</sup>	Rate (Rs)	Loss (Rs)
1	Centering	15x4x1.70	102	801	81702
2	CM-M-20 Body wall	1x2x15x0.20x1.50	9	7130	64170
3	CM-M-20 Drain slab	1x1x15x1.90x0.20	5.70	7130	40640
Total					1,86,512

(C) The following items have been approved in estimate of this work.

Value of Work	:	Rs.4,97,02,374/-
GST - 12%	:	Rs.59,64,285/-
LWF 1%	:	Rs.6,35,000/-
Utility charges (EB pole shifting etc)	:	Rs.40,00,000/-
Centage charges - 2.5%	:	Rs.15,87,500/-
Contingencies	:	Rs. 16,10,841/-
Total	:	Rs,6,35,00,000/-

Following items have been approved for this work as per Work Slip.

Value of Work	:	Rs.5,06,76,502/-
GST - 12%	:	Rs.91,21,774/-
LWF 1%	:	Rs.6,35,000/-
Utility charges (EB pole shifting etc)	:	Rs.14,00,000/-
Centage charges - 2.5%	:	Rs.15,87,500/-
Total	:	Rs.6,34,20,776/-

Centage charges of 2.5% - Rs.15,87,500/- have been allocated in the above estimates and work slips, but the centage charges have not been allocated in the final list for this work and this amount has not been deducted in the final bill.

During audit it was found that, this amount Rs.15,87,500/- which was not deducted in the work bill, but paid from the Corporation Fund vide BPV-996/05.07.2023. In this way, centage charges are included in the list of work, and then deducted from the bill not paid to the appropriate government head, it leads to financial loss to the corporation fund should be compensated from the responsible officers.

It was found in audit that an amount of Rs.21,46,940/- has been incurred for shifting of electric poles to the Electricity Board vide BPV No/dated: 1469/17.08.22 from the Corporation Revenue Fund for relocation of electric poles. But the shifting of electric poles and other miscellaneous expenses are provided in the estimate and work slip.

The above amount of Rs.37,34,440/- for centage & EB shifting charges incurred from the Corporation funds, not deducted from the contractor bill. It leads loss to the corporation funds and it should be recovered from the person responsible.

Abstract	
A)	Rs.1,12,067/-
B)	Rs.2,20,084/-
C)	Rs.37,34,440/-
Total	Rs.40,66,591/-

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

**Administrative Flaw**

**3.2.2.10. Income tax deducted from the interest earned on investments as not obtained exemption certificate.**

Tirunelveli Corporation – Income tax deducted on interest amount on investments – Deficiency – Amount Rs.37.82 lakhs. (Tirunelveli Corporation Education Fund-Para No.08/2022-23 & Water Supply Fund Para No :9(b)/2022-23)

Urban Local Bodies like Municipal Corporations are service provides to public. Welfare works are carried out by the Corporation with statutory grants provided by the Government. The subsidy amount given by the government for the project-based works is invested in banks and the interest earned is paid to the government.

Investments made by local bodies are exempted from withholding of income tax under Section 10(20) of the Indian Income Tax Act, 1961.

But in the audit year, it was found that investments were made in Bank of Baroda from Elementary Education fund and Water supply & drainage fund accounts of Tirunelveli Corporation. For Rs.37,82,995/- was deducted for income tax from the interest earned and the net amount was credited to the investment account.

Therefore, the appropriate certificate should be given to the bank insisting not to deduct income tax on the interest earned from investments. Appropriate action should be taken to reimburse the amount that has already been deducted as Income Tax (Annexure No.05)

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

**3.2.3. Municipalities:**

The following 6 Audit Observations pertaining to Municipalities are brought to the notice of the Government.

**Revenue Loss**

**3.2.3.1. 18% GST not collected on lease receipts.**

Non-collection of 18% GST on lease receipts from immovable assets (Land and Buildings) – Loss to Government Rs.135.01 lakhs. (Consolidate Para / 2022-23)

Article 243 W of Schedule XII of the Constitution provides exemption from levy of Goods and Service Tax in case of collection of health maintenance works carried out by municipal administration. Goods and Service Tax is to be collected from the lessee in case of leasing of the same. The Goods and Services Tax Act 2017 Section 7(1) (d) Sch 11 and Section 52 of the Goods and Services Tax Act 2017 requires the levy of 18% Goods and Service Tax on income received on immovable property.

During the year 2022-23 – an amount of 18% GST payable on lease income received from immovable properties of the following municipalities has not been collected of Rs.1,35,01,119/-. Due to this, the government has suffered a loss. Therefore, action should be taken and as per annexure (Annexure No.6) the, 18% goods and service tax should be collected from the concerned persons and paid into the appropriate Government head of account and under intimation to audit.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. The observation raised in Usilampatti, Tirumangalam, Allinagaram, Bodi, Cumbam, Karaigudi, Devakottai, Palani and Kodaikanal. But the interim replies furnished by Bodi and Cumbum Municipalities stated that the notice issued to lessie for remittance of GST. In other Municipalities reply not furnished. Hence para is pending.

**3.2.3.2. Infrastructure and Basic Amenities (I& BA) charges are not collected for special buildings.**

Non-collection of infrastructure and basic amenities charges for Special Building and commercial buildings while issuing building license – Revenue loss amounting to Rs.11.57 lakhs. (Consolidate Para / 2022–23)

Based on the new Building Rules issued in the Tamil Nadu Combined Development and Building Rules 2019, the Building Rules issued vide amendment No.22, Housing (R) Urban Development Department, dated 25.01.2008 have been amended 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 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, as per annexure (Annexure No.7) total amount of Rs.11,57,023/- loss to the Government.

The loss amount should be recovered by issuing revised demand notice to owner of these buildings; otherwise it should be collected from the responsible officer and deposited into the appropriate Government Head of Account.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

**3.2.3.3. Non-collection of Solid Waste management user Charges**

User charges SUC (Solid waste Management user charges) collected under the Solid Waste Management Scheme – not increased as per property tax increase factors – loss of Rs.19.84 lakhs. (Consolidate para/2022–23).

The Central Government has enacted the Solid Waste Management Rules, 2016 under the powers conferred by Sections 3, 6 and 25 of the Environment (Protection) Act, 1986 (Act No.29/1986). Tamil Nadu Municipalities Act 1920 Chapter VIII Sections 153, 156, 157, 158, 160 and 161 empowers the Commissioner to levy service charges for disposal of solid waste by local bodies.

Accordingly, a Council Resolution has been enacted and published in the respective District Gazettes to levy user fee for collection of solid waste in municipal dustbins/disposal of waste by municipal vehicle from 01.04.2017 in the following Municipalities. In this resolution, the user charges for residential buildings have been fixed as detailed in Annexure (Annexure No.8(a&b)). Solid waste management fee has been fixed and mandated to be levied in accordance with the half yearly property tax.

As per G.o.Ms.No.52 Municipal Administration and Water Supply (N.N.4) Department dated 30.3.2022 (Tamil Nadu government Gazette No.194, dated.30.03.2022) property tax revision has been carried out in local bodies for the year 2022-23. As per that revision, Property tax has been increased since the year. According to the half yearly tax increase of this property tax, the solid waste management fee is not increased in the UTIS software as per the increase factors of property tax and the SWM fee is charged in the following municipalities at the same rate as prescribed in old tax rate.

Thus, as per the details in the Annexure (Annexure No.8(c)). from the year 2022-23 to till the date of audit, short collection of SUC charges leads to loss to the municipalities to the tune of Rs.19,83,720/-. So action should be taken to revise the demand and collected SUC charges as per the property tax revision amount. If not so collected, it should be collected from the responsible officers and paid into the municipal fund.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

**3.2.3.4. Short assessment and collection of Property Tax – Recurring revenue loss to Municipal Fund.**

Kundrathur Municipality – Levy of property tax on the area less than the actual built up area mentioned by the owner in the application for levy of property tax and non-levy of property tax prior to the year mentioned by the owner in which the building was completed – continuous loss of revenue – Amount Rs.6.30 lakhs.  
(Kundrathur Municipality Para No.09/2022-23)

As per Municipal Council Resolution No. 24, dated 11.04.2022 of Kunradthur Municipality, approval has been given to increase the property tax and set revised zonal values for newly constructed buildings in Kunradthur Municipal areas, published in Kancheepuram District Gazette Special Issue No.8, dated 15 June 2023.

According to this, the buildings in the municipality are divided into 3 zones based on their location, nature of construction and usage. The new zone values are being fixed and collected.

On examination of the newly levied property tax files in the audit year, it was found that property tax was levied on the area less than the building area mentioned by the owners in the application requesting property tax and no taxation was done prior to the year of completion of the building mentioned by the owner. The details are as follows.

Due to underestimation of the building area and non-advancement of property tax from the year of completion of the building, the loss of Rs.6,30,353/- has been incurred to Municipal funds.

The above mentioned loss amount of Rs.6,30,353 should be recovered from the owners as per the details of the annexure (Annexure No.9) and the computerized demand should also be revised.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

### Financial Malpractice

#### **3.2.3.5 Employee State Insurance (ESI) and Employee Provident Fund (EPF) amount short paid by the contractor.**

Employee's State Insurance (ESI) and Employee's Provident Fund (EPF) short paid by the contractor to the Government – loss amounting to Rs.34.03 lakhs.  
(Consolidate Para / 2022-23)

As per the circular issued by the Ministry of Labour & Employment (Posted on 13 JUN 2019 7:35 PM 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 Employees State Insurance Corporation.

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.

Contracts have been awarded to contractors to undertake various tasks including sanitation work in municipalities through outsourcers. When the estimate is prepared for these works, the basic salary of the employees along with the administrative contribution of the Employee State Insurance is calculated and the contract is awarded. In terms of contract, it is mentioned that the contractor will pay the ESI & EPF administrative contribution and employee contribution to the respective government agency and submit the challan for the next month.

The contractor has not fully paid the management share for the employees as paid by the municipalities. But the contractor has paid less as per the details mentioned in the annexure (Annexure No.10). Thus the management share paid by the municipality is not fully paid to concerned accounts to the tune of Rs.34,02,847/- and misappropriated by the contractor.

Therefore, this amount should be collected from the respective contractors and remitted into the appropriate account. Otherwise, the loss should be recovered from the responsible officer and the same shall be remitted to ESI & EPF account.

It is pointed out in audit, even the entire management share from the municipality has been paid to the contractors, the contractors continue to remit lesser amount to ESI / EPF Account. Action need to be taken to blacklist the contractors concerned for underpaying to the institutions.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

### **Excess Expenditure**

#### **3.2.3.6. Maintenance of street lights – Excess Amount paid to Contractor apart from contract value.**

Kulithurai Municipality – Street Lighting Maintenance Privatized – Sanctioned amount to contractor in excess of contract amount – contrary to original estimate approved by Council and Commissioner of Municipal Administration – Amount Rs.13.66 lakhs.  
(Kulithurai Municipality Para No.38(A)/2022–23)

An estimate of Rs.26.66 lakhs (work value Rs.23,80,507 + 12% GST Rs.2,85,660) has been prepared to carry out the maintenance of street lights in Kulithurai municipality on contract basis for one year and for this, the Municipal Chief Engineer granted permission vide his letter No. 29045/2019/DO 2 dated 14.09.2020. In this order, it is informed that the maintenance work can be extended for another 2 years with the approval of the Council resolution and the Commissioner of Municipal Administration.

The contract was finalized for Rs.25,60,159/- (work value Rs.22,85,856 + 12% Goods and Service Tax Rs.2,74,303) to a company named Sriganga Electricals, Tirunelveli, who gave a contract that was 3.97% less than the estimate when the bids were requested. . As per reference No. 1140/2020/E1 dated 07.12.2020, a work order has been issued to carry out street lighting maintenance work for one year from 07.12.2020 to 06.12.2021. The monthly amount for Street Light Maintenance (2560159/12) is Rs.2,13,347/- as per the approved estimate and finalized contract by the Commissioner of Municipal Administration.

But on examination of the payment made vouchers, it was found that the excess amount paid to the contractor for the operation and maintenance of on/off switches was included in the estimate which was not approved by the Commissioner of Municipal Administration.

After preparing an estimate for one-year maintenance and getting approval from the council and the Commissioner of Municipal Administration, it is not acceptable in the audit that an amount paid in excess of the contract value is being given without the approval of the council and the Commissioner of Municipal Administration. Further, since the one year contract will end on 06.12.2021, the concerned company has applied for one year extension at last year's rate (Rs.22,85,856/-) and same amount has been approved by the council on 29.10.2021.

The permission is also sought for from the Commissioner of Municipal Administration for this work. But, permission has not been obtained till date. As per the original estimate contract amount (Rs.22,85,856/- per annum) Sri Ganga Electricals Company has requested extension of work and given permission for that amount, but according to the bill is being allowed in excess of the contract amount. In this way, as per the details found in the annexure (Annexure No.11), the excess paid amount of Rs.13,66,193/- should be compensated from the responsible persons.

**Reply:**

This observation has been communicated to the Director of Municipal Administration. No reply has been received. Hence, the para is pending.

**3.2.4. Town Panchayats:**

The following 03 Audit Observations pertaining to Town Panchayats are brought to the notice of the Government.

**Revenue Loss**

**3.2.4.1. Infrastructure and Basic Amenity Charges were not collected/ short collected.**

Commercial Building / Special Buildings Infrastructure and basic amenity charges were not collected/short collected–Amount Rs.160.31 lakhs.(Consolidate Para/2022–23)

The Tamil Nadu Combined Development & Building Rules 2019 and Also in G.O.Ms.No:22 Housing & Urban Development Department Date.25.01.2008 & in G.O.Ms. No.01, Housing & Urban Development Department (Nov 4–1) Dated.05.01.2021, a special building is defined as follows,

"f) 'Special category building' means the following buildings measuring up to 18.30 meters 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 meters; or (iii) more than one building, irrespective of the number of the building" has been defined and the order has been issued.

According to this, a building having three floors including the ground floor or with a built-up area of 300 square meters and above is a special building. The infrastructure and basic amenity charges for this building has been amended by G.O.Ms No.86, Housing (R) Urban Development (Nov.4.1) Department Date.28.03.2012. The infrastructure and basic amenity charges fixed at Rs.375.00/sq.m for CMDA Areas, Rs.285.00/sq.m., for Coimbatore, Tiruppur, Kurichi areas, and Rs.188.00/sq.m., for other areas. While approving the building plan, the said amount has not been collected / shortly collected resulting in a loss of Rs.160,31,300/- to the Government.



A revised demand should be given to the building owners and the loss amount should be collected. Otherwise the amount should be compensated from the officer responsible for the loss and remitted into the appropriate Government Head of Account.

**Table 18 – Infrastructure and Basic Amenities Charges not collected / less collected**

<b>Abstract</b>		
<b>S.No</b>	<b>Region</b>	<b>Loss Amount Rs.</b>
1	Chengalpattu	2735039
2	Vellore	259279
3	Salem	26568
4	Tiruppur	9345388
5	Tiruchirapalli	366785
6	Madurai	1445260
7	Tirunelveli	1852981
<b>Total</b>		<b>16031300</b>

**Reply:**

This observation has been communicated to the Director of Town Panchayats. It is stated in the interim reply that the action has being taken to collect the loss amount mentioned in the SI.No.2 of the table No.18. Also the report from the Regional Joint Directors that the amount in Serial No.03 is Rs.26,568/- and in annexure (Annexure No.12) the amounts for Serial No:110,129,130,131,132,151,155 are Rs.1,43,744/- total of Rs.1,70,312/- has been received. No replies received from other regions. Hence the para is pending.

**3.2.4.2. Land Conversion Charges were not collected / short collected.**

Layout approval – Land Conversion Charges not collected / short collected – Loss Rs.38.77 lakhs (Consolidate Para/2022–23)

As per Rule No.9 of G.O.Ms. No–79, Housing & Urban Development Department, dated: 04.05.2017, it has mandated that an amount of 3% of the market value of the Layout area should be collected as land Conversion charges and remitted to the appropriate Government Head of Account while promoting Layout.

"The local authority on receipt of the prior concurrence of the Director for the development shall collect land use conversion charge 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".

The guideline value is mentioned on the website of Department of Registration, Government of Tamil Nadu. However, non-collection short collection on the basis of guideline value as detailed in the Town Panchayats mentioned in annexure (Annexure No.13) as lead to a loss of Rs.38,77,505/-

The amount of loss due to non-collection / short collection of land conversion changes should be collected from respective owners or the loss amount should be compensated from the officers responsible to the loss and remitted to the appropriate Government Head of Account.

**Table 19 – Land Conversion Charges not collected / short collected**

**Abstract**

S.No.	Region	District	Town Panchayat	Loss amount Rs.
1	Chengalpattu	Tiruvallur	Pothatturpettai	19219
		Chengalpattu	Thirukazhukundram	822141
			Edakazhinadu	118098
		Cuddalore	Killai	158235
2	Vellore	Ranipet	Ammoor	1740548
		Kallakurichi	Chinna salem	250000
3	Tiruppur	Coimbatore	Annur	35941
		Tiruppur	Muthur	12740
			Madathukualam	81000
		Erode	Jambai	58493
			karumandichellipalayam	43416
			Anthiyur	370674
4	Tirunelveli	Tirunelveli	Sankar Nagar	167000
<b>Total</b>				<b>3877505</b>

**Reply:**

This observation has been communicated to the Director of Town Panchayats. No reply has been received. Hence the para is pending.

### 3.2.4.3. Building License – short collection of building license fees.

Thirumazhisai Town Panchayat – Building License for Industry – Fees not collected as per council resolution – Revenue loss Rs.72.79 lakhs.  
(Thirumazhisai Town Panchayat – Consolidate Para/2022-23)

According to Tirumazhisai Town Panchayat Council Resolution No.614, Date.06.01.2021, it is mentioned that the following rates should be determined for the industrial buildings w.e.f. 01.04.2021.

**Table 20 – Building License Fees for Industries**

S.No.	Factory building	Building License Fees Rs.
1	Ground Floor	2000
2	First Floor	2500
3	Second Floor	2500
4	Third Floor	3000
5	For floors above 4 <sup>th</sup> floor	3500

But in the Tirumazhisai Town Panchayat annexure (Annexure No.14) it is found that, non-collection of Building License Fees fixed has led to a loss of Rs.72.79 lakhs detailed in Annexure. The amount of Rs.72,78,625/- should be recovered from the Executive officer and concerned staff responsible for the loss.

#### **Reply:**

This observation has been communicated to the Director of Town Panchayats. No reply has been received. Hence, the para is pending.

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## GLOSSARY OF ABBREVIATIONS

Abbreviation	Full Form
BPV	Bank Payment Voucher
BSR	Basic Street Rate
EB	Electricity Board
EPF	Employees Provident Fund
ESI	Employees State Insurance
G.O.	Government Order
GCC	Greater Chennai Corporation
GST	Goods and Service Tax
I&A Charges	Infrastructure & Basic Amenities Charges
LWF	Labour Welfare Fund
M. Book	Measurement Book
SUC	Solid Waste Management User Charges
SWM	Solid Waste Management
UGD	Under Ground Drainage
ULB	Urban Local Bodies
UTIS	Urban Tree Information System
VLT	Vacant Land Tax

**Appendix No. 1(a)**

**(Reference : Para No.4.2.1.1; Page No.A-33)**

**Non-levy of Vacant Land Tax for area more than two times in the area of the buildings – Loss –Rs.33,80,526/-**

S.No	Bill Number	Owner Name	Area of the Plot	2*Built Up Ground Floor/Basement	Vacant Land Area (5)-(6)	BSR	Vacant Land BSR	Vacant Land Tax
(1)	(2)	(3)	(5)	(6)	(7)	(8)	(9)	(10)
1)	09-117-00525	ROBUST HOTELS LIMITED	664805	209218	455587	3	1	455587
2)	07-086-19242	KOSMO ONE BUSINESS PARK PRIVATE LIMITED	396484	186058	210426	1.95	1	210426
3)	07-086-08441	KOSMO ONE BUSINESS PARK PRIVATE LIMITED	396484	305502	90982	1.95	1	90982
4)	14-184-07241	AIROLI ITP DEVELOPMENT PRIVATE LIMITED	539490	414536	124954	0.48	0.5	62477
5)	12-156-10561	DLF INFO CITY CHENNAI LIMITED	1700000	878056	821944	0.51	0.51	419191
6)	09-117-00527	MS RAMANI HOTELS LTD RAMEE MALL	217442	76526	140916	1.88	1	140916
7)	11-147-39245-000	CHIRLA HANUMANTHA REDDY	385000	74316	310684	1.80	1	310684
<b>Total (1<sup>st</sup> Half Year)</b>								<b>1690263</b>
<b>Abstract</b>								
2022 - 23 (1 <sup>st</sup> Half Year) =								1690263
2022 - 23 (2 <sup>nd</sup> Half Year) =								1690263
<b>Grand Total</b>								<b>3380526</b>



**Appendix No.1(b)**

**(Reference : Para No.3.2.1.1; Page No.A-34)**

**Short demand and short collection of Vacant Land Tax for area more than two times in the area of the buildings – Loss –**

**Rs.16,46,556/-**

Sl. No.	Vacant Land Tax / Property tax Assessment No.	Land Area (Sq.ft.)	Vacant Land Tax calculated in Sq.ft.	Vacant Land Tax collected	BSR	Vacant Land Tax to be calculated	Vacant Land Tax to be levied	Difference Amount in Rs.
1)	11-154-10743-000	162043	0.50	81025	1.80	1.0	162043	81018
2)	11-154-10744-000	860230	0.50	430115	1.80	1.0	860230	430115
3)	11-154-10745-000	411642	0.50	205825	1.80	1.0	411642	205825
4)	11-143-65502-000	46616	0.50	23210	1.08	1.0	46616	23210
5)	11-147-40905-000	35126	0.50	19760	1.80	1.0	35126	19760
6)	11-153-22401-000	21780	0.50	20470	2.35	1.0	21780	20470
7)	11-151-17861-000	714730	0.50	671350	2.35	1.0	714730	42880
							<b>Total</b>	<b>823278</b>
<b>Abstract</b>								
							<b>First Half Year of 2022-23</b>	<b>823278</b>
							<b>Second Half Year of 2022-23</b>	<b>823278</b>
							<b>Grand Total</b>	<b>1646556</b>

**Appendix No.2**

**(Reference : Para No.3.2.2.1; Page No.A-38)**

**Details of Goods and Service Tax allowed for cleaning work which is exempted from GST and paid to the contractor**

Sl. No.	District	Name of the Corporation	Para No.	Technical sanction by	Estimate Amount in Rs.	Name of the Contractor	Amount Sanctioned for Goods and Service Tax (in Rs.)
1)	Kancheepuram	Kancheepuram	55(C)	CMA Chief Engineer Letter No.961/2018-19, dated.06.03.2019	699.00	Vijayaragunathan	5136084
2)	Dindigul	Dindigul	93(B)	CMA Chief Engineer Letter No.18281/2018/D2, dated.07.03.2019	1316.00	Zigma Global	13789431
<b>Total</b>							<b>18925515</b>

**Appendix No.3**

**(Reference : Para No.3.2.2.2; Page No.A-39)**

**Solid waste management Usage Charges (SUC) – Short demand / collection details**

Sl.No.	District / Corporation	Zone	Type of the Building	Para No.	Solid waste management Usage Charges (SUC) to be collected (Half year)	Solid waste management Usage Charges (SUC) actually collected (Half year)	Short Collection (Half year)	Loss for the year 2022-23 (for two Half years)
					Amount in Rs.			
1)	Chengalpet / Tambaram	1	Residential	24	8235900	5164140	3071760	6143520
			Apartment	24	6595200	1404660	5190540	10381080
			Commercial	25	3253800	888420	2365380	4730760
			Industrial	26	2304000	454380	1849620	3699240
			Educational Institution	26	300000	68700	231300	462600
2)	Chengalpet / Tambaram	2	Residential	61	4798920	2972100	1826820	3653640
			Apartment	61	8917200	2268720	6648480	13296960
			Commercial	63	7983000	1555320	6427680	12855360
			Industrial	62	738000	100980	637020	1274040
			Educational Institution	62	120000	0	120000	240000
3)	Chengalpet / Tambaram	3	Residential	34	12118560	9712440	2406120	4812240
			Apartment	34	5137200	1178760	3958440	7916880
			Commercial	35	1540800	544740	996060	1992120
			Industrial	36	72000	26400	45600	91200
			Educational Institution	36	96000	14430	81570	163140
4)	Chengalpet / Tambaram	4	Residential	40	6798720	4589520	2209200	4418400
			Apartment	40	13168800	2994960	10173840	20347680
			Commercial	41	6415800	1834680	4581120	9162240
			Industrial	41	1416000	676800	739200	1478400
			Educational Institution	41	120000	60000	60000	120000
5)	Chengalpet / Tambaram	5	Residential	21	7888140	5769720	2118420	4236840
			Apartment	21	15595200	3756780	11838420	23676840
<b>Total</b>					<b>113613240</b>	<b>46036650</b>	<b>67576590</b>	<b>135153180</b>

**Appendix No.4**

(Reference : Para No.3.2.2.4; Page No.A-40)

**Details of irregularities caused by preparing fake challans claiming that Employee Provident Fund Administrative Share (EPF-13%) and Employee Share (EPF-12%) of contract employees were paid to appropriate Government Head**

Sl. No.	Month	B.P.V. No. / dated	Voucher Details					TRRN No. of EPF payment Challan	Payment shown in fake Challan	Actual Payment as per EPF website	Loss
			Basic Pay	Local Body Contribution (EPF) (13%)	Local Body Contribution (ESI) (3.25%)	Administrative Charges (10%)	Total				
			Amount in Rs.								
1	3/2022	98 / 05.05.2022	1432200	186186	46547	100254	1765187	4172204008835	358002	1972	356030
2	4/2023	209 / 6.6.2022	1386000	180180	45045	97020	1708245	4172205008870	346476	1515	344961
3	5/2023	267 / 5.7.2022	1432200	186186	46547	100254	1765187	4172206008961	358002	1482	356520
4	6/2023	345 / 18.8.2022	1386000	180180	45045	97020	1708245	4172208000037	346500	1515	344985
5	7/2023	361 / 6.9.2022	1386000	180180	45045	97020	1708245	4172209000686	358050	1482	356568
6	8/2023	539 / 19.10.2022	1432200	186186	46547	100254	1765187	4172209012819	358050	1515	356535
7	9/2023	579 / 10.11.2022	1386000	180180	45045	97020	1708245	41722711001375	346500	1515	344985
8	10/2023	657 / 6.12.2022	1432200	186186	46547	100254	1765187	4172212000917	358050	1482	356568
<b>Total</b>			<b>11272800</b>	<b>1465464</b>	<b>366368</b>	<b>789096</b>	<b>13893728</b>		<b>2829630</b>	<b>12478</b>	<b>2817152</b>

**Appendix No.5**

**(Reference : Para No.3.2.2.10; Page NoA-50)**

**Details of Income Tax deducted from the interest earned on Investment**

Sl.No.	Name of the Bank / Investment Bond No.	Investment Amount (in Rs.)	Interest earned on Investment (in Rs.)	Income Tax deducted (in Rs.)	Interest credited in Investment account (in Rs.)	Date of Interest credit
<b>A) Education Fund</b>						
1	BOB A/c -7034030001473 Palayamkottai	10523850	260301	52924	207377	28.09.22
			270103	54021	216082	28.03.22
2	BOB A/c -31110300006457 Tirunelveli Corporation	21804606	205637	20564	185073	28.09.22
			58530	5853	52677	12.12.22
			283479	28348	255131	28.03.23
<b>B) Water Supply and Drainage Fund</b>						
3	BOB A/c no.3111030003947	5520000	114869	11486	103383	28.9.22
			197126	19712	177414	28.3.23
4	BOB A/c no.31110300004116	8300000	313084	31308	281776	6.9.22
			42055	4206	37849	28.9.22
			306087	30609	275478	28.3.23
5	BOB A/c no.31110300004344	6900000	294826	29482	265344	28.9.22
			191644	19164	172480	25.1.23
			118636	11863	106773	28.3.23
6	BOB A/c no.31110300004210	11100000	347439	34744	312695	28.9.22
			320724	32072	288652	28.3.22

Sl.No.	Name of the Bank / Investment Bond No.	Investment Amount (in Rs.)	Interest earned on Investment (in Rs.)	Income Tax deducted (in Rs.)	Interest credited in Investment account (in Rs.)	Date of Interest credit
7	BOB A/c no.31110300004410	111000000	470030	47003	423027	28.9.22
			455167	45517	409650	20.3.23
			33159	3316	29843	28.3.23
8	BOB A/c no.31110300005419	3220000	117237	11724	105513	28.9.22
			121167	12117	109050	28.3.23
9	BOB A/c no.31110300005418	4600000	167482	16748	150734	28.9.22
			173095	17310	155785	28.3.23
10	BOB A/c no.31110300005420	2438835	61083	6108	54975	28.9.22
			59367	5936	53431	28.3.23
11	BOB A/c no.31110300005894	13800000	396584	39658	356926	28.9.22
			408142	40815	367327	28.3.23
12	BOB A/c no.31110300006456	76308976	719662	71966	647696	9.9.22
			237180	23718	213462	28.9.22
			732868	71498	661370	9.12.22
			992105	99210	892895	10.3.23
			239258	23926	215332	28.3.23
13	BOB A/c no.31110300006453	60424523	569857	56986	512871	9.9.22
			187809	18781	169028	28.9.22
			786304	78630	707674	10.3.23
			189627	18963	170664	28.3.23

Sl.No.	Name of the Bank / Investment Bond No.	Investment Amount (in Rs.)	Interest earned on Investment (in Rs.)	Income Tax deducted (in Rs.)	Interest credited in Investment account (in Rs.)	Date of Interest credit
14	BOB A/c no.31110300006464	99000000	1244878	124487	1120391	21.9.22
			140256	14025	126231	28.9.22
			1121886	112188	1009698	21.12.20
			1729573	172957	1556616	22.3.23
			194572	19457	175115	28.3.23
15	BOB A/c no.31110300007006	10895826	46132	4613	41519	28.3.23
16	BOB A/c no.31110300006522	51675326	483129	48313	434816	16.9.22
			108563	10856	97707	28.9.22
			542696	54269	488427	16.12.22
			666012	66601	599411	17.3.23
			109512	10951	98561	28.3.23
17	BOB A/c no.31110300006933	25000000	378382	37838	340544	28.3.23
18	BOB A/c no.31110300006934	25000000	378382	37839	340543	28.3.23
19	BOB A/c no.31110300006477	9870037	209527	20953	188574	28.9.22
			2338	234	2104	3.10.22
			231057	23106	207951	28.3.23
20	BOB A/c no.31110300006505	2192000	45824	4583	41241	28.9.22
			60247	6024	54223	28.3.23
21	BOB A/c no.31110300006949	101615203	1721020	172102	1548918	28.3.23
22	BOB A/c no.31110300006541	94175000	1294906	129490	1165416	28.9.22

Sl.No.	Name of the Bank / Investment Bond No.	Investment Amount (in Rs.)	Interest earned on Investment (in Rs.)	Income Tax deducted (in Rs.)	Interest credited in Investment account (in Rs.)	Date of Interest credit
22	BOB A/c no.31110300006541	94175000	1294906	129490	1165416	28.9.22
23	BOB A/c no.31110300006467	16700000	155473	15548	139925	22.9.22
			16994	1700	15294	22.9.22
			152930	15293	137637	22.12.22
			195041	19504	175537	23.3.23
			19221	1922	17299	28.3.23
24	BOB A/c no.31110300006525	50000000	623288	124658	498630	17.9.22
			98192	19639	78553	28.9.22
			532825	106565	426260	28.9.22
			644617	128923	515694	18.3.23
			98804	19760	79044	28.3.23
25	BOB A/c no.31110300006473	99000000	1718533	171853	1546680	28.9.22
			9511	951	8560	3.10.22
			1177736	117774	1059962	26.12.22
26	BOB A/c no.31110300006474	99000000	1718533	171853	1546680	28.9.22
			9511	951	8560	3.10.22
			1177736	117773	1059963	26.12.22
27	BOB A/c no.31110300006475	99000000	1718533	171854	1546679	28.9.22
			9511	951	8560	3.10.22
			1177736	117774	1059962	26.12.22
28	BOB A/c no.31110300006476	99000000	1718533	171853	1546680	28.9.22
			9511	951	8560	3.10.22
			1177736	117773	1059963	26.12.22
<b>Total</b>				<b>3782995</b>		



**Appendix No. 6**

**(Reference : Para No.3.2.3.1; Page No.A-50)**

**Details of non-collection of 18% Goods and Service Tax on lease income  
from immovable properties (Land and Buildings) – Loss –Rs.1,35,01,119/-**

Sl.No.	Gist of Para	Region	Name of the Municipality	Para No.	Amount in Rs.
1	Non-collection of 18% Goods and Service Tax on lease income from immovable properties (Land and Buildings) – Loss – Rs.1,35,01,119/-	Madurai	Usilampatti	10(c)	331830
			Thirumangalam	8(b)	137898
			Allinagaram	18	2037444
			Bodinayakanur	34	477322
			Cumbum	34	1193563
			Karaikudi	12	1211600
			Devakotai	28	1297219
			Palani	27	4983778
			Kodaikanal	16	1830465
				<b>Total</b>	<b>13501119</b>

**Appendix No.7**

**(Reference: Para No.3.2.3.2; Page No. A-51)**

**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.	Infrastructure & Basic Amenities Charges to be collected	nfrastructure & Basic Amenities Charges actually collected	Short Collection
				Amount in Rs.		
1	Chengalpet	kundrathur	21,22	322215	--	322215
2		Guduvancheri	20	590008	--	590008
<b>Total</b>						<b>912223</b>

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

S. No.	District	Municipality	Para No.	Infrastructure & Basic Amenities Charges to be collected	nfrastructure & Basic Amenities Charges actually collected	Short Collection
				Amount in Rs.		
1	Sivagangai	Karaikudi	6	92496	--	92496
<b>Total</b>						<b>92496</b>

**Abstract**

S. No.	Details	Amount in Rs.
1)	Areas within Chennai Metropolitan Development Authority limit	912223
2)	Areas other than Chennai Metropolitan Development Authority limit	92496
<b>Total</b>		<b>1004719</b>

**Appendix No. 8(a)**

**(Reference : Para No.3.2.3.3; Page No.A-52)**

**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. 8(b)**

**(Reference : Para No.3.2.3.3; Page No.A-52)**

**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. 8(c)**

**(Reference : Para No.3.2.3.3; Page No.A-52)**

**Details of User charges SUC (Solid waste Management user charges) not increased with respect to increase in property tax –**

**Loss of Rs.19,83,720/-**

Gist of Para	Region	Municipality	Para No.	Amount in Rs.
User charges SUC (Solid waste Management user charges) not increased with respect to increase in property tax – loss of Rs. 19,83,720/-	Vellore	Pernampet	14	255840
	Vellore	Melvisharam	51	371280
	Vellore	Ranipet	16	610800
	Chengalpet	Maraimalai Nagar	24	745800
			<b>Total</b>	<b>1983720</b>

**Appendix No.9**

**(Reference : Para No.3.2.3.4; Page No.A-53)  
Recurring loss due to Short assessment of Property Tax**

**1) Name of the Owner – Thiru.S.P.Jeganathan (179/030/900235)**

Assessment No	179/030/900235		
Assessment Date	18.11.2022		
With effect from date	01.10.2022		
Owner name	SP Jagannathan		
Address	XXI, SRI MAHALAKSHMI CO-OPERATIVE NAGAR, KUNDRATHUR-600069 – 600069.		
Zone	A		
Building Usage	Industrial		
Built up Area (Sq. ft) as per UTIS Calculation sheet	3670 sq.ft.		
Half yearly Property tax raised	13730		
Built up Area (Sq. ft) as per Application of Owner	3830 sq.ft. (Built on 2017)		
<b>A. Property Tax loss for the period 2017 to 2022 (2017 1<sup>st</sup> HY – 2022-23 1<sup>st</sup> HY)</b>			
Area	3830		
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	144774		
Basic Property Tax (10%) as per District Gazette	14477		
Library Cess	1448		
Property tax (Half Yearly)	15925		
Total Half years from 2017 1 <sup>st</sup> HY to 2022 1 <sup>st</sup> HY	11		
Property tax loss for the period 2017 to 2022	<b>175175</b>		
<b>B. Property Tax loss for the period 2022 2<sup>nd</sup> HY to 2023 1<sup>st</sup> HY</b>			
	Actually Fixed	To Be Fixed	Loss
Area	3670	3830	
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	138726	144774	
Basic Property Tax (10%) as per District Gazette	12482	14477	1995
Library Cess	1248	1448	200
Property tax (Half Yearly)	13730	15925	2195
Total Half years from 2022 2 <sup>nd</sup> HY to 2023 1 <sup>st</sup> HY	2		
Property tax loss for the period 2022 to 2023	<b>4390</b>		
<b>Total Loss of Property Tax (A + B)</b>			<b>179565</b>

**2) Name of the Owner – Thiru.V.N.Rajaguru (179/030/900247)**

Assessment No.	179/030/900247		
Assessment Date	22.11.2022		
With effect from date	01.10.2022		
Owner name	V N Rajaguru		
Address	26 Sun City, Kundrathur		
Zone	A		
Building Usage	Industrial		
Built up Area (Sq. ft) as per UTIS Calculation sheet	2756 sq.ft.		
Half yearly Property tax raised	10314		
Built up Area (Sq. ft) as per Application of Owner	3600 sq.ft. (Built on 2016)		
<b>A. Property Tax loss for the period 2016 to 2022 (2016 1<sup>st</sup> HY – 2022–23 1<sup>st</sup> HY)</b>			
Area	3600		
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	136080		
Basic Property Tax (10%) as per District Gazette	13608		
Library Cess	1361		
Property tax (Half Yearly)	14969		
Total Half years from 2016 1 <sup>st</sup> HY – 2022–23 1 <sup>st</sup> HY	13		
Property tax loss for the period 2016 to 2023	<b>194597</b>		
<b>B. Property Tax loss for the period 2022 2<sup>nd</sup> HY to 2023 1<sup>st</sup> HY</b>			
	Actually Fixed	To Be Fixed	Loss
Area	2756	3600	
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	104177	136080	
Basic Property Tax (10%) as per District Gazette	9376	13608	4232
Library Cess	938	1361	423
Property tax (Half Yearly)	10314	14969	4655
Total Half years from 2022 2 <sup>nd</sup> HY to 2023 1 <sup>st</sup> HY	2		
Property tax loss for the period 2022 to 2023	<b>9310</b>		

<b>Total Loss of Property Tax (A + B)</b>	<b>203907</b>
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**3) Name of the Owner – Thiru.U.Amudamozhi (179/017/900517)**

Assessment No.	179/017/900517		
Assessment Date	17.11.2022		
With effect from date	01.10.2022		
Owner name	U Amuthamozhi		
Address	2 Guruvayurappan Nagar, Kundrathur		
Zone	A		
Building Usage as per UTIS Calculation Sheet	Residential		
Building Usage as per Owner's Application	Commercial		
Built up Area (Sq. ft) as per UTIS Calculation sheet	3000sq.ft.		
Half yearly Property tax raised	6415		
Built up Area (Sq. ft) as per Application of Owner	3400 Sq. ft (Built on 2019)		
<b>A. Property Tax loss for the period (2019 1<sup>st</sup> HY – 2022–23 1<sup>st</sup> HY)</b>			
Area	3400		
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	220320		
Basic Property Tax (10%) as per District Gazette	22032		
Library Cess	2203		
Property tax (Half Yearly)	24235		
Total Half years from (2019 1 <sup>st</sup> HY – 2022–23 1 <sup>st</sup> HY)	7		
Property tax loss for the period 2019 to 2022	<b>169645</b>		
<b>B. Property Tax loss for the period 2022 2<sup>nd</sup> HY to 2023 1<sup>st</sup> HY</b>			
	Actually Fixed	To Be Fixed	Loss
Area	3000	3400	
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	64800	220320	
Basic Property Tax (10%) as per District Gazette	5832	22032	16200
Library Cess	583	2203	1620
Property tax (Half Yearly)	6415	24235	17820
Total Half years from 2022 2 <sup>nd</sup> HY to 2023 1 <sup>st</sup> HY	2		
Property tax loss for the period 2022 to 2023	<b>35640</b>		
<b>Total Loss of Property Tax (A + B)</b>			<b>205285</b>

**4) Name of the Owner – Thiru.V. Dhamodharan (179/030/900233)**

Assessment No.	179/030/900233		
Assessment Date	17.11.2022		
With effect from date	01.10.2022		
Owner name	V Damodharan		
Address	62 Sri Mahalakshmi Co-operative Nagar, Kundrathur		
Zone	A		
Building Usage as per Owner's Application	Industrial		
Built up Area (Sq. ft) as per UTIS Calculation sheet	1092 sq.ft.		
Half yearly Property tax raised	4087		
Built up Area (Sq. ft) as per Application of Owner	1710 Sq. ft (Built on 2020)		
<b>A. Property Tax loss for the period (2020 1<sup>st</sup> HY – 2022–23 1<sup>st</sup> HY)</b>			
Area	1710		
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	64638		
Basic Property Tax (10%) as per District Gazette	6464		
Library Cess	646		
Property tax (Half Yearly)	7110		
Total Half years from (2019 1 <sup>st</sup> HY – 2022–23 1 <sup>st</sup> HY)	5		
Property tax loss for the period 2019 to 2022	<b>35550</b>		
<b>B. Property Tax loss for the period 2022 2<sup>nd</sup> HY to 2023 1<sup>st</sup> HY</b>			
	Actually Fixed	To Be Fixed	Loss
Area	1092	1710	
Total Annual Value (Area x Zone rate x Factor indicator rate x Building Usage rate x 0.90)	41278	64638	
Basic Property Tax (10%) as per District Gazette	3715	6464	2749
Library Cess	372	646	274
Property tax (Half Yearly)	4087	7110	3023
Total Half years from 2022 2 <sup>nd</sup> HY to 2023 1 <sup>st</sup> HY	2		
Property tax loss for the period 2022 to 2023	<b>6046</b>		

<b>Total Loss of Property Tax (A + B)</b>	<b>41596</b>
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Abstract		
	Name of the Owner	Amount in Rs.
1.	Thiru.S.P.Jeganathan (179/030/900235)	179565.00
2.	Thiru.V.N.Rajaguru (179/030/900247)	203907.00
3.	Thiru.U.Amudhamozhi (179/017/900517)	205285.00
4.	Thiru.V. Dhamodharan (179/030/900233)	41596.00
	<b>Total</b>	<b>630353.00</b>



**Appendix No.10**

**(Reference : Para No.3.2.3.5; Page No.A-53)**

**Details of Short remittance of Employees' Provident Fund amount by the Contractor**

Sl. No.	Region & District	Municipality	Para No.	Details of Work	Contractor	EPF-Amount		
						Municipality Contribution	Subscription Contribution by Contractor	Short remittance
						Amount in Rs.		
1)	Tiruppur / Erode	Puliampatti	34	Garbage removal	VBN Builders	684957	0	684957
2)	Chengalpet / Cuddalore	Chidambaram	44		Gangai Self-help group	3272871	726219	2546652
<b>Total</b>						<b>3957828</b>	<b>726219</b>	<b>3231609</b>

**Details of Short remittance of Employees' State Insurance amount by the Contractor**

Sl. No.	Region & District	Municipality	Para No.	Details of Work	Contractor	ESI-Amount		
						Municipality Contribution	Subscription Contribution by Contractor	Short remittance
						Amount in Rs.		
1)	Tiruppur / Erode	Puliampatti	34	Garbage removal	VBN Builders	171238	0	171238
<b>Total</b>						<b>171238</b>	<b>0</b>	<b>171238</b>

Abstract Loss in Rs.	
EPF	3231609
ESI	171238
<b>Total</b>	<b>3402847</b>

**Appendix No.11**

**(Reference : Para No.3.2.3.6; Page No.A-56)**

**Street light maintenance – excess payment paid to contractor apart from contract value – Loss Rs.13,66,193/-**

Sl.No.	Bank Payment Voucher No. / Date	Period		Amount to be paid to the Contractor	Amount paid	Excess amount paid
		From	To			
Amount in Rs.						
1	495/ 10.03.2021	07.12.2020	31.01.2021	385400	499229	113829
2	31/ 30.04.2021	01.02.2021	28.02.2021	213347	267212	53865
3	50/ 11.05.2021	01.03.2021	30.04.2021	426694	544589	117895
4	86/ 14.06.2021	01.05.2021	31.05.2021	213347	267212	53865
5	169/ 26.08.2021	01.06.2021	30.06.2021	213347	267212	53865
6	190/ 08.09.2021	01.07.2021	31.07.2021	213347	267213	53866
7	252/ 29.10.2021	01.08.2021	30.09.2021	426694	514198	87504
8	354/ 30.12.2021	01.10.2021	30.11.2021	426694	534426	107732
9	396/ 02.02.2022	01.12.2021	31.12.2021	213347	267213	53866
10	480/ 14.03.2022	01.01.2022	28.02.2022	426694	534426	107732
11	90/ 10.06.2022	01.03.2022	30.04.2022	426694	534425	107731
12	214/ 16.08.2022	01.05.2022	31.07.2022	640041	771291	131250
13	371/ 20.10.2022	01.08.2022	30.09.2022	426694	534425	107731
14	538/ 02.01.2023	01.10.2022	30.11.2022	426694	534425	107731
15	637/24.02.2023	01.12.2022	31.01.2023	426694	534425	107731
<b>Total</b>				<b>5505728</b>	<b>6871921</b>	<b>1366193</b>

**Appendix No. 12**

**(Reference : Para No.3.2.4.1; Page No.A-57)**

**Details of Commercial Building / Special Buildings Infrastructure and Basic Amenity Charges Not Charged / Less Charged**

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.			
								To be collected Rs.	Collected Rs.	Short collection loss Rs.					
Amount in Rs.															
1	Chengalpattu	Chengalpattu	Tirukazhukundram	15	20/21.06.22	Special Building	265	99285	0	99285	99285	387735			
2			Thiruporur	6	34/2022-23	Special Building	491	184125	0	184125	184125				
3			Acchurupakkam	10	75/28.03.23	Commercial Building	418.2	156825	52500	104325	104325				
4	Chengalpattu	Kanchipuram	Utthiramerur	9	2/11.04.22	Special Building	348	130500	0	130500	1019625	1042875			
5				10	20/14.06.22	Special Building	306	114750	0	114750					
6				11	37/03.08.22	Special Building	1711	641625	0	641625					
7				12	71/25.01.23	Special Building	385	144375	11625	132750					
8			Walajabad	8	18/02.08.22	Commercial Building	20	7500	0	7500	23250				
9				10	44/09.02.23	Commercial Building	33	12375	0	12375					
10				11	47/10.02.23	Commercial Building	9	3375	0	3375					
11			Chengalpattu Chengalpattu	Tiruvallur Chengalpattu	Pallipattu	10	103/.23.03.23	Special Building	754.14	282803	0		282803	282803	1304429
12					Gummidipoondi	6	44/2022	Special Building	181.32	67995	0		67995	252023	
13						6	172/2022	Special Building	274.32	102870	0		102870		
14	6	233/2022				Special Building	216.42	81158	0	81158					
15	Arani	12			301/22.07.2022	Special Building	456	171000	0	171000	171000				
16	Thirumazhisai	3			76/ 8.8.2022	Special Building	2590.94	971603	373000	598603	598603				
<b>Region Grand Total</b>											<b>2735039</b>				
17	Vellore	Tiruvannamalai	Chengam	9	43 / 20.12.22	Special Building	403	72783	0	72783.00	259279	259279			
18				9	19/ 11.7.22	Special Building	342	64296	0	64296.00					
19				9	24/ 26.8.22	Special Building	348	65424	0	65424.00					
20				9	75/ 17.3.23	Special Building	302	56776	0	56776.00					
<b>Region Grand Total</b>											<b>259279</b>				

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.
								To be collected Rs.	Collected Rs.	Short collection loss Rs.		
Amount in Rs.												
21	Salem	Krishnagiri	Kelamangalam	7(அ) (ஆ)	-	Commercial	39.42	7411	0	7411.00	7411	7411
22		Namakkal	R.Pattinam	10	143/2022 நாமி.08.06.22	Commercial	91.98	17292	0	17292.00	17292	19157
23		Namakkal	Namagiripettai	22	439/06.10.22	Commercial	70.53	13260	11395	1865.00	1865	
<b>Region Grand Total</b>												26568
24	Tiruppur	Coimbatore	Periya Nayakkan Palayam	7	58/20.07.2022	Commercial	519	147915	0	147915.00	147915	8340120
25			Sirumugai	6(அ)	21/03.06.2022	Special Building	368	104880	0	104880.00	192660	
26				6(அ)	22/03.06.2022	Special Building	308	87780	0	87780.00		
27			Dhaliyur	7	12/18.08.2022	Commercial	355	101175	0	101175.00	320665	
28				7	15/18.08.2022	Commercial	170	48450	0	48450.00		
29				7	33/11.01.2023	Commercial	228.14	65020	0	65020.00		
30				7	46/23.03.2023	Commercial	372	106020	0	106020.00		
31			Veerapandi	7	55/09.05.2022	Special Building	583.42	166275	0	166275.00	592446	
32				7	59/03.06.2022	Special Building	323.84	92294	0	92294.00		
33				7	110/15.07.2022	Special Building	407.73	116203	0	116203.00		
34				7	130/26.07.2022	Special Building	425.77	121344	0	121344.00		
35	7	372/04.01.2023		Special Building	338	96330	0	96330.00				
36	Thirumalaiyam palayam	6	7/08.12.2022	Special Building	327.28	93275	0	93275.00	93275			

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.
								To be collected Rs.	Collected Rs.	Short collection loss Rs.		
								Amount in Rs.				
37	Tiruppur	Coimbatore	Annur	11	7/24.06.2022	Special Building	323.18	92106	0	92106.00	1048532	
38				11	29/12.07.2022	Special Building	307.06	87512	0	87512.00		
39				11	33/12.07.2022	Special Building	385.78	109947	0	109947.00		
40				11	37/14.07.2022	Special Building	461.22	131448	0	131448.00		
41				11	54/29.08.2022	Special Building	339.79	96840	0	96840.00		
42				11	101/09.11.2022	Special Building	832.92	237382	0	237382.00		
43				11	111/22.11.2022	Special Building	327.4	93309	0	93309.00		
44				11	136/27.12.2022	Special Building	363.28	103535	0	103535.00		
45				11	139/27.12.2022	Special Building	338.43	96453	0	96453.00		
46	Tiruppur	Coimbatore	Sulur	5	1/02.05.2022	Special Building	422.25	120341	0	120341.00	1246103	
47				5	1/02.05.2022	Special Building	321.26	91559	0	91559.00		
48				5	1/02.05.2022	Special Building	363.26	103529	0	103529.00		
49				5	1/02.05.2022	Special Building	730.58	208215	0	208215.00		
50				5	1/02.05.2022	Special Building	369.76	105382	0	105382.00		
51				5	1/02.05.2022	Special Building	465.4	132639	0	132639.00		
52				5	1/02.05.2022	Special Building	335.83	95712	0	95712.00		
53				5	1/02.05.2022	Special Building	341.14	97225	0	97225.00		
54				5	1/02.05.2022	Special Building	468.23	133446	0	133446.00		
55				5	1/02.05.2022	Special Building	554.58	158055	0	158055.00		
56					Pallapalayam	4	24/06.05.2022	Commercial	225.46	64256		

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.
								To be collected Rs.	Collected Rs.	Short collection loss Rs.		
								Amount in Rs.				
57	Tiruppur	Coimbatore	Kannampalayam	10	106/13.07.2022	Commercial	187	53295	0	53295.00	1344630	
58				10	1112/15.07.2022	Special Building	832	237120	0	237120.00		
59				10	122/27.07.2022	Commercial	100	28500	0	28500.00		
60				10	166/29.09.2022	Special Building	674	192090	0	192090.00		
61				10	172/10.10.2022	Special Building	320	91200	0	91200.00		
62				10	193/02.11.2022	Special Building	359	102315	0	102315.00		
63				10	211/18.11.2022	Special Building	323	92055	0	92055.00		
64				10	212/18.11.2022	Commercial	80	22800	0	22800.00		
65				10	291/24.02.2023	Special Building	374	106590	0	106590.00		
66				10	319/31.03.2023	Special Building	901	256785	0	256785.00		
67				10	56/27.05.2022	Special Building	336	95760	0	95760.00		
68				10	78/22.06.2022	Special Building	232	66120	0	66120.00		
69				Mopperipalayam	7	09/01.05.2022	Special Building	388	110580	0		
70			7		20/27.05.2022	Special Building	384	109440	0	109440.00		
71			7		43/18.07.2022	Special Building	907	258495	0	258495.00		
72	7	057/02.09.2022	Special Building		351	100035	0	100035.00				
73	7	63/30.09.2022	Special Building		468	133380	0	133380.00				

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.	
								To be collected Rs.	Collected Rs.	Short collection loss Rs.			
								Amount in Rs.					
74	Tiruppur	Coimbatore	Othakkal mandapam	4	31/10.05.2022	Special Building	588.52	167728	0	167728.00	1401793		
75				4	40/18.05.2022	Special Building	350.92	100012	0	100012.00			
76				4	58/26.05.2022	Special Building	333.79	95130	0	95130.00			
77				4	65/09.06.2022	Special Building	347.82	99129	0	99129.00			
78				4	71/14.06.2022	Special Building	347.22	98958	0	98958.00			
79				4	142/19.09.2022	Special Building	372.06	106037	0	106037.00			
80				4	158/28.09.2022	Special Building	369.18	105216	0	105216.00			
81				4	162/03.10.2022	Special Building	333.03	94914	0	94914.00			
82				4	186/24.11.2022	Special Building	416	118560	0	118560.00			
83				4	198/02.12.2022	Special Building	364.68	103934	0	103934.00			
84				4	201/02.12.2022	Special Building	428.71	122182	0	122182.00			
85				4	220/29.12.2022	Special Building	304.9	86897	0	86897.00			
86				4	232/10.01.2023	Special Building	361.74	103096	0	103096.00			
87				4	09/02.05.2022	Commercial	382.01	108873	0	108873.00			1093461
88				4	16/28.04.2022	Commercial	124.35	35440	23378	12062.00			
89			4	28/15.06.2022	Special Building	136.43	38883	13225	25658.00				
90			4	37/15.06.2022	Special Building	592.8	168948	0	168948.00				
91			4	50/11.07.2022	Special Building	415.41	118392	0	118392.00				
92			4	52/12.07.2022	Special Building	313.74	89416	0	89416.00				
93			4	68/18.10.2022	Commercial	314.86	89735	0	89735.00				
94			4	76/03.11.2022	Commercial	144.76	41257	27215	14042.00				
95			4	84/21.11.2022	Commercial	185.65	52910	18004	34906.00				
96			4	89/25.11.2022	Commercial	186	53010	0	53010.00				
97			4	94/06.12.2022	Commercial	183	52155	36593	15562.00				
98			4	103/16.12.2022	Commercial	185.4	52839	0	52839.00				
99			4	115/27.12.2022	Commercial	166	47310	0	47310.00				
100			4	116/27.12.2022	Commercial	173	49305	0	49305.00				
101			4	177/28.03.2023	Special Building	348.28	99260	0	99260.00				
102			4	178/28.03.2023	Special Building	400.5	114143	0	114143.00				

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.
								To be collected Rs.	Collected Rs.	Short collection loss Rs.		
								Amount in Rs.				
103	Tiruppur	Coimbatore	Anamalai	8	1/22.04.2022	Special Building	403.94	115123	0	115123.00	115123	794988
104			Odayakulam	4	11/29.08.2022	Commercial	181.66	51773	34216	17557.00	25186	
104				4	25/30.09.2022	Commercial	78.22	22293	14664	7629.00		
106		Tiruppur	Muthur	10	45/27.1.23	Commercial	17	4845	0	4845.00	4845	
107			Utthukkuli	15	44/17.03.23	Special Building	347	98895	79524	19371.00	19371	
108			Kolathupalayam	11	56/25.10.22	Commercial	79	22515	0	22515.00	51569	
109				11	78/06.02.23	Commercial	182	51870	34216	17654.00		
110				11	91/03.03.23	Commercial	40	11400	0	11400.00		
111			Kaniyur	13	07/28.03.23	Commercial	81	23085	16725	6360.00	6360	
112			Kannivadi	10	07/11.01.23	Commercial	20.16	5746	0	5746.00	14961	
113				11	08/27.02.23	Commercial	95	27075	17860	9215.00		
114			Madathukulam	18	58/29.10.22	Special Building	436.18	124311	52725	71586.00	179863	
115				19	3/5.5.22	Special Building	379.92	108277	0	108277.00		
116		Kunnathur	20	11/08.07.22	Special Building	331.17	94383	0	94383.00	518019		
117			20	12/13.07.22	Special Building	550.54	156904	0	156904.00			
118			20	44/28.10.22	Special Building	306.6	87381	0	87381.00			
119			20	109/17.03.23	Special Building	629.3	179351	0	179351.00			



S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.	
								To be collected Rs.	Collected Rs.	Short collection loss Rs.			
								Amount in Rs.					
120	Tiruppur Tiruppur	Erode Erode	Kollankoil	12	5/ 21.06.2022	Commercial	22.01	4138	0	4138.00	7046	210280	
121					12	16/29.11.2022	Commercial	15.47	2908	0	2908.00		
122				Athani	10	13/02.12-2022	Commercial	79	14852	0	14852.00		14852
123				Nambiyur	10	01/05.05.2022	Commercial	21	3948	0	3948.00		53392
124					10	03/16.05.2022	Commercial	43	8084	0	8084.00		
125					10	24/28.08.2022	Commercial	62	11656	0	11656.00		
126					10	46/13.01.2023	Commercial	40	7520	0	7520.00		
127				Kilampadi	10	53/09.03.2023	Commercial	118	22184	0	22184.00		19928
128					7	02/04.04.2022	Commercial	134	25192	5264	19928.00		
129					7	02/23.05.2023	Commercial	126	23688	0	23688.00		
130				Avalpoondurai Kollankoil Athani	7	09/23.05.2023	Commercial	99	18612	0	18612.00		94376
131					7	14/14.06.2023	Commercial	111	20868	0	20868.00		
132					7	54/15.11.2023	Commercial	166	31208	0	31208.00		
133				Anthiyur	13	38/30.09.2022	Commercial	111.52	20966	13216	7750.00		8329
134					13	96/31.03.2023	Commercial	24.09	4529	3950	579.00		
135		Chithode	13	17/30.08.2022	Commercial	131.73	24765	12408	12357.00	12357			
<b>Region Grand Total</b>											<b>9345388</b>		

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.			
								To be collected Rs.	Collected Rs.	Short collection loss Rs.					
Amount in Rs.															
138	Tiruchirapalli	Pudhukottai	Iluppur	30	20 / 07.11.2022	Commercial	-	17672	0	17672	75952	366785			
137					36 / 04.01.2023	Commercial	-	31960	0	31960					
138					44/ 22.02.2023	Commercial	-	26320	0	26320					
139			Alankudi	19	572/2022	Special Building	320	60104	0	60104	290833				
140					225/2022	Special Building	316	59405	0	59405					
141					212/2022	Special Building	341	64122	0	64122					
142					20	-	Special Building	76.55	14397	7283			7114		
143					31	-	Special Building	71	13366	11092			2274		
144					33	-	Special Building	170௪.௩	31960	0			31960		
145						-	Special Building	203.23௪.௩	38207	0			38207		
146			-	Special Building		147.06௪.௩	27647	0	27647						
<b>Region Grand Total</b>											<b>366785</b>				
147			Madurai	Theni	Markayankottai	25(அ)	16/2022-2023	Commercial	55.76	10483	0		10483.00	25343	119520
148						25(ஆ)	19/2022-2023	Commercial	79.04	14860	0		14860.00		
149	B.Meenakshipuram	22(ஆ)			20/ 04.11.2022	Commercial	17	3196	0	3196.00	3196				
150	Melachokkanathapuram	13			79/2021-2022	Commercial	132	24816	0	24816.00	90981				
151		13			80/2021-2022	Commercial	116	21808	0	21808.00					
152		13			6/2021-2022	Commercial	86	16168	0	16168.00					
153		13			115/2016-2017	Commercial	87	16356	0	16356.00					
154		13			19/2019-2020	Commercial	62.94	11833	0	11833.00					
155	Dindigul	Natham		26	283/2022	Commercial	85.96	16160	0	16160.00	16160	16160			

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.
								To be collected Rs.	Collected Rs.	Short collection loss Rs.		
								Amount in Rs.				
156	Madurai	Sivagangai	Kaanadukathan	6	11/24.06.2022	Commercial	184.94	34769	0	34769.00	34769	1309580
157			Tiruppuvanam	22	116/07.11.2022	Commercial	27.95	5255	4000	1255.00	75186	
158				22	71/01.09.2021	Commercial	180.7	33972	26750	7222.00		
159				27	185/24.03.2023	Special Building	580.9	109209	42500	66709.00		
160			Pudhuvayal	1.1	66/2022-2023	Special Building	269	50572	0	50572.00	50572	
161			Kottaiyur	4	5/22.04.2022	Special Building	515	96820	0	96820.00	604422	
162				4	6/22.04.2022	Special Building	478.43	89945	0	89945.00		
163				4	163/07.10.2022	Special Building	308.46	57990	0	57990.00		
164				4	172/21.10.2022	Special Building	318.12	59807	0	59807.00		
165				4	288/03.03.2022	Special Building	308	57904	0	57904.00		
166				4	208/08.12.2022	Special Building	709	133292	0	133292.00		
167				4	281/27.02.2023	Special Building	578	108664	0	108664.00		
168			Tirupattur	24	63/27.07.2022	Special Building	431.34	81092	0	81092.00	416453	
169				24	84/09.09.2022	Special Building	402.52	75674	0	75674.00		
170				24	97/17.10.2022	Special Building	370.66	69684	0	69684.00		
171				24	104/01.11.2022	Special Building	405.33	76202	0	76202.00		
172				24	143/30.12.2022	Special Building	593.72	111619	0	111619.00		
173			26	03/08.04.2022	Commercial	32.67	6142	3960	2182.00			
174			Ilayankudi	16	13/29.04.2022	Special Building	303	56964	0	56964.00	128178	
175				16	112/19.01.2023	Special Building	148.32	27884	0	27884.00		
176	16	150/23.03.2023		Special Building	230.48	43330	0	43330.00				
<b>Region Grand Total</b>											1445260	
177	Tirunelveli	Tenkasi	Sambavarvadakarai	13	31/24.02.2023	Commercial	1302.76	244919	11036	233883.00	233883	238790
178			Sundharapandiyapuram	16	13	Commercial	11	2068	0	2068.00		
179				17	16	Commercial	50.41	9477	6638	2839.00		

S.No	Region	District	Name of the Town Panchayat	Para No	Building Plan Permission details	Nature of the building (Commercial / Special Building)	Area of the building (In Sq.m)	Infrastructure and Basic Amenity Charges			Town Panchayat wise loss amount Rs.	District wise loss amount Rs.
								To be collected Rs.	Collected Rs.	Short collection loss Rs.		
								Amount in Rs.				
180	Tirunelveli	Tuticorin	Ettaiyapuram	(இ.த) 3	92/20-21	Commercial	58.57	11011	0	11011.00	11011	26568
181			Then Thiruperai	25(உ)	12/22-23	Commercial	15	2820	0	2820.00	2820	
182			Udankudi	(இ.த) 10	46/22-23	Commercial	33.52	6302	3151	3151.00	3151	
183			Nazareth	(இ.த) 6	4/05.4.22	Commercial	166	31208	24064	7144.00	9586	
184				(இ.த) 6	14/26.4.22	Commercial	12	2256	2070	186.00		
185				(இ.த) 6	149/20.3.22	Commercial	24	4512	2256	2256.00		
186		Virudhunagar	W.Pudupatti	28	-	Commercial	16.35	3074	0	3074.00	3074	47310
187			Kariyapatti	20	-	Commercial	235.3	44236	0	44236.00	44236	
188		Tirunelveli	kanniyakumari	Agasteeswaram	21	26/ 22-23	Special Building	286.25	53815	0	53815.00	209532
189					22	67/ 22-23	Special Building	828.28	155717	0	155717.00	
190				Neyyoor	22	5/ 22-23	Special Building	367.18	69030	0	69030.00	69030
191				Killiyoor	25	26/ 22-23	Special Building	361.88	68033	0	68033.00	139650
192					25	98/ 22-23	Special Building	380.94	71617	0	71617.00	
193				Nalloor	18	16/ 22-23	Special Building	201.58	37897	0	37897.00	444120
194					18	32/ 22-23	Special Building	354.33	66614	0	66614.00	
195					18	43/ 22-23	Special Building	376.33	70750	0	70750.00	
196					18	51/ 22-23	Special Building	396.1	74467	0	74467.00	
197					18	62/ 22-23	Special Building	352.33	66238	0	66238.00	
198			18		64/ 22-23	Special Building	335.62	63097	0	63097.00		
199			18	75/ 22-23	Special Building	346.05	65057	0	65057.00	146698		
200			Pacode	20	22/ 22-23	Special Building	431.35	81094	0		81094.00	
201				20	96/ 22-23	Special Building	348.96	65604	0	65604.00		
202			Kaliyakkavilai	26	33/22-23	Special Building	302.57	56883	0	56883.00	178261	
203				26	40/22-23	Special Building	645.63	121378	0	121378.00		
204			Palapallam	22	14/22-23	Special Building	331.48	62318	0	62318.00	137439	
205				22	26/22-23	Special Building	399.58	75121	0	75121.00		
206			Unnamalaikadai	19	118/22-23	Special Building	404.72	76087	0	76087.00	76087	
207	Keezhkulam		22	60/22-23	Special Building	742	139496	0	139496.00	139496		
<b>Region Grand Total</b>											1852981	
<b>All Regions Grand Total</b>											16031300	

**Appendix No. 13**

**(Reference : Para No.3.2.4.2; Page No.A-58)**

**Town Panchayats – Details of Land Conversion Charges not collected**

S. No	District	Name of the Town Panchayat	Para No	Permission details of Plot/ Individual Plot	Details of Applicant	Area of Plot (In Sq ft)	Market Value (Rs/ Sq.ft)	Land Conversion Charges to be collected.	Land Conversion Charges collected.	Short collection.	Grand Total
								Amount in Rs			
<b>Chengalpattu Region</b>											
1	Tiruvallur	Pothatturpettai	2 (b)	R.C.No.1132/2022 Dt.08.12.2022	A.G.Somasundaram & 5 others	285100	536	117810	98591	19219	19219
2	Chengalpattu	Thirukazhukundram	10	21/19.04.22	Santhi Lal Jain	107096	49	333635	157600	176035	822141
3			13	26, 38, 60, 89, 90, 98	S. Giri & 5 others	78928	350	646106	0	646106	
4		Edakazhinadu	2	17/02.11.22	Mariyappan	253	49	78300	0	78300	118098
5			3	16/02.11.22	Prabhakaran	157	49	39798	0	39798	
6	Cuddalore	Killai	17	R.C.No.838/2021 Dt.30.12.2022	M.Kamaludhin	104135	50.65	158235	0	158235	158235
<b>Vellore Region</b>											
7	Ranipet	Ammoor	11	R.C.No.68/2022, Dt.07.07.2022	Gandhi Lal	105633	400	1267596	63365	1204231	1740548
8	Ranipet	Ammoor	12	R.C.No.172/2021, Dt.27.05.2022	N.Ramachandran	47044.8	400	564538	28221	536317	
9	Kallakurichi	Chinna salem	2(b)	R.C.No.395/2022/A4, Dt.30.01.2023	Mass Garden	138956.4	16.06	66990	53148	13842	250000
10	Kallakurichi	Chinna salem	2 (b)	R.C.No.506/2022/A2, Dt.12.01.2023	Royal City-2	84942	23.07	59793	30024	29769	
11	Kallakurichi	Chinna salem	2 (b)	R.C.No.428/2022/A2, Dt.23.11.2022	Punitha Garden	105850.8	13.77	43740	29370	14370	
12	Kallakurichi	Chinna salem	2 (b)	R.C.No.505/2022/A2, Dt.12.01.2023	Royal City -3	104108.4	23.07	72059	37015	35044	
13	Kallakurichi	Chinna salem	2 (b)	R.C.No.36/2021/A2, Dt.12.01.2023	Hi Tech City	104108.4	20.66	64530	31665	32865	
14	Kallakurichi	Chinna salem	3(a)	R.C.No.551/2022/A2, Dt.29.12.2022	P.Shanmugam	257676	16.05	124110	0	124110	

S. No	District	Name of the Town Panchayat	Para No	Permission details of Plot/ Individual Plot	Details of Applicant	Area of Plot (In Sq ft)	Market Value (Rs/ Sq.ft)	Land Conversion Charges to be collected.	Land Conversion Charges collected.	Short collection.	Grand Total
								Amount in Rs			
<b>Tiruppur Region</b>											
15	Coimbatore	Annur	15(a)	85/21.10.2022	S.Siva kumar	2368.94		35941	0	35941	35941
16	Tiruppur	Muthur	8	25/22.10.22	Jayamani	62291		38610	25870	12740	12740
17	Tiruppur	Madathukualam	17	51/21.10.22	P.Gopalsamy	22500		81000	0	81000	81000
18	Erode	Jambai	17	Council Resolution No. 104/ 27.07.2022	Rajamani	105631	8.47	26825	14813	12012	58493
19	Erode	karumandichellipalayam	17	Council Resolution No. 127/29.09.2023	Marimuthu & 6 others	82271	31.13	76842	53445	23397	
20	Erode	Anthiyur	17	Council Resolution No. 128/29.09.2023	Balusamy & 6 others	73997	31.13	69114	46030	23084	
21	Erode	Karumandi chellipalayam	16	89 / 13.12.2022	S.Suresh kumar S/o. Subbiramaniam	10800	134	43416	0	43416	43416
22	Erode	Anthiyur	14	Council Resolution No. 102/30.09.2022	Ebinesh Wilson, S.Allimuthu	107256	335.5	1079534	708860	370674	370674
<b>Tirunelveli Region</b>											
23	Tirunelveli	Sankar Nagar	31	84/02.03.2023	Sindhamathar	610	2750000	167000	0	167000	167000
<b>Grand Total</b>											<b>3877505</b>

**Appendix No. 14****(Reference : Para No.3.2.4.3; Page No.A-59)****Tirumazhisai Town Panchayat – Details of Fees Charged Less While Granting Building License**

S.No	Para No	Name of the Company	Building Permission Details	Floor	Building Area (In Sq m)	To be collected.	Collected	Short collection loss	
						Amount in Rs.			
1)	3	M/S.ACCURATE STEEL FORGINGS (I) LTD	76/ 08.08.2022	Ground Floor / Rs. 2000 Sq.m	2590.94	5181880	534850	4647030	
2)	4	VEL INNOVATIE TECHNOLOGIES PVT LTD	74/ 27.07.2022	Ground Floor / Rs. 2000 Sq.m	577.94	1155880	124420	1031460	
3)	5	GK METAL	55/ 18.07.2022	Ground Floor / Rs. 2000 Sq.m	690.27	1380540	785185	595355	
4)	6	YOGA AND RESEARCH CENTER COTTAGE INDUSTRIES)	72/ 27.07.2022	First Floor / Rs. 2000 Sq.m	292.64	731600	157500	574100	
5)	7	HK FOUNDATION COTTAGE INDUSTRIES	73/ 27.07.2022	Ground Floor / Rs. 2000 Sq.m	294.59	589180	158500	430680	
							<b>Total</b>	<b>7278625</b>	

# **Part – III**

## **Rural Local Bodies**

**(District Panchayats,**

**Panchayat Unions and Village**

**Panchayats)**





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## CHAPTER – I

### AN OVERVIEW OF ACCOUNTS OF PANCHAYAT RAJ INSTITUTIONS

#### EXECUTIVE SUMMARY An Overview of Accounts

#### Panchayat Raj Institutions

##### **1.1. District Panchayats:**

In respect of 36 District Panchayats, the Income for the year 2022 – 23 shows a decrease of Rs.101.16 crore (501.50 – 400.34) against the previous year and the Expenditure shows a decrease of Rs. 23.13 crore (377.42 – 354.29) over the previous year.

##### **1.2. Panchayat Unions (Including PRIs):**

In respect of 388 Panchayat Unions for the year ended March 2023 the Income from Own Revenue shows a decrease of Rs.881.92 crore (1910.59 – 1028.67) against the previous year and the Assigned Revenue shows a decrease of Rs.0.23 crore (1003.00 – 1002.77) against the previous year. The Government Grant received shows an increase of Rs.465.43 crore (6970.46 – 7435.89) against the previous year.

The Revenue Expenditure for the year ended March 2023 shows an increase of Rs.2114.31 crore (3350.90–5465.21) over the previous year and the Capital Expenditure shows a decrease of Rs.1843.63 crore (5643.58–3799.95) over the previous year.

##### **1.3.Village Panchayats:**

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

##### **1.4. Details of Settlement of Audit objections:**

During the Financial Year of 2022–23, audit have been completed for 3,243 Auditable Institutions in RLBs and 74,815 Audit Observations were raised to the tune of Rs.423.64 crore. As on 31.08.2024 out of these Audit Objections 14,516 numbers of Objections to the tune of Rs.42.95 crore were settled out of which Rs.3.65 crore were recovered and 60,299 No. of objections valued at Rs.380.69 crore were pending in RLBs.

**Table 1: Details of Settlement of Audit objections for the year 2022-23**

Sl. No.	Name of the Institutions	No. of Audit Objections raised		No. of Audit Objections Settled			No. of Pending Audit Objections	
		Numbers	Amount in Crore	Numbers	Value of Settled paras in Crore	Actual cash recovery in Crore	Numbers	Amount in Crore
1)	District Panchayats	374	6.95	137	1.45	0.01	237	5.50
2)	Panchayat Unions	16473	216.80	4991	27.33	2.93	11482	189.47
3)	Village Panchayats (22%)	57968	199.89	9388	14.17	0.71	48580	185.72
Total		74815	423.64	14516	42.95	3.65	60299	380.69

**Table 2: Statement showing the Income and Expenditure of all Rural Local Bodies for the year 2021-22 and 2022-23**

**Panchayat Raj Institutions**

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Income				Expenditure		
				Own Revenue	Assigned Revenue	Government Grants	Total	Revenue Expenditure	Capital Expenditure	Total
				(Rs. in Crore)						
1)	Panchayat Unions	388	2021-22	1910.59	1003.00	6970.46	9884.05	3350.90	5643.58	8994.48
		388	2022-23	1028.67	1002.77	7435.89	9467.33	5465.21	3799.95	9265.16

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	Income	Expenditure
				(Rs. in Crore)	
1)	District Panchayats	36	2021-22	501.48	377.42
		36	2022-23	400.34	354.29

## CHAPTER – II

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

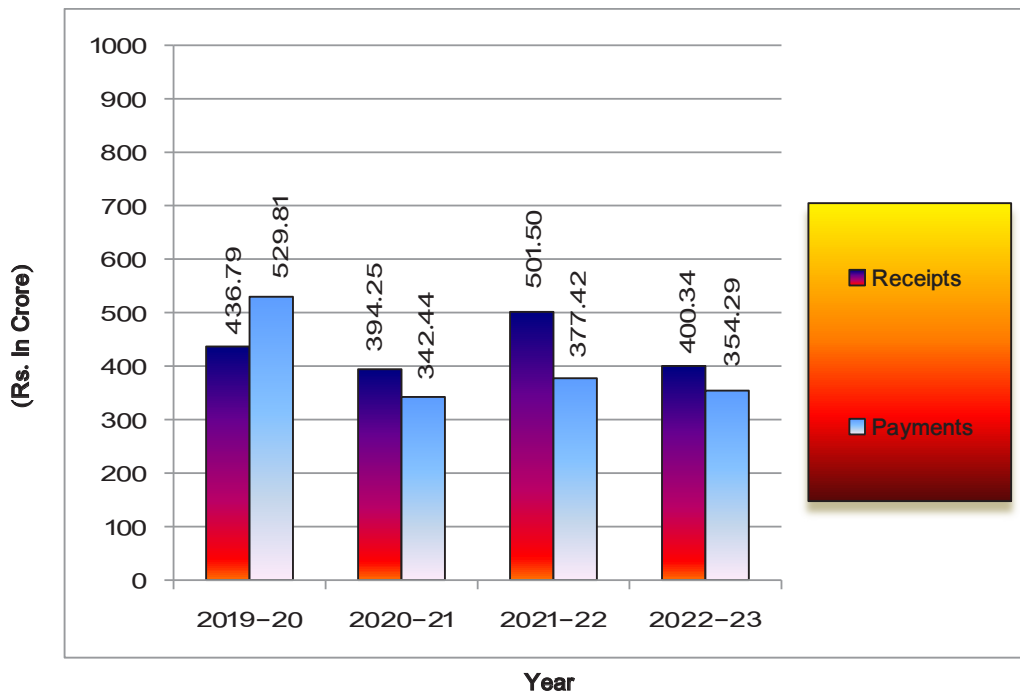
#### Overview of Annual Accounts

##### 2.1. District Panchayats:

Regarding grants, SFC grant was sanctioned for Rs.364.52 Crore and Rs.319.03 crore released for SFC works. Unspent grant accumulated upto previous year was Rs. 1.94 crore and the same was pointed out in audit to remit into the Government Head of Account. The interest earned on the balance of grants Rs.11.85 crore was not remitted into the Government Head of Account was also pointed out in Audit.

The Comparative Position of Receipts and Payments for the period of 2019–20 to 2022–23 is exhibited in the following Bar Diagrams.

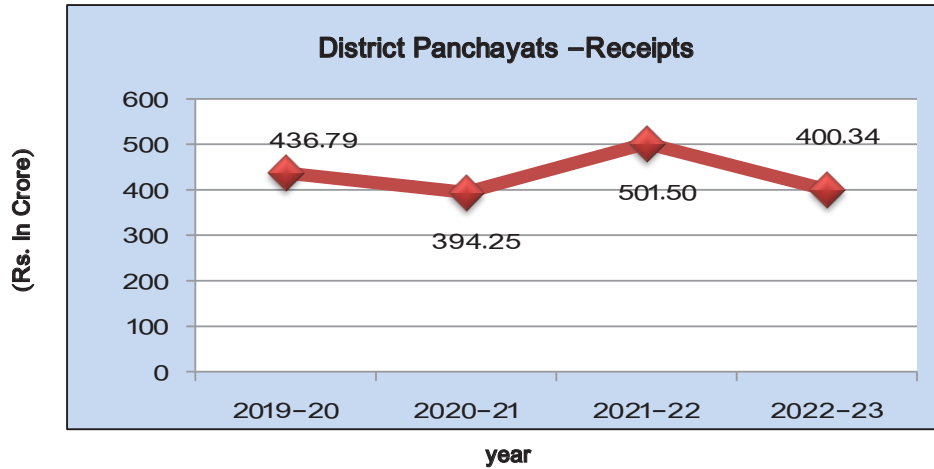
**Chart 1: District Panchayats – Receipts and Payments**



**i) Receipts:**

The Income of District Panchayats for the year 2019–20 and 2020–21 comparison period shows a decreasing trend of 9.74% and for the year 2020–21 & 2021–22 Comparison year shows an increasing trend of 27.20%. For the comparison period of 2021–22 and 2022–23, shows a decreasing trend of 20.17%

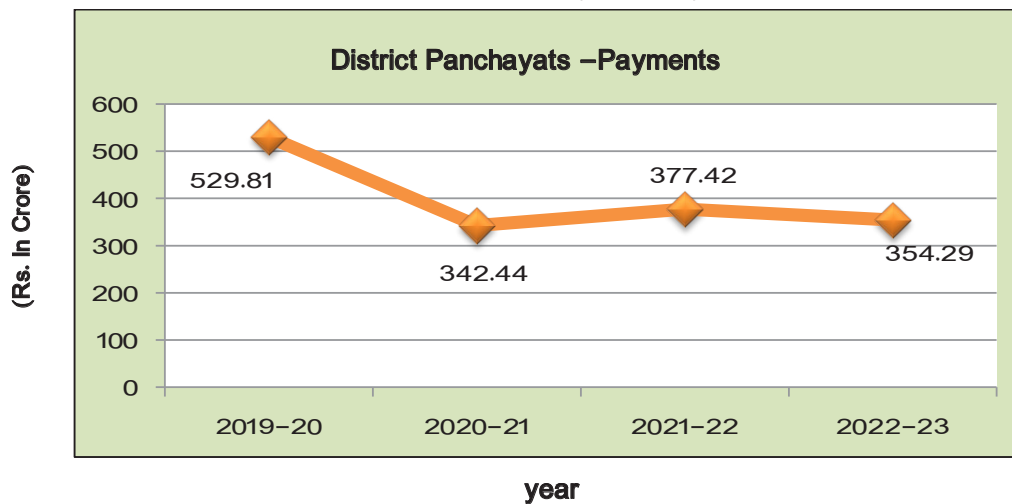
**Chart 2: District Panchayat – Receipts**



**ii) Payments:**

The Expenditure of District Panchayats for the year 2019–20 and 2020–21, comparison period shows a decreasing trend of 35.37% for the year of 2020–21 and 2021–22, comparison year shows an increasing trend of 10.21%. For the comparison period of 2021–22 and 2022–23, shows a decreasing trend of 6.12%

**Chart 3: District Panchayats – Payments**

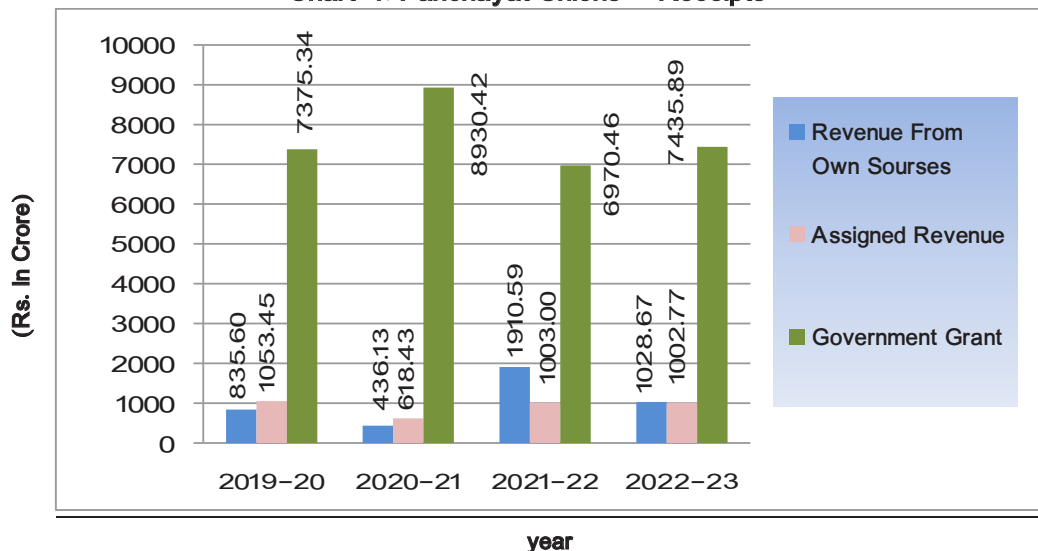


## 2.2.Panchayat Unions (Including Village Panchayats):

For the financial year 2022-23 the own source of revenue stands at Rs.1028.67 crore and the assigned revenue at Rs.1002.77 crore. The Government Grant received in the financial year of 2022-23 stands at Rs.7435.89 crore and Rs.5465.21 crore spent as Revenue Expenditure and Rs.3799.95 crore as Capital Expenditure, which is 41.01% of the total expenditure clearly indicates the creation of new assets was not up to the mark.

Comparative Position of the Receipts and Payments of Panchayat Unions for the period from 2019-20 to 2022-23 is exhibited in the following Bar Diagrams.

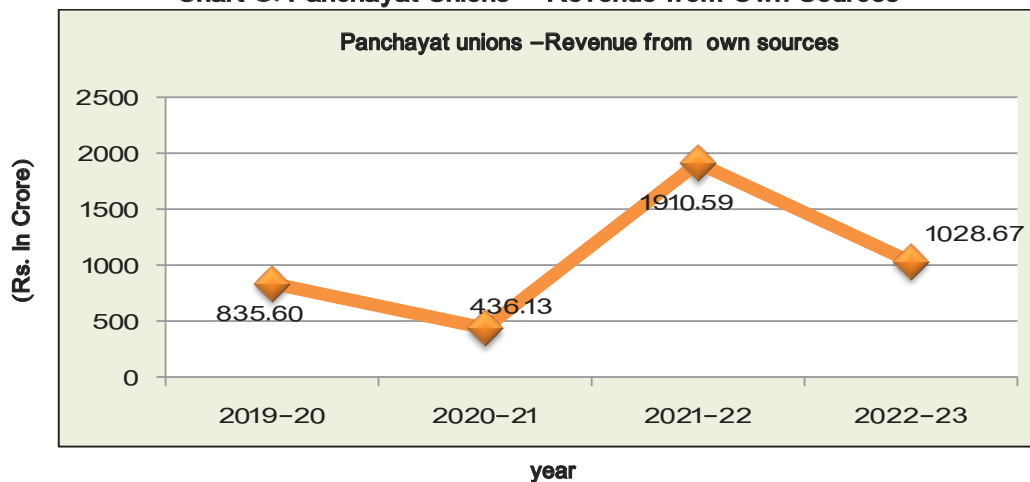
**Chart 4: Panchayat Unions – Receipts**



### i) Own Source:

The income from own source of Panchayat unions for the year 2019-20 and 2020-21 comparison period shows a decreasing trend of 47.81% and for the year 2020-21 and 2021-22 comparison period shows an increasing trend of 338.08%. For the comparison period of 2021-22 and 2022-23 shows a decreasing trend of 46.16%.

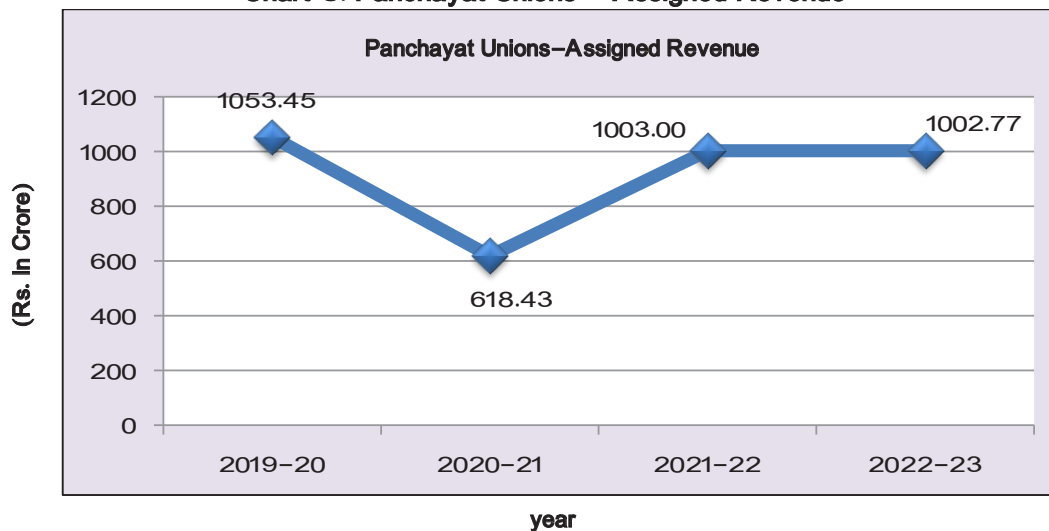
**Chart 5: Panchayat Unions – Revenue from Own Sources**



**ii) Assigned Revenue:**

The income of Assigned Revenue in Panchayat unions for the year 2019–20 and 2020–21 comparison period shows a decreasing trend of 41.29% and for the year 2020–21 and 2021–22 comparison period shows an increasing trend of 62.18%. For the comparison period of 2021–22 and 2022–23 shows a decreasing trend of 0.02%.

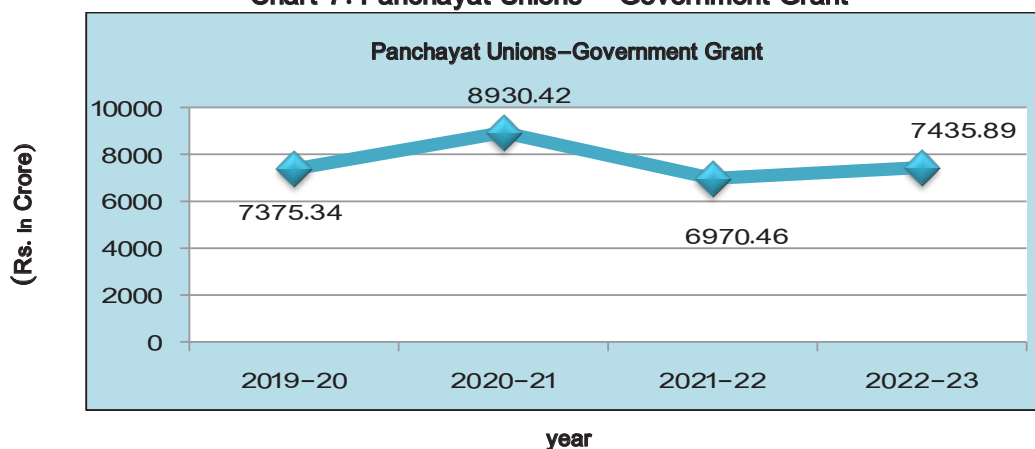
**Chart 6: Panchayat Unions – Assigned Revenue**



**iii) Government Grant:**

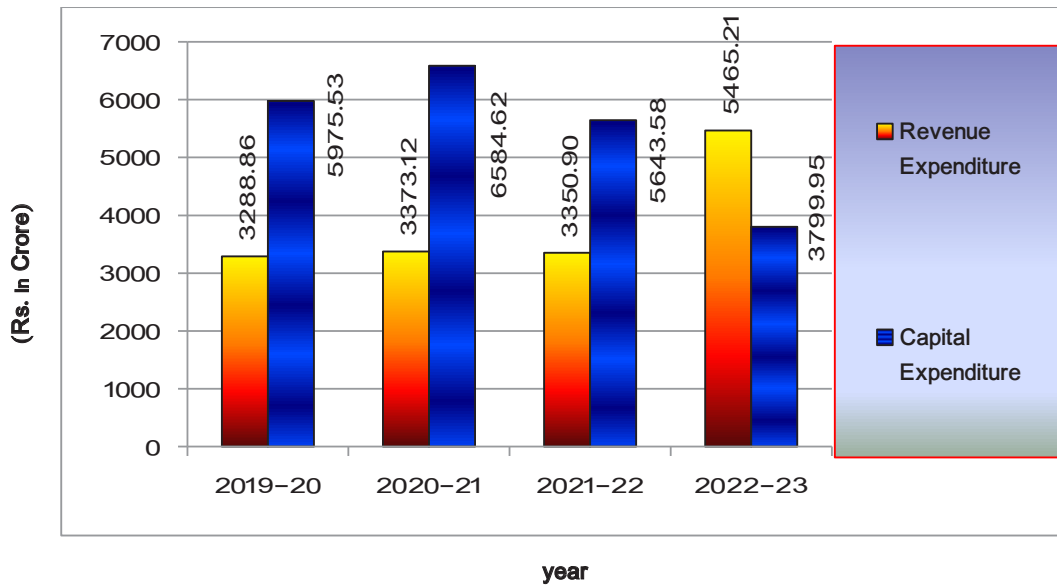
The income from Government grant in Panchayat unions for the year 2019–20 and 2020–21 comparison period shows an increasing trend of 21.08% and for the year 2020–21 and 2021–22 comparison year shows a decreasing trend of 21.95%. For the comparison period 2021–22 and 2022–23 shows an increasing trend of 6.68%

**Chart 7: Panchayat Unions – Government Grant**





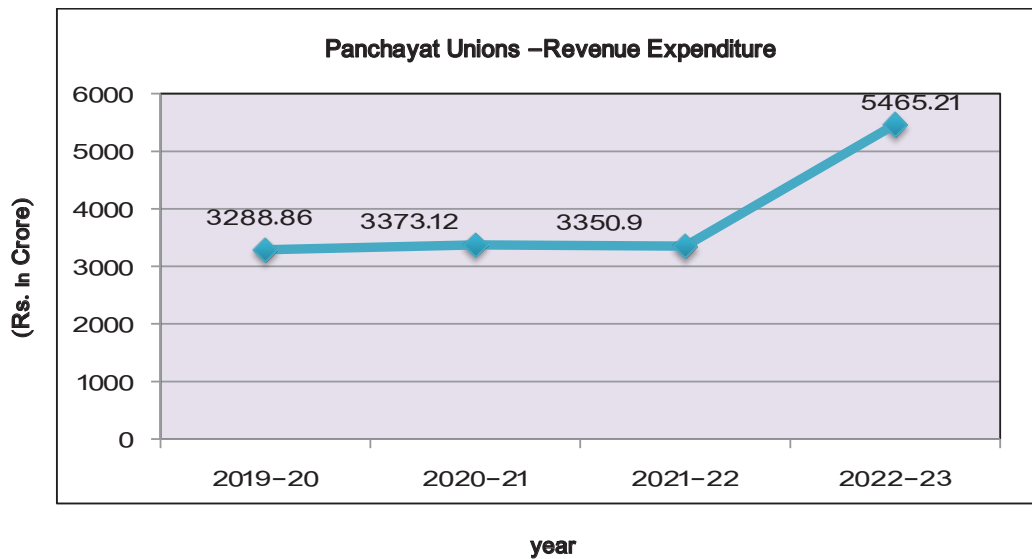
**Chart 8: Panchayat Unions – Payments**



**i) Revenue Expenditure:**

Revenue expenditure in Panchayat unions for the comparison period of 2019–20 and 2020–21 shows an increasing trend of 2.56% and for the year 2020–21 and 2021–22 comparison year shows a decreasing trend of 0.66%. For the comparison period 2021–22 and 2022–23 shows an increasing trend of 63.10%.

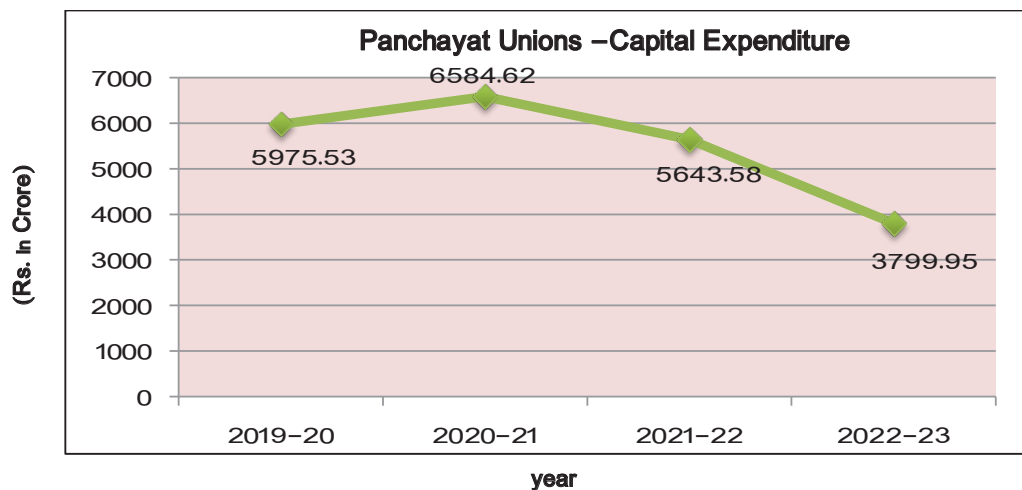
**Chart 9: Panchayat Unions – Revenue Expenditure**



**ii) Capital Expenditure:**

Capital expenditure in Panchayat unions for comparison period of 2019–20 and 2020–21 shows an increasing trend of 10.19% and for the year 2020–21 and 2021–22 comparison year shows a decreasing trend of 14.29%. For the comparison period 2021–22 and 2022–23 shows a decreasing trend of 32.67%.

**Chart 10: Panchayat Unions – Capital Expenditure**



**Table 3: Comparison of Financial Position with previous Year  
Panchayat Unions (Including Village Panchayats)**

Sl.No	Details	2019-20	2020-21	2021-22	2022-23
		Rs.in Crore			
<b>Receipts</b>					
1)	Own revenue	835.60	436.13	1910.59	1028.67
2)	Assigned revenue	1053.45	618.43	1003.00	1002.77
3)	Grants	7375.34	8930.42	6970.46	7435.89
<b>Total</b>		<b>8857.99</b>	<b>9264.39</b>	<b>9984.98</b>	<b>9467.33</b>
<b>Charges</b>					
1)	Revenue Expenditure	3288.86	3373.12	3350.90	5465.21
2)	Capital Expenditure	5975.53	6584.62	5643.58	3799.95
<b>Total</b>		<b>9264.39</b>	<b>9957.74</b>	<b>8994.48</b>	<b>9265.16</b>
Percentage of capital expenditure to the total expenditure		64.49%	66.13%	62.74%	41.01%

## CHAPTER – III

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

#### PANCHAYAT RAJ INSTITUTIONS

##### Introduction to Panchayat Raj Institutions:

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

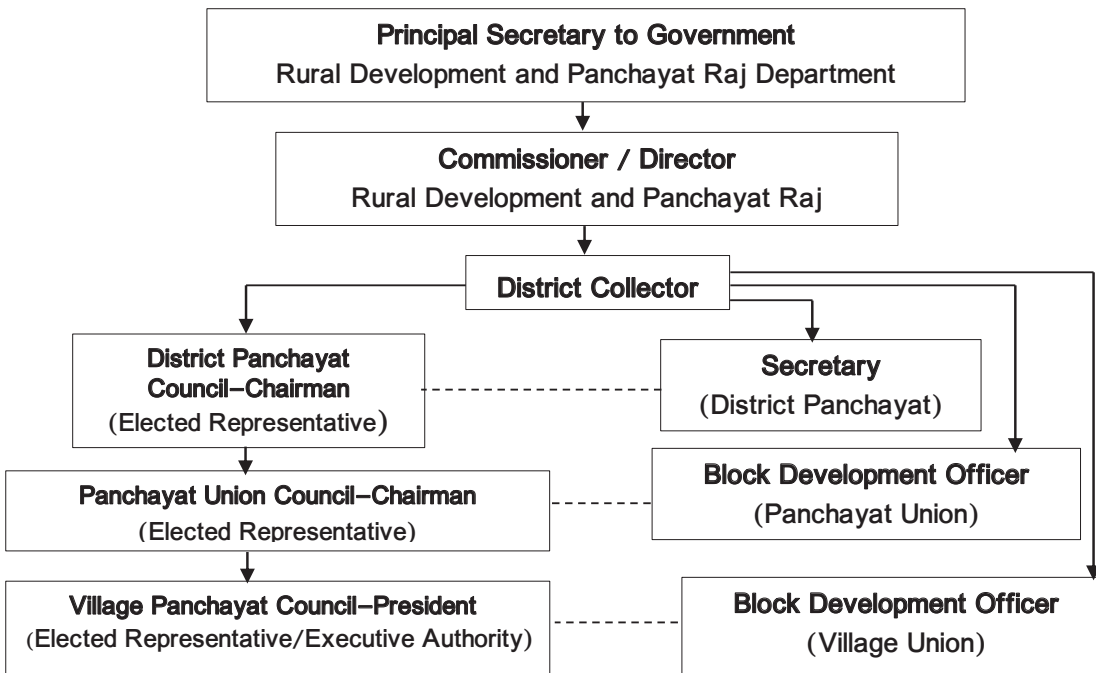
##### Auditable Institutions:

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

##### Authority for Audit:

As per sec. 4 of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor for the Local Authorities listed in the Schedule to the Act.

##### Organisational Setup:



### **3.1. District Panchayats:**

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

The Director of Local Fund Audit Department is the statutory auditor for District Panchayat. Audit for the year ended March 2023 was completed in all 36 District Panchayats. The State Government sanctioned Rs.364.52 crore as State Finance Commission grant for the year ended March 2023.

During the year 2022-23, Rs.319.03 crore was released to take up the SFC works. During the audit period 2022-23, the District Panchayat accounts commenced with the opening Balance of Rs.374.32 crore and closed with a balance of Rs.422.40 crore as on 31.03.2023. No details were available for undisbursed grants.

During the Audit period, the unspent grant of the scheme accounts for the previous year were accumulated to the tune of Rs.1.94 crore should be remitted into District Panchayat head of account. Out of 36 district panchayats the unspent grants of Rs.1.32 crore, Rs. 0.41 crore, Rs.0.04 crore, Rs.0.05 crore, Rs.0.09 crore and Rs.0.03 crore (Total Rs.1.94 crore respectively) of the district panchayats of Vellore, Villupuram, Erode, Pudukottai, Tiruvarur and Madurai district should be remitted into Government head of account.

The interest earned on the balance of grants Rs.11.85 crore was not remitted into Government Head of account. A balance of Rs.422.40 crore was kept unspent at the close of the year (31.03.2023). These funds may be utilized to complete the pending works and if any unspent grant is available it should be remitted into Government head of account.

**3.1.1. District Panchayat 2022–23 Income and Expenditure Statement:**

**Table 4: Income and Expenditure Statement for District Panchayat 2022–23**

Sl.No.	Region	Sl.No	District	Income	Expenditure
				(Rs.in lakh)	
1)	Chengalpattu	1	Tiruvallur	14.80	13.84
		2	Kancheepuram	7.04	5.80
		3	Chengalpattu	10.78	7.78
		4	Cuddalore	17.82	9.79
2)	Vellore	5	Vellore	8.96	8.53
		6	Thirupathur	7.00	3.00
		7	Ranipet	7.06	6.99
		8	Villupuram	16.69	13.67
		9	Kallakurichi	11.71	17.04
		10	Thiruvannamalai	19.00	13.16
3)	Salem	11	Salem	18.19	19.67
		12	Dharmapuri	11.92	8.74
		13	Namakkal	10.90	10.51
		14	Krishnagiri	14.00	12.20
		15	Karur	7.46	8.12
4)	Tirupur	16	Coimbatore	10.16	7.48
		17	Erode	10.19	10.76
		18	Nilgiris	5.76	5.75
		19	Tirupur	11.42	7.41
5)	Tiruchirappalli	20	Tiruchirappalli	13.28	14.01
		21	Thanjavur	21.38	21.93
		22	Pudukkottai	12.73	15.08
		23	Thiruvarur	12.26	14.70
		24	Ariyalur	7.48	5.11
		25	Perambalur	5.70	3.83
		26	Nagapattinam	12.54	10.96
6)	Madurai	27	Madurai	9.57	9.29
		28	Theni	6.23	9.17
		29	Dindugal	10.66	17.05
		30	Sivagangai	10.63	7.32
		31	Ramanathapuram	8.91	11.76
7)	Tirunelveli	32	Tirunelveli	11.82	4.84
		33	Tenkasi	8.00	3.05
		34	Thoothukudi	10.82	3.83
		35	Virudhunagar	12.63	8.27
		36	Kanyakumari	4.84	3.85
<b>Total</b>				<b>400.34</b>	<b>354.29</b>

### 3.2. Panchayat Unions

#### 3.2.1 Authority for Audit:

As per sec. 4 of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor for the Local Authorities listed in the Schedule to the Act.

#### 3.2.2. Source of Revenue:

(i) Own Source

- Fees, Licenses, Public Market fees, etc.,

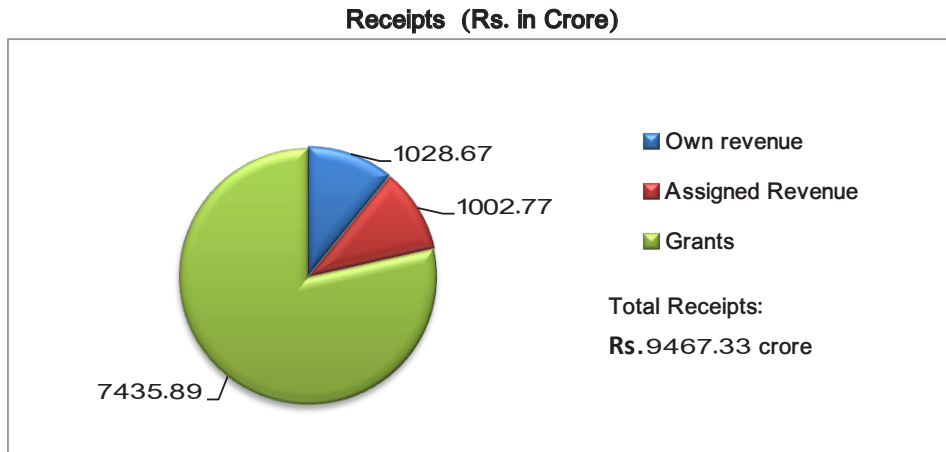
(ii) Assigned Revenue

- Surcharge on stamp duty
- Amount proportioned from entertainment tax

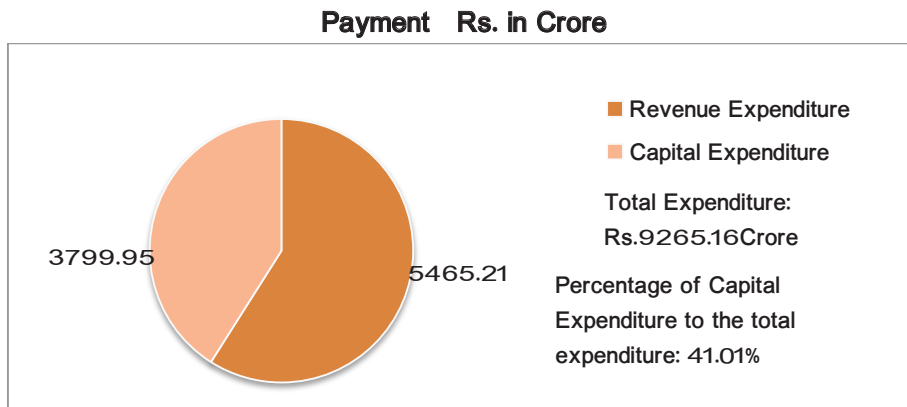
(iii) Government Grants

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

#### 3.2.3.Receipts and Payments of Panchayat Unions (Including Village Panchayats) for the year 2022-23



\*Includes PRI under Panchayat Union Jurisdiction



\*Includes PRI under Panchayat Union Jurisdiction

Source: Details furnished by DRDPR

### **3.2.4. Grants received from State Government:**

During the Financial year 2022–23, total revenue was Rs. 9467.33 Crore. In this the Government of Tamil Nadu sanctioned grants to the tune of Rs.7435.89 Crore and Rs.2031.44 Crore from other revenue. Out of this Rs.5465.21 Crore were spent as Revenue expenditure and Rs.3799.95 Crore as capital expenditure.

In the financial year 2022–23, the capital expenditure is 41.01% of the total expenditure resulting in lesser creation of new assets.

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

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

## **Loss of Revenue**

### **3.2.5.1. Non Collection / Short Collection of Layout Regularization Charges**

Theni District – Andipatti Panchayat Union – Non Collection / Short Collection of Lay out Regularization Charges – Loss Rs.20.80 lakhs.  
(Andipatti Panchayat Union – Para No.18/2022–23)

As per G.O.Ms, No.78, Housing and Urban Development (UD (4) 3– Department, dated 04.05.2017, the Block Development Officer (V.P) has been authorized to regularize the plots in Panchayat Unions. It was also ordered to maintain files and registers for the same. But no such register was maintained in this Panchayat union.

As per G.O.Ms, No.21, Housing and Urban Development (UD(4)3)–Department, dated.05.02.2019 a sum of Rs.45/- per square meter for regularization charges shall be collected and remitted in to the appropriate head.

**Table 5: Non Collection / Short Collection of Lay out Regularization Charges**

Sl. No.	Village panchayat Name	Applicant Name	Area / Sq.mtr	To be collected	Collected	Loss	Ref
				Amount in Rs.			
1	Marikkundu	Sivakumar	6619	297853	0	297853	
2	Motanuthu	Sankar	1671.2	75205	50150	25055	202204210 03962/ 21.04.2022
3	Motanuthu	Subramaniam	1032.8	46475	0	46475	
4	Rajagopalanpatti	Nallamayan	4209	189406	0	189406	
5	Rajagopalanpatti	Ganesan	6043.1	271940	0	271940	
6	RengaSamuthiram	Rathinam	7033.5	316509	0	316509	
7	RengaSamuthiram	Chinnan	7635.8	343609	0	343609	
8	RengaSamuthiram	Sivakumar	3951.4	177811	0	177811	
9	Shanmuma sumdarapuram	Srinivasagan	9150	411750	0	411750	
<b>Total</b>				<b>2130558</b>	<b>50150</b>	<b>2080408</b>	

As detailed above in the table in Andipatti Panchayat Union, only Rs.50,150/- has been collected out of the total Regularization Charges of Rs.21,30,558/-. Accordingly, the uncollected amount from the Applicants of Rs.20,80,408/- is a loss to the Government.

Therefore a sum of Rs.20,80,408/- should be collected from the concerned persons and remitted into the government head of account.

**Reply:**

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. Interim reply furnished that necessary action has been taken to recover the loss. Hence the observation is pending.

**Misappropriation of Government Funds**

**4.2.5.2. TDS amount deduction from the contractor and deposit amount refunded were transferred to the personal account of the Accountant.**

Tiruchirappalli District – TDS amount deduction from the contractor and deposit amount refunded were transferred to the personal account of the Accountant – Serious irregularities loss Rs.244.99 lakhs. (Consolidate Para / 2022-23)

A) During the audit for the year 2022-23 it was found that, in Manikandam and Thiruverumbur Panchayat Unions the statutory deductions of Income Tax, Goods and Services Tax and Labour Welfare Fund deducted in the works bill were transferred into the personal bank accounts of the Accountant and his relatives instead of remitting into the Government Head of Account by creating a fake challans to the tune of Rs.1,09,95,383/-.

**Bank Account Details of Accountant & his relatives**

S.No.	Bank A/c No.	IFSC Code	Branch Name	Account bearers Name
1	20032555242	SBIN0070565	Thiruverumbur	Gani Mohamad Ibrahim
2	1222101111178	CNRB0001222	Theppakulam	Rameezraja G
3	6726141047	IDIB000T048	Thiruverumbur	Gani Mohamad Ibrahim
4	37600100005957	BARBOTIRVRM	Thiruverumbur	Gani M
5	500101011143781	CIUB0000023	Smt.Indhira Gandhi College Campus	Rasheedraja G
6	40523470292	SBIN0070565	Thiruverumbur	Rameezraja Gani
7	500101013267457	CIUB0000263	Thillai Nagar	Rameezraja Gani
8	37600100007128	BARBOTIRVRM	Thiruverumbur	Rasheedraja G
9	7323401417	IDIB000T017	Thillai Nagar	Rameezraja Gani

**Abstract**

Deductions	Manikandam PU	Thiruverumbur PU	Total
	Amount in Rs.		
Income Tax	669061	1058470	1727531
Goods & Service Tax	3948829	2579755	6528584
Labour Welfare Fund	789643	1949625	2739268
<b>Total</b>	<b>5407533</b>	<b>5587850</b>	<b>10995383</b>



B) During the audit, it was also found that, in Manikandam and Thiruverumbur Panchayat Unions the additional security deposits retained from the contractor, deposits amount deducted the works bill and lapsed deposits were transferred into the personal bank accounts of the Accountant and his relatives instead of remitting into concerned contractors account by creating a fake challans to the tune of Rs.1,35,03,148/-.

**Bank Account Details of Accountant & his relatives**

S.No.	Bank A/c No.	IFSC Code	Branch Name	Account bearers Name
1	20032555242	SBIN0070565	Thiruverumbur	Gani Mohamad Ibrahim
2	122210111178	CNRB0001222	Theppakulam	Rameezraja G
3	6726141047	IDIB000T048	Thiruverumbur	Gani Mohamad Ibrahim
4	37600100005957	BARB0TIRVRM	Thiruverumbur	Gani M
5	500101011143781	CIUB0000023	Smt.Indhira Gandhi College Campus	Rasheedraja G
6	40523470292	SBIN0070565	Thiruverumbur	Rameezraja Gani
7	500101013267457	CIUB0000263	Thillai Nagar	Rameezraja Gani
8	37600100007128	BARB0TIRVRM	Thiruverumbur	Rasheedraja G
9	7323401417	IDIB000T017	Thillai Nagar	Rameezraja Gani

**Abstract**

Description	Manikandam PU	Thiruverumbur PU	Total
	Amount in Rs.		
Deposit Amount Returned	8678442	4824706	13503148
Total	8678442	4824706	13503148

**Overall Abstract**

Para	Items	Amount in Rs.
A	Government funds not deposited under the relevant head	10995383
B	Amount returned as deposits – not transferred to the relevant contractor	13503148
	Total	24498531

The above financial loss to the tune of Rs.2,44,98,531/- should be recovered from the persons responsible and remitted into the Panchayat Union accounts. Further criminal action should be initiated against the persons involved in the financial misappropriation.

**Reply:**

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. No reply was received. Hence the observation is pending.

### **3.3.Village Panchayats**

#### **3.3.1. Introduction to Village Panchayats.**

As per section 3(2) of the Tamil Nadu Panchayats Act, 1994, the Grama Sabha should be convened at least two times in a year but six month shall not intervene between any two meetings. The Government ordered to convene the Grama Sabha on the following days January– 26, March–22, May –1, August –15, October–2. and November –1. The Grama Sabha shall be convened on such a date as announced either by the President of the Village Panchayat or the District Collector.

#### **3.3.2. Budget:**

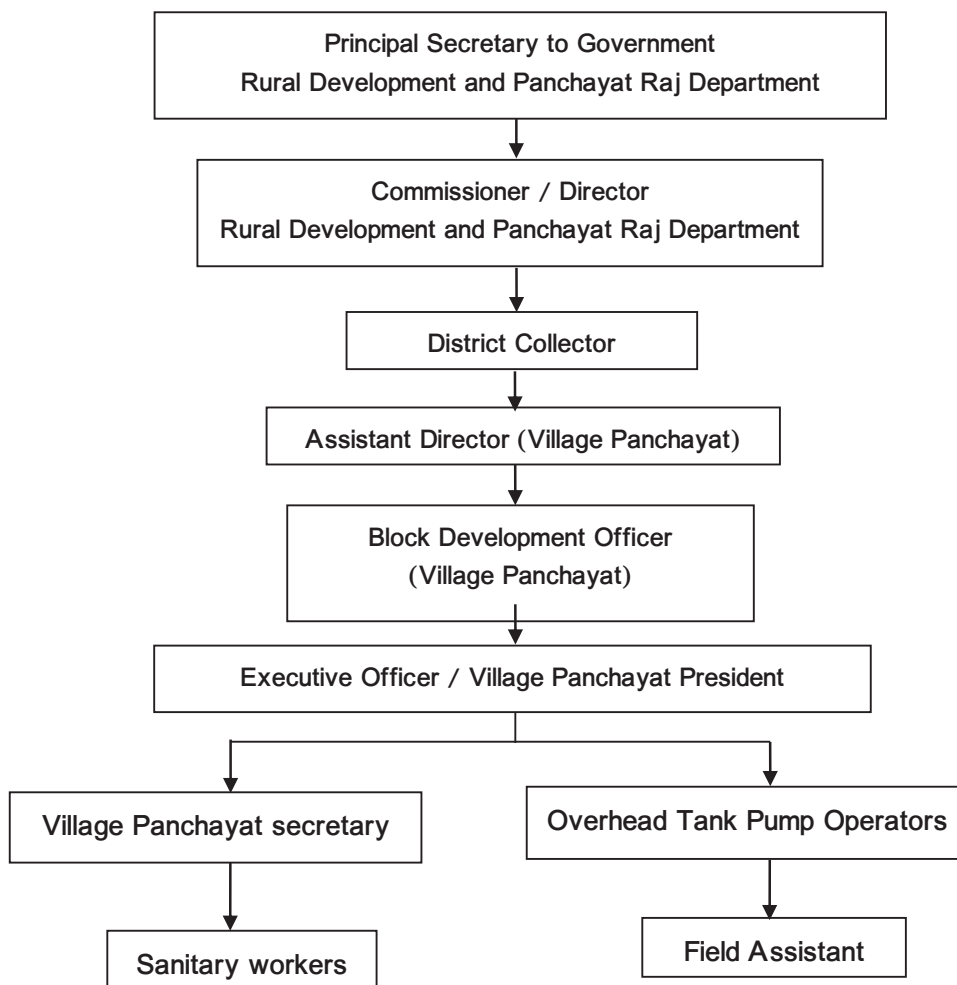
The Budget of the Village Panchayat shall be prepared as per the guidelines given in Section 192 of Tamil Nadu Panchayats Act 1994. Every year the Budget should be prepared and the approval of the village Panchayat should be obtained by Dec–31, approval of the Grama Sabha by 26<sup>th</sup> of January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

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

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

### **3.3.3. Organisational set up:**

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



### **3.3.4. Source of Revenue:**

The following are the Receipts of the Village Panchayats:

1. Taxes like House Tax, Profession Tax and Advertisement Tax.
2. Assigned Revenue
3. Fees
4. Fines
5. Miscellaneous Revenue
6. Government grants
7. Scheme fund

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

### **3.3.5. Accounts maintained in Village Panchayats:**

The following Accounts are maintained in Village Panchayats for the year 2022-23.

**Table 6: Details of Accounts maintained in Village Panchayats**

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

### **3.3.6. Authority for Audit:**

As per sec. 4 of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor for the Local Authorities listed in the Schedule to the Act.

### **3.3.7. Audit Arrangement:**

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

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

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

## Revenue Loss

### 3.3.8.1. Short remittance and non-remittance of tax collected in Bank Account.

Amount collected in the Village Panchayats not remitted into the bank – Rs.3.76 lakhs (Consolidate para /2022-23)

As per G.O.Ms.No.92, RDPR (C-111) Department, dated 26.03.1997, all taxes, penalties and other charges collected in the Village Panchayats, are to be remitted into the bank account by the next day. However, if the distance between the Village Panchayat and the concerned local bank branch is more than 5 km and the one-day collection does not exceed Rs.1000/-, the collection amount shall be remitted into the concerned local bank branch once in a week.

During the audit of Village Panchayats for the year 2022-23, it was found that the collections of tax and non-tax amount were not remitted to the Panchayat Bank account. An amount of Rs.3.76 lakhs mentioned in the annexure.03 has not been remitted into the bank. It is a loss to the Panchayats. Action should be taken to recover the loss from the persons responsible.

#### **Reply:**

This observation was communicated to the Director, Panchayat Raj and Rural Development Department. No reply was received. Hence the observation is pending.

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## GLOSSARY OF ABBREVIATIONS

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

**Annexure – 1**

(Reference: Para No.3.2.5.2; Page No.B-15)

**Details regarding losses resulting from the misappropriation of Income Tax, GST, and Labour Welfare Fund deductions: These funds, originally deducted from expenditure vouchers, were transferred to the bank accounts of relatives of the involved individual instead of being remitted to the Government Head of Account in the Manikandam and Thiruverumbur Panchayat Unions of Tiruchirappalli District.**

**I) Manikandam Panchayat Union – Details of Income Tax TDS deducted and transferred to the individual's bank account:**

S. No.	Cheque No./ Date	Amount (in Rs.)	Name of the Bank	Bank Account Number – Name	Date of Credit in Bank
<b>Zero Balance Account</b>					
1	639126 / 21.09.2022	45824	State Bank of India	20032555242-Kani	21.09.2022
2	699959 / 14.10.2022	9570	Bank of Baroda	37600100005957- Kani	15.10.2022
3	699968 / 31.10.2022	12887	State Bank of India	40523470292- Rameesh Raja	04.11.2022
4	699972 / 31.10.2022	25645	State Bank of India	20032555242-Kani	03.11.2022
5	699987 / 30.11.2022	103356	Bank of Baroda	37600100007128- Rashid Raja	02.12.2022
6	313762 / 31.01.2023	47952	City Union Bank	500101013267457- Rameesh Raja	03.02.2023
7	313778 / 07.03.2023	1790	Canara Bank	1222101111178- Rameesh Raja	07.03.2023
	<b>Total</b>	<b>247024</b>			
<b>Nammaku Naame Thittam (NNT)</b>					
8	652532/ 09.01.2023	29043	Indian Bank	6726141047- Kani	11.01.2023
	<b>Total</b>	<b>29043</b>			
<b>PMAGY</b>					
9	654508/ 03.10.2022	12137	Bank of Baroda	37600100005957- Kani	03.10.2022
	<b>Total</b>	<b>12137</b>			
<b>Special Program (AD Welfare)</b>					
10	651959/ 29.08.2022	5232	State Bank of India	40523470292- Rameesh Raja	01.09.2022
	<b>Total</b>	<b>5232</b>			



Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>15th Finance Commission Grant (District Panchayat)</b>					
11	029154/ 31.01.2023	10987	State Bank of India	20032555242-Kani	02.02.2023
	Total	10987			
<b>State Finance Commission Grant (District Panchayat)</b>					
12	973429/ 26.08.2022	45968	City Union Bank	500101011143781- Rashid Raja	29.08.2022
13	973436/ 31.01.2023	4921	State Bank of India	20032555242-Kani	02.02.2023
	Total	50889			
<b>CSIDS</b>					
14	643605/ 29.08.2022	3402	State Bank of India	20032555242-Kani	01.09.2022
15	651802/ 29.09.2022	1500	Indian Bank	6726141047- Kani	30.09.2022
16	651807/ 28.10.2022	4502	Indian Bank	6726141047- Kani	29.10.2022
17	651814/ 31.01.2023	18651	State Bank of India	20032555242-Kani	31.01.2023
	Total	28055			
<b>PMKKKY</b>					
18	003481/ 22.11.2022	29910	City Union Bank	500101013267457- Rameesh Raja	23.11.2022
19	003484/ 31.01.2023	30603	State Bank of India	20032555242-Kani	31.01.2023
	Total	60513			
<b>Union Deposit Account</b>					
20	651652/ 29.08.2022	45338	City Union Bank	500101011143781- Rashid Raja	30.08.2022
21	651654/ 28.10.2022	33394	State Bank of India	20032555242-Kani	29.10.2022
22	651658/ 30.11.2022	22946	Bank of Baroda	37600100005957- Kani	08.12.2022
	Total	101678			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>Samathuvapuram Housing Scheme</b>					
23	003302/ 28.10.2022	18234	Bank of Baroda	37600100005957- Kani	29.10.2022
24	003316/ 30.12.2022	1350	Bank of Baroda	37600100005957- Kani	11.01.2023
25	029853/ 31.01.2023	5201	State Bank of India	20032555242-Kani	06.02.2023
	<b>Total</b>	<b>24785</b>			
<b>Member of Parliament Local Area Development Scheme (MPLADS)</b>					
26	003363/ 29.09.2022	12000	State Bank of India	40523470292- Rameesh Raja	29.09.2022
27	003368/ 14.12.2022	20000	Indian Bank	6726141047- Kani	15.12.2022
28	003373/ 07.02.2023	10000	Indian Bank	6726141047- Kani	08.02.2023
	<b>Total</b>	<b>42000</b>			
<b>AGAMT - Library</b>					
29	638999/ 27.02.2023	8370	State Bank of India	20032555242-Kani	27.02.2023
	<b>Total</b>	<b>8370</b>			
<b>AGAMT - 2021-2022</b>					
30	653322/ 18.01.2023	34890	Indian Bank	6726141047- Kani	20.01.2023
31	653325/ 24.02.2023	13458	Indian Bank	6726141047- Kani	02.03.2023
	<b>Total</b>	<b>48348</b>			
	<b>Grand Total</b>	<b>669061</b>			

**II) Manikandam Panchayat Union – Details of Labour Welfare Fund (LWF) amount deducted and transferred into the individual's bank accounts**

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>Zero Balance Account</b>					
1	639125/ 20.09.2022	473157	City Union Bank	500101011143781- Rashid Raja	20.09.2022
2	639128/ 21.09.2022	91649	State Bank of India	20032555242-Kani	21.09.2022
3	699953/ 30.09.2022	109905	State Bank of India	40523470292- Rameesh Raja	30.09.2022
4	699960/ 14.10.2022	500869	State Bank of India	20032555242-Kani	17.10.2022
5	699966/ 31.10.2022	95907	Indian Bank	122210111178- Rameesh Raja	09.11.2022
6	699969/ 31.10.2022	25724	Indian Bank	6726141047- Kani	04.11.2022
7	699974/ 31.10.2022	55014	Indian Bank	6726141047- Kani	03.11.2022
8	699989/ 30.11.2022	134575	City Union Bank	500101013267457- Rameesh Raja	02.12.2022
9	313759/ 13.01.2023	528112	State Bank of India	20032555242-Kani	18.01.2023
10	313764/ 31.01.2023	70452	State Bank of India	40523470292- Rameesh Raja	03.02.2023
11	313780/ 07.03.2023	349875	Bank of Baroda	500101011143781- Rashid Raja	07.03.2023
12	313785/ 31.03.2023	349875	Bank of Baroda	500101011143781- Rashid Raja	18.04.2023
	<b>Total</b>	<b>2785114</b>			
<b>Nammaku Naame Thittam (NNT)</b>					
13	652334/ 09.01.2023	58086	City Union Bank	500101013267457- Rameesh Raja	11.01.2023
	<b>Total</b>	<b>58086</b>			
<b>PMAGY</b>					
14	654510/ 03.10.2022	24274	Bank of Baroda	37600100005957- Kani	03.10.2022
	<b>Total</b>	<b>24274</b>			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>Special Program (AD Welfare)</b>					
15	639111/ 29.08.2022	5232	State Bank of India	40523470292- Rameesh Raja	01.09.2022
	Total	5232			
<b>15th Finance Commission Grant (District Panchayat)</b>					
16	029156/ 31.01.2023	21974	Indian Bank	6726141047- Kani	02.02.2023
	Total	21974			
<b>State Finance Commission Grant (District Panchayat)</b>					
17	973431/ 26.08.2022	45968	City Union Bank	500101011143781- Rashid Raja	29.08.2022
18	973433/ 20.09.2022	14030	City Union Bank	500101011143781- Rashid Raja	21.09.2022
19	973438/ 31.01.2023	9842	Bank of Baroda	37600100005957- Kani	02.02.2023
	Total	69840			
<b>CSIDS</b>					
20	651801/ 20.09.2022	25930	State Bank of India	40523470292- Rameesh Raja	21.09.2022
21	651804/ 29.09.2022	3000	Indian Bank	6726141047- Kani	30.09.2022
22	651809/ 28.10.2022	9004	Bank of Baroda	37600100005957- Kani	29.10.2022
23	651816/ 31.01.2023	37302	Indian Bank	7323401417- Rameesh Raja	31.01.2023
	Total	75236			
<b>IGFF</b>					
24	646409/ 20.09.2022	43125	State Bank of India	20032555242-Kani	21.09.2022
	Total	43125			
<b>PMKKKY</b>					
25	003060/ 22.11.2022	59820	Bank of Baroda	37600100005957- Kani	23.11.2022

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
26	003486/ 31.01.2023	61206	Indian Bank	7323401417- Rameesh Raja	31.01.2023
	Total	121026			
<b>Union Deposit Account</b>					
27	651650/ 29.08.2022	50692	City Union Bank	500101011143781- Rashid Raja	30.08.2022
28	651653/ 20.09.2022	274677	Canara Bank	1222101111178- Rameesh Raja	20.09.2022
29	651656/ 28.10.2022	66788	State Bank of India	40523470292- Rameesh Raja	29.10.2022
30	651660/ 30.11.2022	45892	City Union Bank	500101013267457- Rameesh Raja	07.12.2022
	Total	438049			
<b>Samathuvapuram Housing Scheme</b>					
31	003304/ 28.10.2022	18234	Indian Bank	6726141047- Kani	29.10.2022
32	029855/ 31.01.2023	5201	Indian Bank	6726141047- Kani	06.02.2023
	Total	23435			
<b>Parliament Local Area Development Scheme MPLADS</b>					
33	003362/ 20.09.2022	74208	City Union Bank	500101011143781- Rashid Raja	21.09.2022
34	003365/ 29.09.2022	12000	State Bank of India	40523470292- Rameesh Raja	29.09.2022
35	003370/ 14.12.2022	20000	Bank of Baroda	37600100005957- Kani	15.12.2022
36	003375/ 07.02.2023	10000	City Union Bank	500101011143781- Rashid Raja	08.02.2023
	Total	116208			
<b>AGAMT - Library</b>					
37	639000/ 27.02.2023	2750	State Bank of India	1222101111178- Rameesh Raja	05.03.2023
	Total	2750			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>AGAMT – 2021–2022</b>					
38	653326/ 24.02.2023	26916	Bank of Baroda	37600100005957– Kani	02.03.2023
39	653334/ 31.03.2023	51296	Indian Bank	6726141047– Kani	10.04.2023
	<b>Total</b>	<b>78212</b>			
<b>AGAMT – 2022–2023</b>					
40	639590/ 31.03.2023	86268	Indian Bank	6726141047– Kani	10.04.2023
	<b>Total</b>	<b>86268</b>			
	<b>Grand Total</b>	<b>3948829</b>			

**III) Manikandam Panchayat Union – Details of Labour Welfare Fund (LWF) amount deducted and transferred into the individual's bank accounts**

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>Zero Balance Account</b>					
1	639127/ 21.09.2022	50340	Canara Bank	1222101111178– Rameesh Raja	21.09.2022
2	699954/ 30.09.2022	54950	Canara Bank	1222101111178– Rameesh Raja	30.09.2022
3	699965/ 31.10.2022	47410	Bank of Baroda	37600100005957– Kani	04.11.2022
4	699970/ 31.10.2022	12910	Canara Bank	1222101111178– Rameesh Raja	04.11.2022
5	699973/31.10.2022	27500	Bank of Baroda	37600100005957– Kani	03.11.2022
6	699988/ 30.11.2022	54000	Indian Bank	6726141047– Kani	02.12.2022
7	699992/ 30.11.2022	7050	State Bank of India	20032555242–Kani	27.12.2022
8	313751/ 30.12.2022	12070	Canara Bank	1222101111178– Rameesh Raja	11.01.2023
9	313763/31.01.2023	27022	Bank of Baroda	37600100005957– Kani	03.02.2023
	<b>Total</b>	<b>293252</b>			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>Nammaku Naame Thittam (NNT)</b>					
10	652533/ 09.01.2023	30000	Bank of Baroda	37600100005957- Kani	11.01.2023
	<b>Total</b>	30000			
<b>PMAGY</b>					
11	654509/ 03.10.2022	12200	Bank of Baroda	37600100005957- Kani	03.10.2022
	<b>Total</b>	12200			
<b>Special Program (AD Welfare)</b>					
12	651960/ 29.08.2022	3000	Indian Bank	6726141047- Kani	30.09.2022
13	639115/ 30.11.2022	10000	State Bank of India	20032555242-Kani	16.12.2022
	<b>Total</b>	13000			
<b>15th Finance Commission Grant (District Panchayat)</b>					
14	029149/ 30.11.2022	8490	State Bank of India	40523470292- Rameesh Raja	15.12.2022
15	029155/ 31.01.2023	11000	Canara Bank	1222101111178- Rameesh Raja	02.02.2022
	<b>Total</b>	19490			
<b>State Finance Commission Grant (District Panchayat)</b>					
16	973430/ 26.08.2022	26000	Canara Bank	1222101111178- Rameesh Raja	29.08.2022
17	973437/ 31.01.2023	5500	Canara Bank	1222101111178- Rameesh Raja	02.02.2023
18	737228/ 28.02.2023	29980	Bank of Baroda	37600100005957- Kani	02.03.2023
19	737261/ 31.03.2023	13970	State Bank of India	20032555242-Kani	18.04.2023
	<b>Total</b>	75450			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>CSIDS</b>					
20	643609/ 29.08.2022	3820	Canara Bank	1222101111178- Rameesh Raja	01.09.2022
21	651803/ 29.09.2022	1760	Bank of Baroda	37600100005957- Kani	30.09.2022
22	651808/ 28.10.2022	4520	Bank of Baroda	37600100007128- Rashid Raja	29.10.2022
23	651815/ 31.01.2023	19315	Bank of Baroda	37600100005957- Kani	31.01.2023
24	651820/ 28.02.2023	15470	C Canara Bank ity Union Bank	500101011143781- Rashid Raja	06.03.2023
	<b>Total</b>	44885			
<b>PMKKKY</b>					
25	003059/ 22.11.2022	29950	Indian Bank	6726141047- Kani	23.11.2022
26	003485/ 31.01.2023	30630	Bank of Baroda	37600100005957- Kani	31.01.2023
	<b>Total</b>	60580			
<b>Union Deposit Account</b>					
27	651649/ 29.08.2022	26000	Canara Bank	1222101111178- Rameesh Raja	30.08.2022
28	651655/ 28.10.2022	35020	Canara Bank	1222101111178- Rameesh Raja	29.10.2022
29	651659/ 30.11.2022	23000	Indian Bank	6726141047- Kani	07.12.2022
	<b>Total</b>	84020			
<b>Samathuvapuram Housing Scheme</b>					
30	003303/ 28.10.2022	18000	Bank of Baroda	37600100007128- Rashid Raja	29.10.2022
31	029854/ 31.01.2023	3050	Bank of Baroda	37600100005957- Kani	06.02.2023
	<b>Total</b>	21050			



Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>Parliament Local Area Development Scheme MPLADS</b>					
32	003364/ 29.09.2022	6000	State Bank of India	40523470292- Rameesh Raja	29.09.2022
33	003369/ 14.12.2022	10000	Indian Bank	6726141047- Kani	08.02.2023
34	003374/ 07.02.2023	5000	Canara Bank	1222101111178- Rameesh Raja	08.02.2023
35	033888/ 31.03.2023	23000	Bank of Baroda	37600100005957- Kani	18.04.2023
	Total	44000			
<b>AGAMT - Library</b>					
36	638998/ 27.02.2023	8670	Indian Bank	6726141047- Kani	06.03.2023
	Total	8670			
<b>AGAMT - 2021-2022</b>					
37	653324/ 24.02.2023	13490	State Bank of India	20032555242-Kani	02.03.2023
38	653333/ 31.03.2023	25876	State Bank of India	20032555242-Kani	10.04.2023
	Total	39366			
<b>AGAMT - 2022-2023</b>					
39	639589 31.03.2023	43680	Indian Bank	6726141047- Kani	10.04.2023
	Total	43680			
	<b>Grand Total</b>	<b>789643</b>			

**IV) Thiruverumbur Panchayat Union – Details of Income Tax TDS deducted and transferred into the individual's bank accounts**

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
Zero Balance					
1	735511/29.10.2021	35355	State Bank of India	40523470292- Rameesh Raja	02.11.2021
2	735520/22.11.2021	40215	State Bank of India	40523470292- Rameesh Raja	22.11.2021
3	735529/30.11.2021	2185	State Bank of India	40523470292- Rameesh Raja	01.12.2021
4	735549/29.12.2021	67435	State Bank of India	40523470292- Rameesh Raja	30.12.2021
5	735565/28.01.2022	71353	State Bank of India	40523470292- Rameesh Raja	29.01.2022
6	064446/28.02.2022	24466	State Bank of India	40523470292- Rameesh Raja	28.02.2022
7	064478/30.04.2022	82684	State Bank of India	40523470292- Rameesh Raja	30.04.2022
8	064493/30.05.2022	13445	State Bank of India	40523470292- Rameesh Raja	31.05.2022
9	064510/29.06.2022	50639	City Union Bank	500101011143781- Rashid Raja	29.06.2022
10	064525/28.07.2022	87783	City Union Bank	500101011143781- Rashid Raja	28.07.2022
11	849099/29.04.2021	19307	State Bank of India	20032555242-Kani	30.04.2021
12	849110/28.05.2021	32693	State Bank of India	20032555242-Kani	31.05.2021
13	849131/29.07.2021	60833	State Bank of India	20032555242-Kani	30.07.2021
14	849137/04.08.2021	8906	State Bank of India	20032555242-Kani	04.08.2021
15	849147/31.08.2021	13227	State Bank of India	20032555242-Kani	31.08.2021
16	735489/29.09.2021	43149	State Bank of India	20032555242-Kani	29.09.2021
17	735484/29.09.2021	89991	State Bank of India	20032555242-Kani	29.09.2021
18	735491/29.09.2021	2100	State Bank of India	20032555242-Kani	06.10.2021
19	735504/12.10.2021	8974	State Bank of India	20032555242-Kani	13.10.2021
20	735534/03.12.2021	17275	State Bank of India	20032555242-Kani	03.12.2021

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
21	735545/28.12.2021	3540	State Bank of India	20032555242-Kani	29.12.2021
22	064453/04.03.2022	17660	State Bank of India	20032555242-Kani	04.03.2022
23	064461/17.03.2022	66176	State Bank of India	20032555242-Kani	18.03.2022
24	064497/31.05.2022	12000	State Bank of India	20032555242-Kani	01.06.2022
	<b>Total</b>	<b>871391</b>			
<b>SFC (DP)</b>					
25	561106/29.10.2021	6998	State Bank of India	40523470292- Rameesh Raja	02.11.2021
26	561110/30.11.2021	7992	State Bank of India	40523470292- Rameesh Raja	01.12.2021
27	559888/30.04.2021	3699	State Bank of India	20032555242-Kani	05.05.2021
28	559892/27.05.2021	5851	State Bank of India	20032555242-Kani	28.05.2021
29	559896/30.06.2021	2198	State Bank of India	20032555242-Kani	01.07.2021
30	559900/29.07.2021	1096	State Bank of India	20032555242-Kani	30.07.2021
31	561114/31.12.2021	20994	State Bank of India	20032555242-Kani	04.01.2022
32	064262/26.07.2022	13996	State Bank of India	20032555242-Kani	28.07.2022
	<b>Total</b>	<b>62824</b>			
<b>RCSIDS</b>					
33	000155/26.07.2022	1399	State Bank of India	40523470292- Rameesh Raja	28.07.2022
34	000151/30.05.2022	4782	State Bank of India	20032555242-Kani	31.05.2022
	<b>Total</b>	<b>6181</b>			
<b>LFD-I</b>					
35	904078/13.08.2020	2697	City Union Bank	500101011143781- Rashid Raja	13.08.2020
36	560834/28.10.2020	49469	City Union Bank	500101011143781- Rashid Raja	28.10.2020
37	560924/05.01.2021	1997	City Union Bank	500101011143781- Rashid Raja	08.01.2021
	<b>Total</b>	<b>54163</b>			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>15th FC (DP)</b>					
38	734985/28.04.2022	2296	City Union Bank	500101011143781- Rashid Raja	06.05.2022
39	000001/29.10.2021	9799	State Bank of India	20032555242-Kani	09.11.2021
40	734977/31.12.2021	1146	State Bank of India	20032555242-Kani	20.01.2022
41	734981/16.02.2022	4996	State Bank of India	20032555242-Kani	17.02.2022
42	734989/30.05.2022	1248	State Bank of India	20032555242-Kani	31.05.2022
43	734996/30.06.2022	7990	State Bank of India	20032555242-Kani	30.06.2022
	Total	27475			
<b>ICDS</b>					
44	000145/28.04.2022	2883	City Union Bank	500101011143781- Rashid Raja	06.05.2022
	Total	2883			
<b>V (Gas)</b>					
45	084313/09.12.2021	13040	State Bank of India	20032555242-Kani	13.12.2021
	Total	13040			
<b>CSIDS</b>					
46	000139/29.01.2022	6517	State Bank of India	20032555242-Kani	29.01.2022
	Total	6517			
<b>MP</b>					
47	561471/01.07.2022	13996	State Bank of India	20032555242-Kani	02.07.2022
	Total	13996			
	<b>Grand Total</b>	1058470			

**V) Thiruverumbur Panchayat Union – GST TDS deducted and transferred into the individual's bank accounts:**

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
Zero Balance					
1	735510/29.10.2021	136014	State Bank of India	40523470292– Rameesh Raja	02.11.2021
2	735522/22.11.2021	82707	State Bank of India	40523470292– Rameesh Raja	22.11.2021
3	735531/30.11.2021	4370	State Bank of India	40523470292– Rameesh Raja	01.12.2021
4	735528/3.11.2021	88872	State Bank of India	40523470292– Rameesh Raja	01.12.2021
5	735551/29.12.2021	85610	State Bank of India	40523470292– Rameesh Raja	30.12.2021
6	735558/12.01.2022	167053	State Bank of India	40523470292– Rameesh Raja	12.01.2022
7	735567/28.01.2022	102839	State Bank of India	40523470292– Rameesh Raja	29.01.2022
8	064448/28.02.2022	47266	State Bank of India	40523470292– Rameesh Raja	28.02.2022
9	064495/30.05.2022	26890	State Bank of India	40523470292– Rameesh Raja	31.05.2022
10	064503/31.05.2022	125572	State Bank of India	40523470292– Rameesh Raja	02.06.2022
11	064462/17.03.2022	1562	City Union Bank	500101011143781– Rashid Raja	18.03.2022
12	064481/30.04.2022	161224	City Union Bank	500101011143781– Rashid Raja	30.04.2022
13	064500/31.05.2022	93320	City Union Bank	500101011143781– Rashid Raja	01.06.2022
14	064512/29.06.2022	101278	City Union Bank	500101011143781– Rashid Raja	29.06.2022
15	064516/30.06.2022	71456	City Union Bank	500101011143781– Rashid Raja	30.06.2022
16	064527/28.07.2022	170004	City Union Bank	500101011143781– Rashid Raja	28.07.2022
17	849075/26.02.2021	12546	State Bank of India	20032555242–Kani	03.03.2021
18	849102/29.04.2021	37946	State Bank of India	20032555242–Kani	30.04.2023
19	849124/30.06.2021	32660	State Bank of India	20032555242–Kani	01.07.2021
20	849133/29.07.2021	117282	State Bank of India	20032555242–Kani	30.07.2021

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
21	849149/31.08.2021	25668	State Bank of India	20032555242-Kani	31.08.2021
22	735486/29.09.2021	89992	State Bank of India	20032555242-Kani	29.09.2021
23	735496/30.09.2021	23451	State Bank of India	20032555242-Kani	04.10.2021
24	735525/29.11.2021	62489	State Bank of India	20032555242-Kani	29.11.2021
25	735532/30.11.2021	73381	State Bank of India	20032555242-Kani	03.12.2021
26	735335/03.12.2021	28446	State Bank of India	20032555242-Kani	03.12.2021
27	735547/28.12.2021	1464	State Bank of India	20032555242-Kani	29.12.2021
28	064454/04.03.2022	35320	State Bank of India	20032555242-Kani	04.03.2022
29	064463/17.03.2022	126998	State Bank of India	20032555242-Kani	18.03.2022
30	064471/31.03.2022	7548	State Bank of India	20032555242-Kani	31.03.2022
31	064499/31.05.2022	12000	State Bank of India	20032555242-Kani	01.06.2022
	<b>Total</b>	<b>2153228</b>			
<b>SFC (DP)</b>					
32	561108/29.10.2021	13996	State Bank of India	40523470292- Rameesh Raja	02.11.2021
33	561112/30.11.2021	7992	State Bank of India	40523470292- Rameesh Raja	01.12.2021
34	561117/12.01.2022	4000	State Bank of India	40523470292- Rameesh Raja	12.01.2022
35	559890/30.04.2021	7398	State Bank of India	20032555242-Kani	05.05.2021
36	559894/27.05.2021	11702	State Bank of India	20032555242-Kani	28.05.2021
37	559898/30.06.2021	4396	State Bank of India	20032555242-Kani	01.07.2021
38	561102/29.07.2021	2192	State Bank of India	20032555242-Kani	30.07.2021
39	561116/31.12.2021	41988	State Bank of India	20032555242-Kani	04.01.2022
40	561123/11.03.2022	30694	State Bank of India	20032555242-Kani	11.03.2022
41	064264/26.07.2022	13996	State Bank of India	20032555242-Kani	28.07.2022
	<b>Total</b>	<b>138354</b>			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>RCSIDS</b>					
42	000137/12.01.2022	43222	State Bank of India	40523470292- Rameesh Raja	12.01.2022
43	000157/26.07.2022	2798	State Bank of India	40523470292- Rameesh Raja	28.07.2022
44	000153/30.05.2022	9564	State Bank of India	20032555242-Kani	31.05.2022
	<b>Total</b>	<b>55584</b>			
<b>LFD-I</b>					
45	560919/31.12.2020	4990	City Union Bank	500101011143781- Rashid Raja	31.12.2020
46	732077/05.01.2021	3994	City Union Bank	500101011143781- Rashid Raja	06.01.2021
47	732103/27.01.2021	43346	City Union Bank	500101011143781- Rashid Raja	27.01.2021
	<b>Total</b>	<b>52330</b>			
<b>15th FC (DP)</b>					
48	734987/28.04.2022	4592	City Union Bank	500101011143781- Rashid Raja	06.05.2022
49	000003/29.10.2021	19598	State Bank of India	20032555242-Kani	09.11.2021
50	734979/31.12.2021	2292	State Bank of India	20032555242-Kani	20.01.2022
51	734983/16.02.2022	9992	State Bank of India	20032555242-Kani	17.02.2022
52	734996/30.06.2022	15980	State Bank of India	20032555242-Kani	30.06.2022
	<b>Total</b>	<b>52454</b>			
<b>ICDS</b>					
53	000147/28.04.2022	5766	City Union Bank	500101011143781- Rashid Raja	06.05.2022
	<b>Total</b>	<b>5766</b>			
<b>V (Gas)</b>					
54	084312/09.12.2021	13040	State Bank of India	20032555242-Kani	13.12.2021
	<b>Total</b>	<b>13040</b>			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>CSIDS</b>					
55	000133/30.09.2021	21614	State Bank of India	20032555242-Kani	30.09.2021
56	000141/29.01.2022	13034	State Bank of India	20032555242-Kani	29.01.2022
	Total	34648			
<b>MP</b>					
57	561468/25.11.2021	7975	State Bank of India	20032555242-Kani	29.11.2021
58	561473/01.07.2022	13996	State Bank of India	20032555242-Kani	02.07.2022
	Total	21971			
<b>World Bank Performance Bank</b>					
59	000053/12.04.2022	46371	City Union Bank	500101011143781- Rashid Raja	13.04.2022
	Total	46371			
<b>Closed Deposit Account</b>					
60	000013/24.09.2021	357	State Bank of India	20032555242-Kani	01.10.2021
	Total	357			
<b>IWSC</b>					
61	561468/25.11.2021	1939	State Bank of India	20032555242-Kani	29.11.2021
62	318631/24.02.2022	3713	State Bank of India	20032555242-Kani	25.02.2022
	Total	5652			
	<b>Grand Total</b>	2579755			



**VI) Manikandam Panchayat Union – Details of amount deducted from Labour Welfare Fund transferred into the individual's bank accounts**

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
Zero Balance					
1	064470/31.03.2022	6000	City Union Bank	500101011143781– Rashid Raja	31.03.2022
2	064467/31.03.2022	17400	City Union Bank	500101011143781– Rashid Raja	31.03.2022
3	849073/26.02.2021	6380	Canara Bank	1222101111178– Rameesh Raja	03.03.2021
4	849101/29.04.2021	21100	Canara Bank	1222101111178– Rameesh Raja	30.04.2021
5	849111/28.05.2021	30490	Canara Bank	1222101111178– Rameesh Raja	31.05.2021
6	849125/30.06.2021	9520	Canara Bank	1222101111178– Rameesh Raja	01.07.2021
7	849132/29.07.2021	71450	Canara Bank	1222101111178– Rameesh Raja	30.07.2021
8	849138/04.08.2021	5000	Canara Bank	1222101111178– Rameesh Raja	04.08.2021
9	849148/31.08.2021	12700	Canara Bank	1222101111178– Rameesh Raja	31.08.2021
10	735488/29.09.2021	21170	Canara Bank	1222101111178– Rameesh Raja	29.09.2021
11	735509/29.10.2021	70770	Canara Bank	1222101111178– Rameesh Raja	02.11.2021
12	735512/29.10.2021	26500	Canara Bank	1222101111178– Rameesh Raja	02.11.2021
13	735521/22.11.2021	42990	Canara Bank	1222101111178– Rameesh Raja	22.11.2021
14	735530/30.11.2021	2250	Canara Bank	1222101111178– Rameesh Raja	01.12.2021
15	735527/30.11.2021	44480	Canara Bank	1222101111178– Rameesh Raja	01.12.2021
16	735546/28.12.2021	732	Canara Bank	1222101111178– Rameesh Raja	29.12.2021
17	735553/29.12.2021	10000	Canara Bank	1222101111178– Rameesh Raja	30.12.2021
18	735550/29.12.2021	44480	Canara Bank	1222101111178– Rameesh Raja	30.12.2021
19	735566/28.01.2022	49893	Canara Bank	1222101111178– Rameesh Raja	29.01.2022

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
20	064447/28.02.2022	24820	Canara Bank	1222101111178- Rameesh Raja	28.02.2022
21	064460/17.03.2022	11803	Canara Bank	1222101111178- Rameesh Raja	18.03.2022
22	064479/30.04.2022	82275	Canara Bank	1222101111178- Rameesh Raja	30.04.2022
23	064495/30.05.2022	13460	Canara Bank	1222101111178- Rameesh Raja	31.05.2022
24	064498/31.05.2022	6000	Canara Bank	1222101111178- Rameesh Raja	01.06.2022
25	064502/31.05.2022	59410	Canara Bank	1222101111178- Rameesh Raja	02.06.2022
26	064511/29.6.2022	48520	Canara Bank	1222101111178- Rameesh Raja	29.06.2022
27	064515/30.06.2022	35780	Canara Bank	1222101111178- Rameesh Raja	30.06.2022
28	064526/28.07.2022	83120	Canara Bank	1222101111178- Rameesh Raja	28.07.2022
	<b>Total</b>	<b>858493</b>			
<b>SFC (DP)</b>					
29	849847/30.06.2020	4000	Canara Bank	1222101111178- Rameesh Raja	01.07.2020
30	559908/31.08.2020	29530	Canara Bank	1222101111178- Rameesh Raja	31.08.2020
31	559917/30.09.2020	16000	Canara Bank	1222101111178- Rameesh Raja	05.10.2020
32	559882/27.11.2020	3650	Canara Bank	1222101111178- Rameesh Raja	30.11.2020
33	559889/30.04.2021	3700	Canara Bank	1222101111178- Rameesh Raja	05.05.2021
34	559893/27.05.2021	6000	Canara Bank	1222101111178- Rameesh Raja	28.05.2021
35	559897/30.06.2021	2200	Canara Bank	1222101111178- Rameesh Raja	01.07.2021
36	561101/29.07.2021	1100	Canara Bank	1222101111178- Rameesh Raja	30.07.2021
37	561107/29.10.2021	7000	Canara Bank	1222101111178- Rameesh Raja	02.11.2021
38	561111/30.11.2021	4000	Canara Bank	1222101111178- Rameesh Raja	01.12.2021
39	561115/31.12.2021	21000	Canara Bank	1222101111178- Rameesh Raja	04.01.2022

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
40	561120/27.01.2022	6500	Canara Bank	1222101111178- Rameesh Raja	29.01.2022
41	064256/28.04.2022	42580	Canara Bank	1222101111178- Rameesh Raja	29.04.2022
42	064263/26.07.2022	7000	Canara Bank	1222101111178- Rameesh Raja	28.07.2022
	<b>Total</b>	154260			
<b>CGF</b>					
43	500889/30.04.2020	1762	Canara Bank	1222101111178- Rameesh Raja	30.04.2020
	<b>Total</b>	1762			
<b>LFD-I</b>					
44	559761/31.03.2020	25160	Canara Bank	1222101111178- Rameesh Raja	31.03.2020
45	559797/29.04.2020	309	Canara Bank	1222101111178- Rameesh Raja	30.04.2020
46	904029/29.05.2020	1185	Canara Bank	1222101111178- Rameesh Raja	29.05.2020
47	904053/30.06.2020	1230	Canara Bank	1222101111178- Rameesh Raja	01.07.2020
48	560387/31.08.2020	69941	Canara Bank	1222101111178- Rameesh Raja	31.08.2020
49	560448/30.09.2020	54056	Canara Bank	1222101111178- Rameesh Raja	30.09.2020
50	560835/28.10.2020	48930	Canara Bank	1222101111178- Rameesh Raja	28.10.2020
51	560889/27.11.2020	90494	Canara Bank	1222101111178- Rameesh Raja	30.11.2020
52	560918/31.12.2020	2420	Canara Bank	1222101111178- Rameesh Raja	31.12.2020
53	732102/27.01.2021	21640	Canara Bank	1222101111178- Rameesh Raja	27.01.2021
54	849087/30.03.2021	16370	Canara Bank	1222101111178- Rameesh Raja	31.03.2021
	<b>Total</b>	331735			
<b>LFD-V (Gas)</b>					
55	084311/09.12.2021	6520	Canara Bank	1222101111178- Rameesh Raja	13.12.2021
	<b>Total</b>	6520			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>15th FC (BP)</b>					
56	000002/29.10.2021	9830	Canara Bank	1222101111178- Rameesh Raja	09.11.2021
57	734978/31.12.2021	1150	Canara Bank	1222101111178- Rameesh Raja	20.01.2022
58	734982/16.02.2022	5000	Canara Bank	1222101111178- Rameesh Raja	17.02.2022
59	734986/28.04.2022	2300	Canara Bank	1222101111178- Rameesh Raja	06.05.2022
60	734990/30.05.2022	1250	Canara Bank	1222101111178- Rameesh Raja	31.05.2022
61	734995/30.06.2022	8000	Canara Bank	1222101111178- Rameesh Raja	30.06.2022
	<b>Total</b>	27530			
<b>SSS</b>					
62	735485/29.09.2021	45000	Canara Bank	1222101111178- Rameesh Raja	29.09.2021
	<b>Total</b>	45000			
<b>CSIDS</b>					
63	000123/31.12.2020	3500	Canara Bank	1222101111178- Rameesh Raja	31.12.2020
64	000132/30.09.2021	10820	Canara Bank	1222101111178- Rameesh Raja	30.09.2021
65	000140/29.01.2022	6800	Canara Bank	1222101111178- Rameesh Raja	29.01.2022
66	000146/28.04.2022	3550	Canara Bank	1222101111178- Rameesh Raja	06.05.2022
67	000152/30.05.2022	4885	Canara Bank	1222101111178- Rameesh Raja	31.05.2022
68	000156/26.07.2022	1400	Canara Bank	1222101111178- Rameesh Raja	28.07.2022
	<b>Total</b>	30955			
<b>MP</b>					
69	561472/01.07.2022	7000	Canara Bank	1222101111178- Rameesh Raja	02.07.2022
	<b>Total</b>	7000			

Sl.No.	Cheque No./Date	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>MLA</b>					
70	559307/30.06.2020	26500	Canara Bank	1222101111178– Rameesh Raja	01.07.2020
71	559316/31.07.2020	4000	Canara Bank	1222101111178– Rameesh Raja	31.07.2020
72	560180/31.08.2020	11500	Canara Bank	1222101111178– Rameesh Raja	31.08.2020
73	560190/30.09.2020	12000	Canara Bank	1222101111178– Rameesh Raja	30.09.2020
74	560406/28.10.2020	17000	Canara Bank	1222101111178– Rameesh Raja	02.11.2020
75	561127/27.11.2020	14720	Canara Bank	1222101111178– Rameesh Raja	30.11.2020
76	561140/22.01.2021	7000	Canara Bank	1222101111178– Rameesh Raja	27.01.2021
	<b>Total</b>	<b>92720</b>			
<b>Green House</b>					
77	507251/12.05.2020	207000	Canara Bank	1222101111178– Rameesh Raja	13.05.2020
78	507275/10.02.2021	73800	Canara Bank	1222101111178– Rameesh Raja	10.03.2021
79	507278/23.03.2021	84600	Canara Bank	1222101111178– Rameesh Raja	24.03.2021
	<b>Total</b>	<b>365400</b>			
<b>WBPIGF (SBM)</b>					
80	887838/06.08.2022	26250	Canara Bank	1222101111178– Rameesh Raja	06.08.2022
	<b>Total</b>	<b>26250</b>			
<b>IWSC</b>					
81	284969/31.03.2020	2000	Canara Bank	1222101111178– Rameesh Raja	03.04.2020
	<b>Total</b>	<b>2000</b>			
	<b>Grand Total</b>	<b>1949625</b>			

**Annexure – 2**

**(Reference: Para No.3.2.5.2, Page No.B-15)**

**Deposits collected from contractors and lapsed deposits were not returned to the designated accounts; instead, they were transferred into the bank accounts of the individual and their dependent relatives in Manikandam and Thiruverumbur Panchayat Unions in Tiruchirappalli District.**

**I) Manikandam Panchayat Union – Details of deposits received from contractors and transferred into the individual's bank accounts**

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
IGFF							
1	02/15.02.2023	646410/ 15.02.2023	N.K.S. Arputharaj	46656	Canara Bank	1222101111178- Rameesh Raja	15.02.2023
2	03/15.02.2023	646411/ 15.02.2023	S.P. Nallaiyan	186533	Indian Bank	6726141047- Kani	15.02.2023
3	04/15.02.2023	646412/ 15.02.2023	S. Kamaraj	32490	Bank of Baroda	37600100005957- Kani	15.02.2023
4	05/15.02.2023	646414/ 15.02.2023	B. Prabhakar	115264	State Bank of India	20032555242-Kani	15.02.2023
5	06/15.02.2023	646415/ 15.02.2023	N. Kumar	20447	State Bank of India	40523470292- Rameesh Raja	15.02.2023
6	07/15.02.2023	646416/ 15.02.2023	R. Vellaisamy	241067	City Union Bank	500101013267457- Rameesh Raja	15.02.2023
7	08/15.02.2023	646417/ 15.02.2023	R. Kalaiyarasi	37647	Indian Bank	7323401417- Rameesh Raja	15.02.2023
8	09/21.02.2023	646418/ 21.02.2023	N. Ramalingam	86112	State Bank of India	20032555242-Kani	21.02.2023

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
9	10/21.02.2023	646419/ 21.02.2023	Chamundeeswari Constructions	58627	City Union Bank	500101013267457- Rameesh Raja	21.02.2023
10	11/21.02.2023	646420/ 21.02.2023	R.Hariharasudhan	31972	Indian Bank	6726141047- Kani	21.02.2023
11	12/21.02.2023	645441/ 21.02.2023	G.Maruthairaj	18563	Bank of Baroda	37600100005957- Kani	21.02.2023
12	13/21.02.2023	645442/ 21.02.2023	Ravisekaran	11200	Indian Bank	7323401417- Rameesh Raja	21.02.2023
13	14/21.02.2023	645443/ 21.02.2023	S. Maruthai	7762	Canara Bank	1222101111178- Rameesh Raja	21.02.2023
14	15/21.02.2023	645444/ 21.02.2023	Velu	13533	State Bank of India	40523470292- Rameesh Raja	21.02.2023
15	16/28.03.2023	645445/ 28.03.2023	Navaneetharajan	1866	Canara Bank	1222101111178- Rameesh Raja	28.03.2023
16	17/28.03.2023	645446/ 28.03.2023	Manivel	5000	Indian Bank	6726141047- Kani	28.03.2023
17	18/28.03.2023	645447/ 28.03.2023	C. Selvam	7634	City Union Bank	500101011143781- Rashid Raja	28.03.2023
			<b>Total</b>	<b>922373</b>			
<b>SCPAR</b>							
18	02/15.12.2022	644721/ 15.12.2022	R. Kalaiyarasi	30000	Canara Bank	1222101111178- Rameesh Raja	15.02.2022
19	03/19.12.2022	644722/ 19.12.2022	Hariharasudhan	123220	Bank of Baroda	37600100005957- Kani	19.12.2022
20	04/19.12.2022	644723/ 19.12.2022	B. Prabhakar	263520	Indian Bank	7323401417- Rameesh Raja	19.12.2022
21	05/19.12.2022	644724/ 19.12.2022	S. Kamaraj	289248	City Union Bank	500101013267457- Rameesh Raja	19.12.2022

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
22	06/19.12.2022	644725/ 19.12.2022	K. Velu	95872	Canara Bank	1222101111178- Rameesh Raja	19.12.2022
23	07/27.12.2022	644726/ 27.12.2022	A. Shanmugam	276913	Indian Bank	6726141047- Kani	27.12.2022
24	08/09.02.2023	644727/ 09.02.2023	S. Maruthai	6072	Indian Bank	6726141047- Kani	09.02.2023
25	09/09.02.2023	644728/ 09.02.2023	G. Maruthairaj	103720	City Union Bank	500101013267457- Rameesh Raja	10.02.2023
26	10/09.02.2023	644729/ 09.02.2023	S.P. Nallaiyan	56659	State Bank of India	40523470292- Rameesh Raja	09.02.2023
27	11/09.02.2023	644730/ 09.02.2023	A. Balasubramanian	72492	Indian Bank	7323401417- Rameesh Raja	09.02.2023
28	12/09.02.2023	644731/ 09.02.2023	R. Renganathan	43735	Canara Bank	1222101111178- Rameesh Raja	09.02.2023
29	13/09.02.2023	644732/ 09.02.2023	N. Kumar	54535	Bank of Baroda	37600100005957- Kani	09.02.2023
30	14/10.02.2023	644733/ 10.02.2023	N. Kumar	25000	Bank of Baroda	37600100005957- Kani	10.02.2023
31	15/10.02.2023	644734/ 10.02.2023	Navamani Electricals	118353	City Union Bank	500101011143781- Rashid Raja	10.02.2023
32	16/10.02.2023	644735/ 10.02.2023	R. Ravisekaran	28132	State Bank of India	20032555242-Kani	10.02.2023
33	17/10.02.2023	644736/ 10.02.2023	N. Ramalingam	40504	Indian Bank	6726141047- Kani	10.02.2023
			<b>Total</b>	1627975			
<b>CSIDS</b>							
34	09/27.03.2023	312853/ 27.03.2023	S. Kamaraj	17463	State Bank of India	20032555242-Kani	27.03.2023



Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
35	11/27.03.2023	312855/ 27.03.2023	S.P. Nallaiyan	23606	City Union Bank	500101011143781- Rashid Raja	27.03.2023
36	12/27.03.2023	312856/ 27.03.2023	Sivasamy	80439	Bank of Baroda	37600100005957- Kani	27.03.2023
37	13/27.03.2023	312857/ 27.03.2023	G. Maruthairaj	23312	City Union Bank	500101013267457- Rameesh Raja	27.03.2023
38	15/27.03.2023	312859/ 27.03.2023	N.K.S. Arputha Raj	127870	Indian Bank	7323401417- Rameesh Raja	27.03.2023
39	16/27.03.2023	312860/ 27.03.2023	N. Ramalingam	3259	Canara Bank	1222101111178- Rameesh Raja	27.03.2023
40	17/27.03.2023	312861/ 27.03.2023	Hariharasudhan	58417	Indian Bank	6726141047- Kani	27.03.2023
			<b>Total</b>	<b>334366</b>			
<b>State Finance Commission Grant (District Panchayat)</b>							
41	30/09.03.2023	737233/ 09.03.2023	R. Hariharasudhan	30600	State Bank of India	20032555242-Kani	09.03.2023
42	31/13.03.2023	737234/ 13.03.2023	A. Karuppiyah	83403	State Bank of India	20032555242-Kani	13.03.2023
43	32/13.03.2023	737235/ 13.03.2023	David Savarimuthu	58185	Bank of Baroda	37600100005957- Kani	13.03.2023
44	33/13.03.2023	737236/ 13.03.2023	N.K.S. Arputaraj	28158	Bank of Baroda	37600100005957- Kani	17.03.2023
45	34/13.03.2023	737237/ 13.03.2023	S. Kamaraj	68447	State Bank of India	40523470292- Rameesh Raja	13.03.2023
46	35/13.03.2023	737238/ 13.03.2023	N. Ramalingam	56023	Canara Bank	1222101111178- Rameesh Raja	13.03.2023
47	36/13.03.2023	737239/ 13.03.2023	Aqua Superpower	125933	City Union Bank	500101011143781- Rashid Raja	13.03.2023

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
48	37/13.03.2023	737240/ 13.03.2023	Bharat Power Engineering	92050	City Union Bank	500101013267457- Rameesh Raja	13.03.2023
49	38/13.03.2023	737241/ 13.03.2023	Water Engineers	22500	City Union Bank	500101011143781- Rashid Raja	13.03.2023
50	39/13.03.2023	737242/ 13.03.2023	Sankaran	42820	Bank of Baroda	37600100007128- Rashid Raja	13.03.2023
51	40/17.03.2023	737243/ 17.03.2023	Seoul India Ventures	10580	City Union Bank	500101013267457- Rameesh Raja	17.03.2023
52	41/17.03.2023	737244/ 17.03.2023	B. Sivasamy	14700	State Bank of India	20032555242-Kani	17.03.2023
53	43/17.03.2023	737246/ 17.03.2023	B. Sivasamy	14000	State Bank of India	40523470292- Rameesh Raja	17.03.2023
54	44/17.03.2023	737247/ 17.03.2023	R. Kalaiyarasi	14496	Canara Bank	1222101111178- Rameesh Raja	17.03.2023
55	46/28.03.2023	737249/ 28.03.2023	David Savarimuthu	1250	Bank of Baroda	37600100005957- Kani	29.03.2023
56	47/28.03.2023	737250/ 28.03.2023	K. Natarajan	1250	State Bank of India	20032555242-Kani	28.03.2023
57	48/28.03.2023	737251/ 28.03.2023	S. Maruthai	7690	Bank of Baroda	37600100007128- Rashid Raja	28.03.2023
58	49/28.03.2023	737252/ 28.03.2023	S. Kamaraj	20770	City Union Bank	500101013267457- Rameesh Raja	28.03.2023
59	50/28.03.2023	737253/ 28.03.2023	K. Jayaraman	2000	Canara Bank	1222101111178- Rameesh Raja	28.03.2023

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
60	51/28.03.2023	737254/ 28.03.2023	AS Solar Enterprises	19998	City Union Bank	500101011143781- Rashid Raja	28.03.2023
61	52/28.03.2023	737257/ 28.03.2023	Sri Samundiswari Constructions	14972	City Union Bank	500101011143781- Rashid Raja	29.03.2023
62	53/28.03.2023	737258/ 28.03.2023	A. Shanmugam	1000	Bank of Baroda	37600100005957- Kani	28.03.2023
			<b>Total</b>	<b>730825</b>			
<b>Union Deposit Account</b>							
63	04/29.03.2023	313302/ 29.03.2023	N.K.S. Arputaraj	7750	Canara Bank	1222101111178- Rameesh Raja	29.03.2023
64	05/29.03.2023	313303/ 29.03.2023	G. Rethinamoorthy	45121	State Bank of India	40523470292- Rameesh Raja	29.03.2023
65	06/29.03.2023	313304/ 29.03.2023	David Savarimuthu	20750	Indian Bank	7323401417- Rameesh Raja	29.03.2023
66	07/29.03.2023	313305/ 29.03.2023	Kalaiyarasi	155862	Bank of Baroda	37600100005957- Kani	29.03.2023
67	08/29.03.2023	313306/ 29.03.2023	S. Kamaraj	16000	State Bank of India	20032555242-Kani	29.03.2023
68	09/29.03.2023	313307/ 29.03.2023	Manivel	6600	City Union Bank	500101011143781- Rashid Raja	29.03.2023
69	10/29.03.2023	313308/ 29.03.2023	S. Maruthai	22484	City Union Bank	500101013267457- Rameesh Raja	29.03.2023
70	11/29.03.2023	313309/ 29.03.2023	S.P. Nallaiyan	92119	Indian Bank	6726141047- Kani	29.03.2023
71	12/29.03.2023	313310/ 29.03.2023	A. Shanmugam	15000	Bank of Baroda	37600100007128- Rashid Raja	29.03.2023

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
72	13,14/31.03.2023	313311/ 31.03.2023	G. Maruthairaj	9975	Canara Bank	1222101111178- Rameesh Raja	31.03.2023
73	15,16/31.03.2023	313312/ 31.03.2023	M. Periyasamy	44048	Bank of Baroda	37600100005957- Kani	31.03.2023
74	17,18/31.03.2023	313313/ 31.03.2023	Sivasamy	7593	State Bank of India	20032555242-Kani	31.03.2023
75	19,20/31.03.2023	313314/ 31.03.2023	Karuppiah	77592	City Union Bank	500101013267457- Rameesh Raja	31.03.2023
76	21/31.03.2023	313315/ 31.03.2023	T.K. Tirupathi	43522	State Bank of India	40523470292- Rameesh Raja	31.03.2023
77	22/31.03.2023	313316/ 31.03.2023	S. Kamaraj	6735	Bank of Baroda	37600100007128- Rashid Raja	31.03.2023
78	23/31.03.2023	313318/ 31.03.2023	A.N. Construction	79681	Indian Bank	7323401417- Rameesh Raja	31.03.2023
79	24/31.03.2023	313319/ 31.03.2023	Hariharasudhan	5026	City Union Bank	500101011143781- Rashid Raja	31.03.2023
80	25/31.03.2023	313320/ 31.03.2023	N. Ramalingam	93641	Indian Bank	6726141047- Kani	31.03.2023
			<b>Total</b>	749499			
<b>Parliament Local Area Development Scheme MPLADS</b>							
81	10/24.02.2023	003377/ 24.02.2023	S. Kamaraj	29000	Canara Bank	1222101111178- Rameesh Raja	24.02.2023
82	11/24.02.2023	003378/ 24.02.2023	N.K.S. Arputaraj	82055	Indian Bank	6726141047- Kani	24.02.2023
83	12/24.02.2023	003379/ 24.02.2023	N. Ramalingam	27870	State Bank of India	40523470292- Rameesh Raja	24.02.2023
84	13/24.02.2023	003380/ 24.02.2023	Subramanian	88400	Indian Bank	7323401417- Rameesh Raja	24.02.2023

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
85	14/24.02.2023	031381/ 24.02.2023	Sri Samundeeswari Construction	82358	City Union Bank	500101013267457- Rameesh Raja	24.02.2023
86	15/24.02.2023	031382/ 24.02.2023	R. Hariharasudhan	38123	State Bank of India	20032555242-Kani	24.02.2023
87	16/24.02.2023	031383/ 24.02.2023	S. Janardhanan	40075	Bank of Baroda	37600100005957- Kani	24.02.2023
88	17/03.03.2023	031384/ 03.03.2023	S.P. Nallaiyan	27742	Bank of Baroda	37600100007128- Rashid Raja	03.03.2023
89	18/03.03.2023	031385/ 03.03.2023	A. Shanmugam	25726	State Bank of India	20032555242-Kani	03.03.2023
90	19/03.03.2023	031386/ 03.03.2023	Coal India Wenders	32300	City Union Bank	500101011143781- Rashid Raja	03.03.2023
91	20/03.03.2023	031387/ 03.03.2023	G.Wave Engineers	20991	Indian Bank	7323401417- Rameesh Raja	03.03.2023
92	21/03.03.2023	031388/ 03.03.2023	KCB Pixwell Power System	40800	City Union Bank	500101013267457- Rameesh Raja	03.03.2023
93	22/03.03.2023	031389/ 03.03.2023	Sky Green System	25500	Canara Bank	1222101111178- Rameesh Raja	03.03.2023
94	23/03.03.2023	031390/ 03.03.2023	C. Sankaran	20000	Indian Bank	6726141047- Kani	03.03.2023
95	26/21.03.2023	033873/ 21.03.2023	Sivasamy	13500	State Bank of India	20032555242-Kani	23.03.2023
96	27/21.03.2023	033874/ 21.03.2023	N. Kumar	10483	Indian Bank	6726141047- Kani	23.03.2023
97	28/21.03.2023	033878/ 21.03.2023	P. Prabhakar	5000	Bank of Baroda	37600100005957- Kani	23.03.2023

Sl.No.	Refund of deposits as per cash book				Details of Bank Account in which funds have been transferred		
	Remittance Challan No. / Date	Cheque No./Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
98	29/21.03.2023	033875/ 21.03.2023	Salum Beast Contractors	6000	City Union Bank	500101011143781- Rashid Raja	23.03.2023
99	30/21.03.2023	033876/ 21.03.2023	A.J.M. Contractors	7100	City Union Bank	500101013267457- Rameesh Raja	23.03.2023
100	31/21.03.2023	033877/ 21.03.2023	Gerian Company	6800	Canara Bank	1222101111178- Rameesh Raja	23.03.2023
			Total	629823			
			Grand Total	4994861			

**II) Manikandam Panchayat Union – Details of deposits received from the contractor and transferred into the bank account of the individual (through IFHRMS)**

SL. No	Expenditure through IFHRMS				Details of the Bank to which the fund have been transferred		Expenditure as per cash book	
	Treasury Reference Number	Treasury Reference Date	Beneficiary Name	Beneficiary Amount	Bank Account Number	Bank IFSC Code	Voucher Numumber	Date
LFD-I								
1	1506007022100050	18-10-2022	RHARIHARASUDHAN	96126	6726141047	IDIB000T048	180	17.10.2022
2	1506007022100060	21-10-2022	SMADHIVANAN	24922	6726141047	IDIB000T048	186	21.10.2022
3	1506007022100070	21-10-2022	SMADHIVANAN	5425	6726141047	IDIB000T048	186	21.10.2022
4	1506007023030010	04-03-2023	KKANNAN	9981	6726141047	IDIB000T048	322	06.03.2023
5	1506007023030030	09-03-2023	SKY GREEN SYSTEM	9360	6726141047	IDIB000T048	327	09.03.2023

SL. No	Expenditure through IFHRMS				Details of the Bank to which the fund have been transferred		Expenditure as per cash book	
	Treasury Reference Number	Treasury Reference Date	Beneficiary Name	Beneficiary Amount	Bank Account Number	Bank IFSC Code	Voucher Number	Date
6	1506007023030040	19-03-2023	TRAMANATHAN	41514	6726141047	IDIB000T048	348	20.03.2023
7	1506007023010040	12-01-2023	CSELVAM	188647	7323401417	IDIB000T017	264	12.01.2023
8	1506007023030010	04-03-2023	NKSARPUDHARAJ	22760	7323401417	IDIB000T017	318	06.03.2023
9	1506007023030030	09-03-2023	CEOL INDIA VENTURES	5850	7323401417	IDIB000T017	325	09.03.2023
10	1506007023030040	19-03-2023	SBNALLAIYAN	15975	7323401417	IDIB000T017	349	20.03.2023
11	1506007023030060	24-03-2023	SRI SENTHUR TRADERS	28710	7323401417	IDIB000T017	360	24.03.2023
12	1506007022100050	18-10-2022	RVELLAISAMY	70715	20032555242	SBIN0070565	174	14.10.2022
13	1506007022100070	21-10-2022	RKALAIYARASI	16778	20032555242	SBIN0070565	188	21.10.2022
14	1506007023030010	04-03-2023	ASHANMUGAM	11516	20032555242	SBIN0070565	321	06.03.2023
15	1506007023030030	09-03-2023	SK FURNITURE	9360	20032555242	SBIN0070565	328	09.03.2023
16	1506007023030040	19-03-2023	SDAVID SAVARIMUTHU	5000	20032555242	SBIN0070565	355	20.03.2023
17	1506007022100040	18-10-2022	SBNALLAIYAN	227988	40523470292	SBIN0070565	176	14.10.2022
18	1506007022100060	21-10-2022	KVELU	63243	40523470292	SBIN0070565	183	21.10.2022
19	1506007023010050	12-01-2023	GARUN PRASADH	43611	40523470292	SBIN0070565	266	12.01.2023
20	1506007023030010	04-03-2023	CSANKARAN	54769	40523470292	SBIN0070565	315	06.03.2023
21	1506007023030030	09-03-2023	TKARTHIKEYAN	7150	40523470292	SBIN0070565	331	09.03.2023
22	1506007023030040	19-03-2023	CKAANAGARAJ	21000	40523470292	SBIN0070565	354	20.03.2023

SL. No	Expenditure through IFHRMS				Details of the Bank to which the fund have been transferred		Expenditure as per cash book	
	Treasury Reference Number	Treasury Reference Date	Beneficiary Name	Beneficiary Amount	Bank Account Number	Bank IFSC Code	Voucher Number	Date
23	1506007022100050	18-10-2022	SRI SENTHUR TRADERS	116955	1222101111178	CNRB0001222	177	14.10.2022
24	1506007022100070	21-10-2022	NAVAMANI ELECTRICALS	72087	1222101111178	CNRB0001222	187	21.10.2022
25	1506007023030010	04-03-2023	SRI SAMUNDEESWARI CO	29232	1222101111178	CNRB0001222	319	06.03.2023
26	1506007023030030	09-03-2023	PPALANIVEL	5000	1222101111178	CNRB0001222	323	09.03.2023
27	1506007023030040	19-03-2023	PPALANIVEL	2000	1222101111178	CNRB0001222	352	20.03.2023
28	1506007022100050	18-10-2022	RRAVISEKARAN	136841	37600100005957	BARB0TIRVRM	178	14.10.2022
29	1506007022100060	21-10-2022	CKAANAGARAJ	24922	37600100005957	BARB0TIRVRM	184	21.10.2022
30	1506007022110050	28-11-2022	SKAMARAJ	85396	37600100005957	BARB0TIRVRM	222	28.11.2022
31	1506007023010040	12-01-2023	VMANIVEL	35162	37600100005957	BARB0TIRVRM	265	12.01.2023
32	1506007023030010	04-03-2023	GMARUDHAI RAJ	52087	37600100005957	BARB0TIRVRM	314	06.03.2023
33	1506007023030030	09-03-2023	GMUTHUSAMY	5930	37600100005957	BARB0TIRVRM	329	09.03.2023
34	1506007023030040	19-03-2023	SMADHIVANAN	12365	37600100005957	BARB0TIRVRM	356	20.03.2023
35	1506007023030060	24-03-2023	JOHN KENNEDY	7780	37600100005957	BARB0TIRVRM	359	24.03.2023
36	1506007022100050	19-10-2022	PPRABAKAR	89621	37600100007128	BARB0TIRVRM	179	17.10.2022
37	1506007023030010	04-03-2023	SDAVID SAVARIMUTHU	13971	37600100007128	BARB0TIRVRM	320	06.03.2023
38	1506007023030030	09-03-2023	MVRAMESH	5590	37600100007128	BARB0TIRVRM	330	09.03.2023



SL. No	Expenditure through IFHRMS				Details of the Bank to which the fund have been transferred		Expenditure as per cash book	
	Treasury Reference Number	Treasury Reference Date	Beneficiary Name	Beneficiary Amount	Bank Account Number	Bank IFSC Code	Voucher Number	Date
39	1506007023030040	19-03-2023	CSENTHAMIL SELVAN	15000	37600100007128	BARB0TIRVRM	353	20.03.2023
40	1506007023030010	04-03-2023	ABALASUBRAMANIAN	19500	500101011143781	CIUB0000023	316	06.03.2023
41	1506007023030030	09-03-2023	NARMATHA ENTERPRISES	6817	500101011143781	CIUB0000023	324	09.03.2023
42	1506007023030040	19-03-2023	GMARUDHAI RAJ	18750	500101011143781	CIUB0000023	350	20.03.2023
43	1506007023030060	24-03-2023	TKARTHIKEYAN	43199	500101011143781	CIUB0000023	361	24.03.2023
44	1506007022110040	28-11-2022	NKUMAR	82900	500101013267457	CIUB0000263	221	28.11.2022
45	1506007023010050	12-01-2023	N RAMALINGAM	81654	500101013267457	CIUB0000263	267	12.01.2023
46	1506007023030010	04-03-2023	N RAMALINGAM	26250	500101013267457	CIUB0000263	317	06.03.2023
47	1506007023030030	09-03-2023	AJM CONTACTORS	5850	500101013267457	CIUB0000263	326	09.03.2023
48	1506007023030040	19-03-2023	KKANNAN	7500	500101013267457	CIUB0000263	351	20.03.2023
			<b>Total</b>	1982759				
<b>MLA</b>								
49	1506007022110030	25-11-2022	SBNALLAIYAN	93820	6726141047	IDIB000T048	16	25.11.2022
50	1506007022110050	29-11-2022	MVRAMESH	71770	6726141047	IDIB000T048	20	28.11.2022
51	1506007023010050	12-01-2023	MVRAMESH	52900	6726141047	IDIB000T048	22	12.01.2023
52	1506007023030050	22-03-2023	CSANKARAN	46324	6726141047	IDIB000T048	33	22.03.2023
53	1506007023030050	23-03-2023	MSARAVANAKUMAR	10476	6726141047	IDIB000T048	42	23.03.2023
54	1506007023030060	24-03-2023	CSENTHAMIL SELVAN	2750	6726141047	IDIB000T048	47	24.03.2023
55	1506007023010050	12-01-2023	CSELVAM	239540	7323401417	IDIB000T017	21	12.01.2023

SL. No	Expenditure through IFHRMS				Details of the Bank to which the fund have been transferred		Expenditure as per cash book	
	Treasury Reference Number	Treasury Reference Date	Beneficiary Name	Beneficiary Amount	Bank Account Number	Bank IFSC Code	Voucher Number	Date
56	1506007023030050	22-03-2023	RHARIHARASUDHAN	50327	7323401417	IDIB000T017	26	22.03.2023
57	1506007023030050	23-03-2023	SBNALLAIYAN	14700	7323401417	IDIB000T017	34	23.03.2023
58	1506007022110020	25-11-2022	SDAVID SAVARIMUTHU	34595	20032555242	SBIN0070565	11	25.11.2022
59	1506007022110050	29-11-2022	RKALAIYARASI	32264	20032555242	SBIN0070565	19	29.11.2022
60	1506007023010050	12-01-2023	RKALAIYARASI	17460	20032555242	SBIN0070565	24	12.01.2023
61	1506007023030050	22-03-2023	SDAVID SAVARIMUTHU	14350	20032555242	SBIN0070565	30	22.03.2023
62	1506007023030050	23-03-2023	ASHANMUGAM	13312	20032555242	SBIN0070565	37	23.03.2023
63	1506007023030060	24-03-2023	AKAPUPPAIYA	1300	20032555242	SBIN0070565	45	24.03.2023
64	1506007022110030	25-11-2022	RHARIHARASUDHAN	81701	40523470292	SBIN0070565	13	25.11.2022
65	1506007023030050	22-03-2023	PPRABAKAR	41710	40523470292	SBIN0070565	27	22.03.2023
66	1506007023030050	23-03-2023	PPALANIVEL	14351	40523470292	SBIN0070565	36	23.03.2023
67	1506007023030060	24-03-2023	RRAVISEKARAN	4780	40523470292	SBIN0070565	46	24.03.2023
68	1506007022110030	25-11-2022	RRAVISEKARAN	41725	122210111178	CNRB0001222	15	25.11.2022
69	1506007022110050	29-11-2022	KVELU	35928	122210111178	CNRB0001222	18	25.11.2022
70	1506007023030050	22-03-2023	RKALAIYARASI	17460	122210111178	CNRB0001222	28	22.03.2023
71	1506007023030050	23-03-2023	CSELVAM	19955	122210111178	CNRB0001222	39	23.03.2023
72	1506007023030060	24-03-2023	SKY GREEN SYSTEM	5000	122210111178	CNRB0001222	48	24.03.2023
73	1506007022110030	25-11-2022	RRANGARAJAN	153179	37600100005957	BARB0TIRVRM	14	25.11.2022

SL. No	Expenditure through IFHRMS				Details of the Bank to which the fund have been transferred		Expenditure as per cash book	
	Treasury Reference Number	Treasury Reference Date	Beneficiary Name	Beneficiary Amount	Bank Account Number	Bank IFSC Code	Voucher Number	Date
74	1506007023030050	22-03-2023	SKAMARAJ	52753	37600100005957	BARB0TIRVRM	25	22.03.2023
75	1506007023030050	23-03-2023	BMUTHUKARUPPAN	6988	37600100005957	BARB0TIRVRM	40	23.03.2023
76	1506007022110030	25-11-2022	PPRABAKAR	99172	37600100007128	BARB0TIRVRM	17	25.11.2022
77	1506007023010050	12-01-2023	PPRABAKAR	41710	37600100007128	BARB0TIRVRM	23	12.01.2023
78	1506007023030050	22-03-2023	NKUMAR	16561	37600100007128	BARB0TIRVRM	31	22.03.2023
79	1506007023030050	23-03-2023	GRELANKUMARAN	11950	37600100007128	BARB0TIRVRM	38	23.03.2023
80	1506007023030050	22-03-2023	NKSARPUDHARAJ	20995	500101011143781	CIUB0000023	29	22.03.2023
81	1506007023030050	23-03-2023	RRANGARAJAN	8350	500101011143781	CIUB0000023	35	23.03.2023
82	1506007022110030	25-11-2022	NKSARPUDHARAJ	153907	500101013267457	CIUB0000263	12	25.11.2022
83	1506007023030050	22-03-2023	N RAMALINGAM	163759	500101013267457	CIUB0000263	32	22.03.2023
84	1506007023030050	23-03-2023	SMARUDHAI	8000	500101013267457	CIUB0000263	41	23.03.2023
85	1506007023030060	24-03-2023	SK FURNITURE	5000	500101013267457	CIUB0000263	49	24.03.2023
			<b>Total</b>	1700822				
			<b>Grand Total</b>	3683581				

**III) Thiruverumbur Panchayat Union – Details of deposits received from contractors and transferred into the bank accounts of individuals**

Sl.No.	Details of expenditure on refund of Deposits asper Cash Book				Details of Bank Account in which funds have been transferred		
	Voucher Number	Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>MLA</b>							
1	62	24.01.2022	A. MANIKANDAN	45000	State Bank of India	40523470292–Rameesh Raja	28.01.2022
2	64	02.02.2022	A. MANIKANDAN	85373	State Bank of India	40523470292–Rameesh Raja	05.02.2022
3	41	27.10.2021	R.SIVAKUMAR	39800	State Bank of India	40523470292–Rameesh Raja	28.10.2021
4	10	03.08.2022	N.ILANGOVAN	91501	State Bank of India	40523470292–Rameesh Raja	10.08.2022
5	53	09.12.2021	D. RAMALINGAM	81339	State Bank of India	40523470292–Rameesh Raja	13.12.2021
6	51	07.12.2021	P. PRABHAKAR	46494	State Bank of India	40523470292–Rameesh Raja	10.12.2021
7	16	05.08.2022	A. MANIKANDAN	78559	Indian Bank	6726141047– Kani	10.08.2022
8	42	27.10.2021	M. PONNUSAMY	26500	Indian Bank	6726141047– Kani	28.10.2021
9	61	24.01.2022	M. PONNUSAMY	40885	Indian Bank	6726141047– Kani	28.01.2022
10	66	02.02.2022	M. PONNUSAMY	43309	Indian Bank	6726141047– Kani	05.02.2022
11	73	10.03.2022	K. VEERAKUMAR	22528	Indian Bank	6726141047– Kani	16.03.2022
12	8	03.08.2022	P. PRABHAKAR	62494	Indian Bank	6726141047– Kani	10.08.2022
13	33	25.10.2021	N.ILANGOVAN	67120	State Bank of India	20032555242–Kani	26.10.2021
14	50	07.12.2021	N.ILANGOVAN	70987	State Bank of India	20032555242–Kani	10.12.2021
15	74	10.03.2022	M. PONNUSAMY	57885	State Bank of India	20032555242–Kani	16.03.2022
16	40	27.10.2021	K. BHASKAR	34400	State Bank of India	20032555242–Kani	28.10.2021
17	60	24.01.2022	K. BHASKAR	11672	State Bank of India	20032555242–Kani	28.01.2022
18	65	02.02.2022	K. BHASKAR	153852	State Bank of India	20032555242–Kani	05.02.2022
19	14	05.08.2022	K. BHASKAR	79836	State Bank of India	20032555242–Kani	10.08.2022
20	11	03.08.2022	D. RAMALINGAM	98139	State Bank of India	20032555242–Kani	10.08.2022

Sl.No.	Details of expenditure on refund of Deposits as per Cash Book				Details of Bank Account in which funds have been transferred		
	Voucher Number	Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
21	15	05.08.2022	K. VEERAKUMAR	35379	Bank of Baroda	37600100005957- Kani	10.08.2022
22	9	03.08.2022	P.V. CHANDRAN	41151	Bank of Baroda	37600100005957- Kani	10.08.2022
23	57	05.01.2021	RAMALINGAM	112210	Canara Bank	1222101111178- Rameesh Raja	06.01.2021
24	27	05.10.2020	RAMALINGAM	25622	Canara Bank	1222101111178- Rameesh Raja	08.10.2020
25	63	02.02.2022	N.ILANGOVAN	60725	Canara Bank	1222101111178- Rameesh Raja	05.02.2022
26	71	10.03.2022	Saravana Electricals	20400	Canara Bank	1222101111178- Rameesh Raja	16.03.2022
27	13	03.08.2022	Saravana Electricals	50400	Canara Bank	1222101111178- Rameesh Raja	10.08.2022
28	43	27.10.2021	K. JAYARAJ	14500	Canara Bank	1222101111178- Rameesh Raja	28.10.2021
29	48	13.02.2020	Saravana Electricals	10200	Canara Bank	1222101111178- Rameesh Raja	10.03.2020
30	54	09.12.2021	P. ANBARASAN	76997	Canara Bank	1222101111178- Rameesh Raja	13.12.2021
31	59	24.01.2022	P. PRABHAKAR	52689	Canara Bank	1222101111178- Rameesh Raja	28.01.2022
32	52	07.12.2021	P.V. CHANDRAN	30151	Canara Bank	1222101111178- Rameesh Raja	11.12.2021
33	42	09.11.2020	MACHENDRAN	13600	Canara Bank	1222101111178- Rameesh Raja	12.11.2020
			Total	1781697			
LFD-I							
34	84	21.06.2022	R.SIVAKUMAR	11000	State Bank of India	40523470292- Rameesh Raja	22.06.2022
35	91	27.06.2022	R.SIVAKUMAR	110000	State Bank of India	40523470292- Rameesh Raja	01.07.2022
36	255	07.12.2021	P. PRABHAKAR	34000	State Bank of India	40523470292- Rameesh Raja	10.12.2021
37	114	11.07.2022	R. RENGASAMY	311712	City Union Bank	500101011143781- Rashid Raja	14.07.2022
38	383	30.03.2022	Tamil Nadu Multi Purpose	13792	City Union Bank	500101011143781- Rashid Raja	11.04.2022
39	52	26.05.2022	M/s.Velan Cancast	133000	City Union Bank	500101011143781- Rashid Raja	31.05.2022
40	82	21.06.2022	J. BALAMURTHY	59067	City Union Bank	500101011143781- Rashid Raja	22.06.2022
41	89	27.06.2022	M/s.Sri Shakthi Corporation	21228	City Union Bank	500101011143781- Rashid Raja	30.06.2022

Sl.No.	Details of expenditure on refund of Deposits as per Cash Book				Details of Bank Account in which funds have been transferred		
	Voucher Number	Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
42	389	31.03.2022	Shree Maruti Agencies	61285	City Union Bank	500101011143781- Rashid Raja	04.04.2022
43	337	23.02.2022	R. Paranthaman	7700	Indian Bank	6726141047- Kani	24.02.2022
44	198	01.11.2021	M. PONNUSAMY	77070	Indian Bank	6726141047- Kani	03.11.2021
45	81	21.06.2022	M. PONNUSAMY	177475	Indian Bank	6726141047- Kani	23.06.2022
46	54	26.05.2022	K. BHASKAR	24116	Indian Bank	6726141047- Kani	31.05.2022
47	349	28.02.2022	K. VEERAKUMAR	22981	Indian Bank	6726141047- Kani	03.03.2022
48	369	10.03.2022	K. VEERAKUMAR	12280	Indian Bank	6726141047- Kani	16.03.2022
49	260	09.12.2021	C.K.PARAMASIVAM	14500	Indian Bank	6726141047- Kani	13.12.2021
50	253	07.12.2021	T. SATHISH	80662	Indian Bank	6726141047- Kani	10.12.2021
51	381	30.03.2022	T. SATHISH	94860	Indian Bank	6726141047- Kani	31.03.2022
52	83	21.06.2022	R. PARANTHAMAN	17700	State Bank of India	20032555242-Kani	22.06.2022
53	254	07.12.2021	M. ILANGO VAN	13250	State Bank of India	20032555242-Kani	10.12.2021
54	378	30.03.2022	M. PONNUSAMY	183585	State Bank of India	20032555242-Kani	31.03.2022
55	92	27.06.2022	S. VELUSAMY	43050	State Bank of India	20032555242-Kani	01.07.2022
56	53	26.05.2022	K. ANANDHAKUMAR	40000	State Bank of India	20032555242-Kani	31.05.2022
57	259	09.12.2021	K. BHASKAR	24010	State Bank of India	20032555242-Kani	13.12.2021
58	197	01.11.2021	M/S.V.G.CONSTRUCTIONS	34810	State Bank of India	20032555242-Kani	02.11.2021
59	336	23.02.2022	J.BALAMURHTY	7700	State Bank of India	20032555242-Kani	24.02.2022
60	410	26.03.2021	SHREE SENTHUR TRADERS	46740	State Bank of India	20032555242-Kani	30.03.2021
61	85	21.05.2022	K. VEERAKUMAR	65261	Bank of Baroda	37600100005957- Kani	22.06.2022
62	381	30.03.2022	T. SATHISH	35207	Bank of Baroda	37600100005957- Kani	31.03.2022
63	214	05.10.2020	N.ILANGO VAN	25491	Canara Bank	1222101111178- Rameesh Raja	08.10.2020

Sl.No.	Details of expenditure on refund of Deposits as per Cash Book				Details of Bank Account in which funds have been transferred		
	Voucher Number	Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
64	356	04.03.2022	A.S.K AGENCIES	32790	Canara Bank	1222101111178- Rameesh Raja	08.03.2022
65	144	05.08.2022	A.S.K AGENCIES	32790	Canara Bank	1222101111178- Rameesh Raja	10.08.2022
66	379	30.03.2022	M.ILANGO VAN	97806	Canara Bank	1222101111178- Rameesh Raja	31.03.2022
67	202	01.11.2021	T.SATHISH	31600	Canara Bank	1222101111178- Rameesh Raja	03.11.2021
68	90	27.06.2022	NATIONAL AQUA	21196	Canara Bank	1222101111178- Rameesh Raja	30.06.2022
69	384	30.03.2022	PM TRADERS	21480	Canara Bank	1222101111178- Rameesh Raja	12.04.2022
70	216	05.10.2020	MACHENDRAN	29959	Canara Bank	1222101111178- Rameesh Raja	09.10.2020
71	260	09.11.2020	MACHENDRAN	11200	Canara Bank	1222101111178- Rameesh Raja	12.11.2020
72	313	23.12.2020	MACHENDRAN	3000	Canara Bank	1222101111178- Rameesh Raja	24.12.2020
73	262	09.11.2020	VEERAKUMAR	31997	Canara Bank	1222101111178- Rameesh Raja	16.11.2020
74	348	28.02.2022	VEENUS ELECTRICALS	149513	Canara Bank	1222101111178- Rameesh Raja	03.03.2022
75	390	30.03.2022	SRIRAM TRADERS	10622	Canara Bank	1222101111178- Rameesh Raja	04.04.2022
			<b>Total</b>	<b>2277485</b>			
<b>IWSC</b>							
76	2	28.10.2021	CONTRACTOR	19930	State Bank of India	40523470292- Rameesh Raja	29.10.2021
77	1	28.10.2021	T. SATHISH	2461	State Bank of India	20032555242-Kani	05.11.2021
78	4	28.10.2021	MACHENDRAN	4000	State Bank of India	20032555242-Kani	29.10.2021
79	4	05.01.2021	M. SARAVANAKUMAR	14075	Canara Bank	1222101111178- Rameesh Raja	11.01.2021
80	3	05.01.2021	K. ANBU	7233	Canara Bank	1222101111178- Rameesh Raja	18.01.2021
81	5	18.02.2021	K. PANEER SELVAM	1850	Canara Bank	1222101111178- Rameesh Raja	18.02.2021
82	4	28.10.2021	K. JAYARAJ	4000	Canara Bank	1222101111178- Rameesh Raja	29.10.2021
83	10	26.03.2021	T. SATHISH	5747	Canara Bank	1222101111178- Rameesh Raja	30.03.2021
			<b>Total</b>	<b>59296</b>			

Sl.No.	Details of expenditure on refund of Deposits as per Cash Book				Details of Bank Account in which funds have been transferred		
	Voucher Number	Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
<b>CGF 80%</b>							
84	2	28.10.2021	CONTRACTOR	8731	State Bank of India	40523470292- Rameesh Raja	30.10.2021
85	4	28.10.2021	J. BALAMOORTHY	7870	Indian Bank	6726141047- Kani	30.10.2021
86	3	28.10.2021	R. PARANTHAMAN	1570	State Bank of India	20032555242-Kani	02.11.2021
87	1	28.10.2021	T. SATHISH	1762	Canara Bank	1222101111178- Rameesh Raja	02.11.2021
			<b>Total</b>	19933			
<b>CSIDS</b>							
88	5	26.03.2021	C.K.PARAMASIVAM	10807	State Bank of India	20032555242-Kani	31.03.2021
89	7	26.03.2021	K. ANANDHARAJ	7130	Canara Bank	1222101111178- Rameesh Raja	31.03.2021
90	9	28.10.2021	T. SATHISH	11485	Canara Bank	1222101111178- Rameesh Raja	30.10.2021
			<b>Total</b>	29422			
<b>ICDS</b>							
91	10	28.10.2021	R. PANEER SELVAM	11294	State Bank of India	20032555242-Kani	30.10.2021
			<b>Total</b>	11294			
<b>SFC (DP)</b>							
92	15	21.02.2022	NINANI CORPORATION	140000	State Bank of India	20032555242-Kani	21.02.2022
93	22	09.10.2020	AGUA SUPER POWER	134978	Canara Bank	1222101111178- Rameesh Raja	12.10.2020
94	18	16.03.2022	A.S.SOLAR	101494	Canara Bank	1222101111178- Rameesh Raja	19.03.2022
95	24	09.11.2020	K.ANANDHARAJ	9000	Canara Bank	1222101111178- Rameesh Raja	27.11.2020
96	23	09.11.2020	K. BHASKAR	15196	Canara Bank	1222101111178- Rameesh Raja	18.11.2020
97	17	16.03.2022	LIFE CARE SYSTEM	192000	Canara Bank	1222101111178- Rameesh Raja	16.03.2022
			<b>Total</b>	592668			



Sl.No.	Details of expenditure on refund of Deposits as per Cash Book				Details of Bank Account in which funds have been transferred		
	Voucher Number	Date	Name of the Contractor	Amount (in Rs.)	Name of the Bank	Bank Account Number / Name	Date of Credit in Bank
MP							
98	5	05.10.2020	N.ILANGOVAN	16600	Canara Bank	1222101111178- Rameesh Raja	09.10.2020
99	13	17.03.2020	KC SIXWELL POWER SYSTEM	36311	Canara Bank	1222101111178- Rameesh Raja	17.03.2021
			<b>Total</b>	52911			
			<b>Grand Total</b>	4824706			

**Appendix – 3**

**(Reference : Para No.3.3.8.1; Page No.B-20)**

**Tax Collected in Village Panchayats Not-Remitted / Short Remitted in bank**

Sl. No.	District	Panchayat Union	Village Panchayat	Para No	Amount Collected and Non-Remitted in bank up to the date of audit completion	Amount Remitted in bank after Audit objection	Pending Amount
					(Amount Rs. in lakhs)		
1	Chengalpattu	Thirukkalukuntram	Manappakkam	10	0.95	0	0.95
2	Chengalpattu	Thirukkalukuntram	Manappakkam	11	0.08	0	0.08
3	Cuddalore	Cuddalore	Thennampakkam	10	0.39	0	0.39
4	Trichy	Thuraiyur	Moorugur	12	1.36	0	1.36
5	Trichy	Uppiliyapuram	Sopanapuram	9	0.21	0	0.21
6	Trichy	Uppiliyapuram	Sopanapuram	10	0.77	0	0.77
			Total		3.76	0	3.76



# **PART-IV**

## **UNIVERSITIES AND MISCELLANEOUS INSTITUTIONS**



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TN Agricultural University - 2022-23 - Department of Agronomy - TANII - State Innovation Fund - Optimizing Farm Mechanization Practices in order to reduce Labour Dependency and increasing Farm Productivity - Labour Cost increases abnormally and farm Productivity decreases - objectives of the scheme not served- Defects	3.8.8	C 22- C 24
TN Agricultural University - 2022-23 - Internal Controls on Revenue generation - Farm Receipts - Department of Agronomy - Seed Production of Paddy varieties – Low yield recorded as against to the minimum yielding capacity of particular variety- Total loss Rs.7.13 lakhs.	3.8.9	C 25- C 28
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<b>Major Observation noticed in Audit</b>		
Market Committee - Salem - Non-Remittance into the Government Head - Salary and Allowance of the Staff of Market Committee drawn from the Treasury for the year ended March 2023 - Amount Rs.23.73 lakhs	5.5.1	C48- C 49
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## CHAPTER - I

### AN OVERVIEW OF ACCOUNTS OF UNIVERSITIES AND MISCELLANEOUS INSTITUTIONS

#### EXECUTIVE SUMMARY (An Overview of Accounts)

#### **11. Universities:**

There are 22 Independent Autonomous Universities established by the Government of Tamil Nadu to provide Higher Education in the State and 1 deemed University. Universities receive Grants from State Government to meet out their Establishment and Administrative Expenses. In addition, they receive fee from students and affiliation fees from affiliated colleges.

#### **12. Public Libraries:**

There are 3926 Public Libraries functioning under the Department of Public Libraries in Tamil Nadu. Sec.12 (2) of the Public Libraries Act, 1948 stipulates levying and collection of Library Cess along with property tax and house tax being collected by the Local Bodies at the rate of ten paise as Library Cess for every one rupee of property tax and house tax collected. Moreover, as per Sec. 13 (3) of Public Libraries Act, 1948, Government of Tamil Nadu has to equally contribute Library Cess so collected to all the District Libraries except Chennai District.

#### **13. Market Committees:**

There are 28 Market Committees, one Agricultural Marketing Board and 3 Engineering wings at Vellore, Chennai and Madurai are functioning in Tamil Nadu. Their main source of Revenue are License Fee, Sale Charges and Mortgage Loan.

#### **14. Local Planning Authorities:**

For the year ended March 2023, there are 23 Local Planning Authorities and four New Town Development Authorities are functioning in Tamil Nadu. The following receipts are the main sources of revenue to the Local Planning Authorities.

- 1) 1% of the net receipts of the Local Bodies as contribution
- 2) Development Charges
- 3) Infrastructure and Amenities Charges
- 4) Planning Permission Fees
- 5) Regularisation Fees

**15. Audit observations raised, settled and pending during the audit year.**

Sl.No.	Name of the Institutions	No. of Audit Objections Raised during Audit Year		No. of Audit Objections Settled during Audit Year			No of Pending Audit Objections for the Audit Year	
		Numbers	Amount in Crore	Numbers	Value of Settled paras in Crore	Actual cash recovery in Crore	Numbers	Amount in Crore
1.	Universities	2167	593.25	458	15.76	2.31	1709	577.49
2.	Local Library Authorities	594	182.61	0	0.00	0.00	594	182.61
3.	Agricultural Marketing Committee at District Level	680	103.65	10	0.07	0.07	670	103.58
4.	Local planning Authorities	261	29.95	10	0.00	0.00	251	29.95
5.	Other Institutions	53	7.94	5	0.01	0.01	48	7.93
Total		3755	917.4	483	15.84	2.39	3272	901.56

## CHAPTER - II

### DETAILS OF RECEIPT AND PAYMENT OF UNIVERSITIES & OTHER MISCELLANEOUS INSTITUTIONS

#### Overview of Annual Accounts

##### **21. Universities:**

The overall income and expenditure in respect of General Fund Account , Examination Fund Account and Distance Education Fund Account of 22 State run Universities for the year ended March 2023 are Rs.6796.06 Crore and Rs.6935.27 Crore respectively.

The cost of audit is charged based on the actual cost of the audit establishment except for Annamalai University for which the cost of audit is based on average cost.

The demand of total cost of audit for the 23 Universities including Avinashilingam deemed University for women for the year ended March 2023 stands at Rs.6.69 Crore.

##### **22. Public Libraries:**

The total receipts and charges of the 32 Local Library Authorities for the year ended March 2023 are Rs.284.96 Crore and Rs.277.63 Crore respectively.

The audit fee for the LLA, in Chennai city is charged based on the actual cost of the audit establishment. Regarding other LLAs no audit fees is charged. The audit fee for LLA in Chennai for the year ended March 2023 is Rs. 1.18 lakh.

##### **23. Market Committees:**

The total receipts and charges for the year ended March 2023 of the 28 Market Committees, 3 Agriculture Engineering Divisions and one Agricultural Marketing Board stand at Rs.1178.68 Crore and Rs. 1185.52 Crore respectively.

The Audit fee is charged at the rate of 2% of the expenditure of the Market Committees and the audit fee for the year ended March 2023 is Rs.5.14 Crore.

##### **24. Local Planning Authorities:**

The total receipts and charges of the 27 Local Planning Authorities for the year ended March 2023 are Rs.172.61 Crore and Rs.204.24 crore respectively. No audit fee is charged for Local Planning Authorities.

## CHAPTER - III

### INTRODUCTION TO UNIVERSITIES AND MAJOR AUDIT OBSERVATIONS

#### UNIVERSITIES

##### **3.1. Introduction to Universities**

The Central and State Governments separately passed Acts to provide Higher Education to students of Tamil Nadu. Accordingly, in Tamil Nadu 23 Independent and Autonomous Universities are established to provide Higher Education.

##### **3.2. Authority for Audit:**

As per section 4 of the Tamil Nadu Local Fund Audit Act, 2014 the Director of Local Fund Audit is the Statutory Auditor for the local authorities listed in the Schedule to the Act.

##### **3.3. Performing the Audit Functions:**

Among the 23 Universities, 13 are concurrently audited while remaining 10 are annually audited.

##### **3.4. Annual Accounts:**

Every University, according to its prescribed Act and financial rules, maintains their annual accounts. Generally the following Accounts are being maintained by most of these Universities.

1. General Fund Accounts
2. Endowment Account and Earmarked Fund Accounts
3. Examination Fund Accounts
4. Fees Fund Accounts
5. Pension Fund Accounts
6. Distance/Postal Education Fund Accounts
7. Plan Accounts
8. Other Plan Accounts

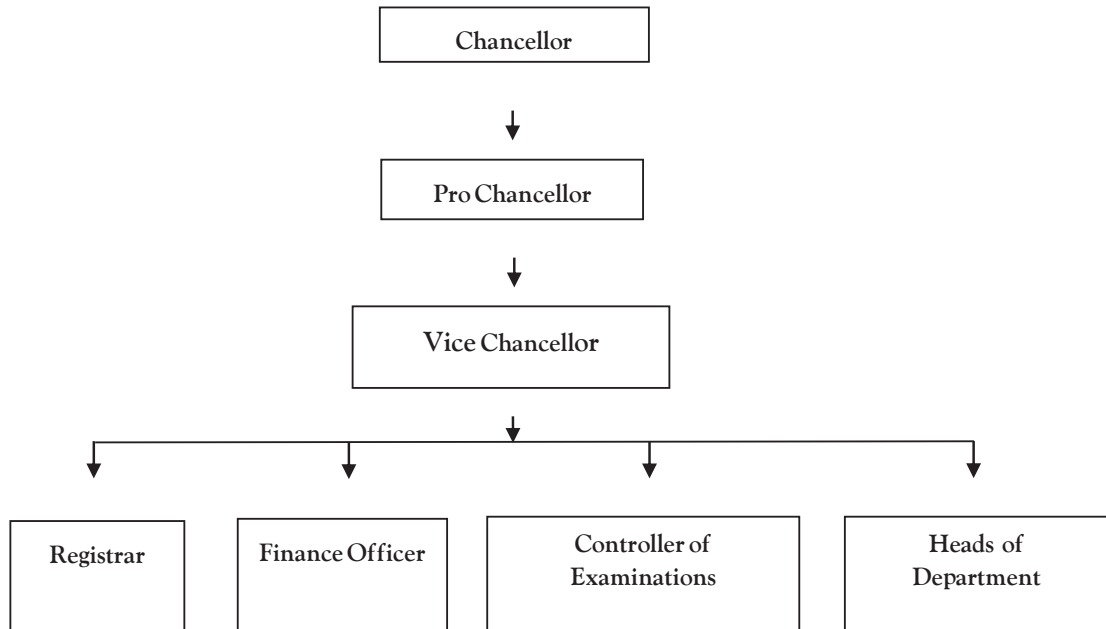
##### **3.5. Grants:**

Independent autonomous Universities, which are created under individual Acts, obtain the Grants based on Grant rules of Central and State Governments. And those Universities functioning under Higher Education Department receive their revised Block

Grants with monetary effect from 01.04.2018 to meet Establishment and Administrative expenses as per G.O.(Ms)No.110, Higher Education (K1) Department, dated.12.06.2018. Other Universities receive Salary Grant, Maintenance Grant, Non-Lapsable Lumpsum Grant and various other Grants, along with Special Capital Grants for infrastructure.

**3.6. Administrative Structure:**

The administrative structures of Universities are as given below:



Fourteen Universities are functioning under the Department of Higher Education and the other Nine Universities are functioning under the administrative control of Agriculture and Farmers Welfare Department, Animal Husbandry, Dairying and Fisheries and Fishermen Welfare Department, Tamil Development and Information Department, Health and Family Welfare Department, Law Department, Tourism Department, Culture and Religious Endowments Department, Youth Welfare and Sports Development Department.

**3.7. Receipts and Payments for the year 2022-23:**

The Details of Receipts and Payments of General Fund / Non-Plan Account, Examination Fund Account and Distance Education Fund account of each University for the year ended March 2023 are given in Annexures of Accounts.

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

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

#### **3.8.1. Daily wage employees brought into regular establishment against norms.**

Tamil Nadu Veterinary and Animal Sciences University - Services of Daily Wage Employees regularized and brought into Regular Establishment without relaxation of service rules-violation of Government orders-action to be taken
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(Tamil Nadu Veterinary and Animal Sciences University Para No.31/2022-23)

As per G.O. M.S. No. 22 personnel and administrative reforms(F) dept. dated 28.02.2006, the Government had directed that the services of the daily wages employees working in all Government departments who have rendered 10 years of service as on 01.01.2006 be regularised by appointing them in the time scale of post in accordance with the service conditions prescribed for the post concerned. In view of the aforesaid G.O., TANUVAS had obtained G.O. M.S. No. 5 Animal Husbandry, dairying, and fisheries(AH) dept. dated 17.01.2013 to ratify the action of the Registrar, TANUVAS in having regularized the services of 262 daily wage employees who were brought in to regular establishment.

In continuation to the ratification obtained from the Government vide G.O. No.5 AHDF dept. dt.17.01.2013, a letter was addressed to the Secretary to the Government vide Lr.No.20322/R2/2010 dt.3.11.2011, to regularise the services of 50 daily wage employees who have put in a minimum of 10 years of service in the university. In this context, the Secretary to Government vide Govt. Lr. No. 20956/AH6/2011-1 dated 4.7.2012 stated that the regularization of services of daily wage employees may be done subject to university relaxing the service rules. Based on the Government letter, 50 daily wages employees had been brought in regular establishment in 2012 without relaxing the service rules. Similarly, 136 daily wage employees were brought in to regular establishment in a phased manner totally to the extent of 186 daily wage employees during the years 2012 and 2013 but service rules were not relaxed as suggested in the Government letter. The aforesaid issue was placed before the B.O.M. in the 98<sup>th</sup> meeting held on 11.5.2022 but the Board had suggested to get clarification from the Government in this regard. So, a letter was sent by the university on 28.10.2022 to the Government to ratify the action of the university in having regularised the service of 186 daily wage employees during the years 2012 and 2013. In reply to the letter of

the university, the Principal Secretary to Government vide Lr.No.3550254/AH6(2)/2022-23 dt.17.4.2023 had informed that the 186 employees had not completed 10 years of service as on 01.01.2006 as stipulated in G.O. M.S. No.22 P&AR dt.28.02.2006.

Hence, it was stated that it is not feasible to ratify the action of the university and it was also mentioned in the Government letter to initiate disciplinary proceedings on the officials concerned who had regularised against Government norms.

Hence, proper action be taken as per the instructions of Government and intimate the fact to audit.

**Reply:**

This audit objection was communicated to the Registrar, TANUVAS . The Registrar has stated that the subject would be placed before Board of Management(BOM) and the course of action would be intimated to audit.

As the administrative action on the subject is not complete, the reply of the Registrar is not accepted. Hence the para is Pending.

**3.8.2.Amount spent on procurement of accessories and Electricity charges not mentioned in contract agreement to be recovered.**

Anna University - CASR-RPTO A/c - Rs.10.37lakhs expended for batteries and propellers - to be recovered from M/s D-UMS. huge amount expended against the amount received for conduct of RPTO- electricity charges to be recovered from D-UMS for their usage.

(Anna University Para No.11.12/2022-23)

During the course of audit on the A/Cs of RPTO of CASR for the year 2022-23, it was noticed that following expenditures were made in the A/c.

S.No	Description	Amount(Rs.)
1	Subsystems for UAS (Small UAS)	37,04,660/-
2	Subsystems for UAS (medium & Accessories)	4,49,125/-
3	UAS flight simulator	10,85,247/-
4	UPS	50,318/-
5	Infrastructure	1,01,220/-
6	Spare Batteries	8,96,196/-
7	Propellers	1,41,046/-
8	Portable Generators	60,000/-
9	GST payment	38,852/-
	<b>Total</b>	<b>65,26,664/-</b>

Following observations are made during audit:

- 1) On verification of the contract agreement executed it was stated that drone and accessories and tools ( 5 units of small UAS and accessories and 5 units of medium UAS and accessories for study and Lab experiment purpose only and should not be used for flying), simulator, test bench course material, staff uniform, badge, ID card requirements were responsibilities of RPTO, CASR. Additional spares (propellers, batteries, etc.) were stated as responsibilities of M/s. Dhaksha Unmanned Systems Private Ltd. It was observed that a sum of Rs.10,37,242/- (as mentioned in S.No.6,7) have been expended for purchase of batteries and propellers which was the responsibilities of M/s D.UMS as per the agreement. Therefore it is insisted in audit to recover a sum of Rs.10,37,242/- from the firm.
- 2) As per the annual accounts, a sum of Rs.23,66,500/- has been paid to the Director, CTDT. The same will be apportioned as below.

Total amount available for distribution	2005508	Rs.2366500
GST (18%)	360992	
Co-ordinators for conduct of RPTO ( 70%)		Rs.1403856
Registrar (10%)		Rs.200550
Director CTDT (10%)		Rs.200550
Director CASR (10%)		Rs.200550

It was observed that only a sum of Rs.14,03,856/- is a share of revenue which is to be used for conduct of RPTO programme. But in reality, a sum of Rs.65,26,664/- was expended for conduct of RPTO Programme. The expenditure is enormous when comparing the revenue. It is insisted in audit to curtail the expenditure and to expend for the responsibilities only as per the agreement. It is also insisted to take necessary steps to get more share from the firm.

- 3) On verification of the annual accounts 70% of the O.H received which is to be spent for conduct of RPTO was not yet transferred to RPTO A/C. It is insisted in audit to transfer the same at the earliest. The fact may be intimated to audit. In the agreement, it was not stated whether the firm has to pay electricity charges to the university. Only infrastructure which includes power backup is the liability of the RPTO, CASR. Therefore, it is insisted in audit to take efforts for recovering electricity charges for their usage under intimation to audit.

**Reply:**

This audit objection was communicated to the Registrar, Anna University . The Registrar's reply is not relevant to the audit objection. Hence the para is kept pending.



### 3.8.3. Unspent amount on lapsed Digital video project to be refunded to CICT.

TNOU - Audit - 2022-23 - Central Institute Of Classical Tamil - Grant of Rs.10 Lakh for the Project - Digital Video Production of Sangam Literature Akam And Puram Themes - Sanctioned During 2009-10 - Project not Completed - Steps to be taken to refund the unspent Amount Rs.9.51lakhs To CICT.

(Tamil Nadu Open University Para no.29/2022-23)

The Central Institute of Classical Tamil(CICT), Chennai in its Order F.N:11-264/2008-09/CICT/Projects/897 dated:24.03.2009 sanctioned a sum of Rs.10 lakhs towards financial assistance for the project, "Digital Video production of Sangam Literature Akam and Puram Themes (10.8)" with Dr. S. Balasubramaniam Reader and Head, School of Tamil and Cultural Studies, Tamil Nadu Open University, Chennai as coordinator with some terms and conditions. As per order, the project should be completed within 1 year from the date of payment of first installment of grant and so the completion date should have been 31.03.2010. However the Tamil Nadu Open University requested extension of time for completing the project. In letter No.FN -11-264 / CICT /2011-12 / Projects dt:12.03.2012, the CICT extended the time for completion upto 30.06.2012.Out of the sanctioned sum of Rs.10 lakhs, Rs.7,50,000/- was received in two instalments as detailed below:

Sl.No.	Instalment	Cheque No.	Date	Amount Rs.	Encashment Date
1	First	940526	30.03.2009	500000.00	04.07.2009
2	Second	948773	31.12.2009	250000.00	10.02.2010
			Total	750000.00	

As per the instructions of CENTRAL INSTITUTE OF CLASSICAL TAMIL separate bank account should be maintained for this project and hence a separate bank account has been maintained- IOB, Saidapet Branch A/c No.45514 and it is stated in the instructions that the third and Final instalment would to be paid after the completion of one year on submission of.

1. Audited A/cs giving the details of expenditure incurred for the full project along with the original vouchers.

2. Utilisation Certificate signed by the chartered Accountant or the Finance Department of the University.
3. Five copies of the printed version of the lectures and 100 copies of DVDs.

Headwise details relating to the sanctioned amount and the expenditure thereof are as follows:

S.No.	Particulars	Amount Approved in Rs.	Expenditure Amount in Rs.
1	Honorarium for the Scholars for preparing the script and to deliver the lectures in video format. @ Rs.20,000/- per lecture, for 18 lectures 18 x 20,000	3,60,000	195000
2	Honorarium for Camera person (@ Rs.1000 X 18) + Lighting Assistant @ 300 X 18)	23,400	
3	Honorarium for Video Editing Charges (@Rs.1,500 X 18) + Assistant Video Editor @ Rs.500 X 18	36,000	
4	Honorarium for Producer and Technical Coordinator (@ Rs.2,000 X18) + Production Assistant @ Rs.1,000 X 15	54,000	
5	Honorarium for Graphic Artist @ Rs.500 X 18	9,000	
6	Honorarium for Office Assistant (@ Rs.300 X 18)	5,400	
7	Consumables (Video Tape, Batteries, CDs, DVDs, DVD cases)	5,000	
8	Honorarium for Project Director( @ Rs.2,500 X 18) + Project Assistant Director (@ Rs.1,500 X18)	72,000	7000
9	Travel Expenses to the Visiting Scholars and Local Travel	1,00,000	10000
10	Multiplication of DVDs (200 Copies of each programme @ Rs.50 for Jewel Box = Rs.50 X 18 X 200	1,80,000	
11	Printing of the Booklet about the 18 Programmes	50,000	
12	Function of Releasing of DVDs	50,000	
13	Miscellaneous @ 10% of the total cost	55,200	12778
	<b>TOTAL</b>	<b>10,00,000</b>	<b>224778</b>

It is found in audit that the project was not completed even after the extension of time was granted by the CICT and the bank closing balance of this project as on 31.03.2023 stands at Rs.9,51,326/- that includes interest accrued thereon. Therefore, it is insisted in audit that the unspent amount along with accrued interest as on 31.03.2023 mentioned above shall be refunded to the CICT.

**Reply:**

This audit objection was communicated to the Registrar, TNOU . As the Registrar has stated that the unspent amount will be refunded , the reply is considered as interim reply. Hence the para is kept pending.

**3.8.4. Revenue loss due to non-implementation of revised rent based on market value for leased out land.**

Bharathiar university -Audit - 2022-23 - General Fund - University Land leased out to BSNL -Lease Revision of rent on the basis of Market Value not effected - Lease agreement not revised - Loss of Revenue - Rs.72.30lakhs.

(Bharathiar University Para No.18-3/2022-23)

The land parcel measuring 99.2 cents belonging to Bharathiar University was leased out to BSNL and the rent was fixed at Rs.1500 per month as per agreement executed on 09.07.1988. However the BSNL has been using 73.06 cents of land and the University administration has raised rent demand for the usage. Subsequently, the rent was enhanced by 25% after five years. Meanwhile the rent was refixed on the basis of PWD norms and increased to Rs.41,375/- (vide Syndicate resolution item 249 Dated.04.11.2011 with effect from 09.06.2008). But the BSNL insisted on 25%hike on the existing rent from 09.06.2008.

The BSNL in its Letter No.BHU/2015-20 dated 08.05.2019 proposed to the University that it has decided to surrender 37.79 cents of land out of 73.06cents of land under its usage.

Inspite of Vice Chancellor's approval to take over the 37.79 cents of surrendered land and 26.14 cents of unused land by the BSNL, no efforts has been taken by the University administration to revise original lease agreement in this respect.

In audit it was found that only Rs.2930/- per month was paid by the BSNL as rent for the leased out land against the revised rent based on the market value. The revenue loss to the University

arising out of non-implementation of revised rent on the basis of market value works out to Rs.72,30,318/- as detailed below.

Rent Calculation Statement for Leased out Land to BSNL From 09.06.2018 to 31.03.2023

(Based on Fair Rent Value)

Sl. No	Period	Area	Land Value	Rent Collected	Total Rent
1	09.06.13 to 08.06.18 60 Months	73.06	Rs. 130/sq feet	$73.06 \times 435.60 \times 130 = 4137241.68$ Annual Rate $4137241.68 \times 12 / 100 = 496469$ Monthly Rent $496469 / 12 = 41372$ (or)41375	41375 x 60 Months = Rs. 2482500
2	09.06.2018 to 09.11.2019 17 Months	73.06	Rs. 435/sq feet	$73.06 \times 435.60 \times 435 = 13843847.16$ Annual Rate $13843847 \times 12 / 100 = 1661262$ Monthly Rent $1661262 / 12 = 138438/-$	138438 x 17 Months =Rs. 2353446
3	10.11.2019 to 10.06.2020	35.27	Rs. 435/sq feet	$35.27 \times 435.60 \times 435 = 6683171.22$ Annual Rate $6683171.22 \times 12 / 100 = 801980.54$ Monthly Rent $801980.54 / 12 = 66832/-$	66832 x 7 Months =467824
4	11.07.2020 to 10.06.2021	35.27	Rs. 435/sq feet	$35.27 \times 435.60 \times 435 = 6683171.22$ Annual Rate $6683171.22 \times 12 / 100 = 801980.05$ Monthly Rent $801981 / 12 = 66832/-$	66832 x 12 Months = 801984
5	11.06.2021 to 10.06.22	35.27	Rs. 435/sq feet	$35.27 \times 435.60 \times 435 = 6683171.22$ Annual Rate $6683171.22 \times 12 / 100 = 801980.05$ Monthly Rent $801981 / 12 = 66832/-$	66832 x 12 Months = 801984
6	11.06.2022 to 31.03.23	35.27	Rs. 435/sq feet	$35.27 \times 435.60 \times 435 = 6683171.22$ Annual Rate $6683171.22 \times 12 / 100 = 801980.05$ Monthly Rent $801981 / 12 = 66832/-$	66832 x 10 Months = 668320

<b>ABSTRACT</b>			
<b>S.No</b>	<b>Period</b>	<b>No on Months</b>	<b>Amount(Rs.)</b>
1	09.06.13 to 08.06.2018	60 Months	2482500
2	09.06.2018 to 09.11.2019	17 Months	2353446
3	10.11.2019 to 10.06.2020	7 Months	467824
4	11.06.2020 to 11.06.2021	12 Months	801984
5	11.06.2021 to 10.06.2022	12 Months	801984
6	11.06.2022 to 31.03.2023	10 Months	668320
		<b>Total</b>	<b>7576058</b>
		<b>Collected</b>	<b>345740</b>
		<b>Gr.Total</b>	<b>7230318</b>

This revenue loss is attributed to the willful omission by the University administration to revise the lease agreement with BSNL giving effect to rent revision based on market value.

**Reply:**

This audit objection was communicated to the Registrar, Bharathiar University. No reply has been received yet.

**3.8.5. Unrealized Demand Drafts/Cheques**

Madurai Kamaraj University Audit - Account No :1 - Scrutiny on cheques/DD received register - Unrealized Demand Drafts/Cheques for Rs.10.81lakhs - loss to the University.

(Madurai Kamaraj University Para No.10.3/2022-23)

While scrutinizing the cheque/DD received register of General fund Account No: I for the year 2022-2023, it was found in audit, the Demand Drafts and cheques valued at 10,81,560/- as detailed below were not realised in the audit year.

S.No	Financial Instrument		
	Type	Nos	Value(in Rs.)
1	Foreign DDs	12160	991040
2	Indian DDs	27	45900
3	Indian Cheques	5	44620
	<b>Total</b>		<b>1081560</b>

Necessary administrative action should be taken to encash these financial instruments and the fact may be intimated to audit.

**Reply:**

This audit objection was communicated to the Registrar, Madurai Kamaraj University. The reply by the Registrar that administrative action has been initiated to encash the financial instruments reveals encashment is not yet complete. Therefore the para is kept Pending.

**3.8.6. Decrease in fees receipts due to steep fall in student admission.**

Madurai Kamaraj University Audit - DDE - drastic steep fall in student admission in the past ten years - the huge decrease in fees receipts leads to financial crisis - defects

(Madurai Kamaraj University Para No.5,6/2022-23)

There are 2 set of student's intake in the DDE one in calendar year (January - June) another one is Academic Year (July - December). While comparing the admission of the past ten years as per table below, the admission in the year 2010 was 49,298 and in the year 2022 it reduced to 7660 (i.e) less than 1/7 of admissions were made in the year 2022, when compared to 2010.

Sl.No	Year	No. of Students Admitted
1.	2010	49,298
2.	2011	43,756
3.	2012	38,960
4.	2013	36,763
5.	2014	50,033
6.	2015	41,314
7.	2016	32,650
8.	2017	31,355
9.	2018	27,477
10.	2019	11,909
11.	2020	4,317
12.	2021	6,268
13.	2022	7,660

From 2017-18 the student admission in DDE is in declining phase due to adoption of UGC guidelines on territorial jurisdiction and delay in administration policy matters. For e.g. 2year B.Ed. course offered in Madurai Kamaraj University – DDE for several years was stopped now due to administrative lapses. In the previous years 500 students were admitted to this course every year with a fee structure of Rs. 18,500/- i.e. Rs. 1,85,00,000/- (2 x 500 x Rs.18500). Discontinuance of the above programme which resulted in overspending that arose by the expenditure made in case of teaching and non-teaching staff of that course.

The student admission and staff employed details were compared for the last 6 years.

S.L. No	Year	No. of student admission	Staff employed			
			Regular		Temporary	
			Teaching	Non-Teaching	CPCLR	CLR
1.	2017-18	31355	25	48	19	61
2.	2018-19	27477	25	41	17	61
3.	2019-20	11909	25	38	17	59
4.	2020-21	4317	24	28	18	51
5.	2021-22	6268	24	29	18	47
6.	2022-23	7660	24	27	18	43

There was a declining trend in case of admission was noticed and only 1/4<sup>th</sup> of the students as compared with 2017-18 have been admitted during the year 2022-23. Even though there was a shrinking number of students admitted, it did not effect the Faculties employed in DDE.

As per G.O.Ms.No 226/ Higher education (K2) dept, 17.05.1999. 15% of fees receipt of DDE for the year 1996 - 97 Rs. 1,47,27,237/- to be transferred to general fund. Besides the contribution amount, DDE transfers its surplus to General Fund to meet out regular expenses and construction of buildings etc.

In the audit year 2022 -23 DDE has transferred Rs.3,50,00,000/- to General Fund. The transfer of fund from DDE to General Fund and Pension from 2010 - 11 detailed below:

**Fund Transfer from DDE to A/c No-I, A/C No.IV and Pension**

Sl.No	Year	Amount (Rs.)
1.	2010 -11	6,60,00,000
2.	2011-12	7,92,04,166
3.	2012-13	7,52,72,763
4.	2013-14	18,91,72,538
5.	2014-15	8,50,00,000
6.	2015-16	13,58,36,000
7.	2016-17	11,24,40,763
8.	2017-18	8,00,00,000
9.	2018-19	3,75,00,000
10.	2019-20	1,75,00,000
11.	2020-21	75,00,000
12.	2021-2022	3,70,00,000
13.	2022-23	3,50,00,000

Upto 2017 -2018 the DDE has excess income over its expenditure and the surplus amount transferred to General Fund. In the year 2020 - 2021 the contribution amount transferred out of it's fixed deposit. In the year 2020 -2021 Rs.4,63,57,987/- withdrawn from fixed deposits and Rs. 5,65,69,005 kept in fixed deposits. In the year 2021-2022, Rs.2,58,80,235/- was withdrawn from fixed deposit and Rs.3,14,16,909/- was in balance. In the year 2022-23 Rs.2,08,87,280/-was withdrawn and transferred to A/C No.I and Rs. 2,55,29,629/- alone kept in fixed deposit and it will also be drained in the succeeding years. In the year 2022-2023, the DDE gained a surplus of Rs.2,20,62,322/- as follow:

The normal receipt for the year 2022-2023

out of total receipt Rs.15,29,40,951/- - Rs.12,87,49,890/-

The normal expenditure for the year 2022-2023

out of total expenditure Rs.15,66,87,568/- - Rs. 10,66,87,568/-

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Surplus in the year 2022-2023 - Rs. 2,20,62,322/



Following observations are made in audit.

1)It is observed that necessary steps are not being taken to increase the receipts for DDE by way of creating new courses having demand in the market, and increase the student strength. It is insisted in audit that action may be taken to increase student's admission in DDE and to generate receipts to the University.

2)Despite there was a shrinking number of students admitted in DDE, it did not reflect in the Faculties employed in DDE which results in further financial burden to the University. Necessary action in this regard may be taken to explore the possibilities to reduce the financial burden to the University.

**Reply:**

This audit objection was communicated to the Registrar, Madurai Kamaraj University. The reply by the Registrar that the students admission to the DDE has increased over the years is not substantive and hence the para is Pending.

**3.8.7. Non compliance with TNTT Rules**

Alagappa University- DDE EXAM FUND - Non compliance with TNTT Rules 2000 and fragmented procurement practices in clothlined cover purchases.

(Alagappa University Para No.39A/2022-23)

Upon scrutinizing the records and vouchers related to the procurement of goods and services under the DDE Exam Fund, the audit has identified the following observations.

In accordance with G.O.Ms.No. 206, Finance (Salaries) Department, dated 04.07.2017, and as per Article 125 of the Tamil Nadu Financial Code, Volume-I, a "limited tender system" should typically be employed when the estimated value of an order exceeds Rs. 5,000 but is below Rs. 10 lakh. Furthermore, as per G.O.Ms.No. 367, Finance (Salaries) Department, dated 05.12.2022, the threshold for low-value procurement has been enhanced to 50 lakh for construction, 20 lakh for vehicles, and 25 lakh for all other categories.

The following goods have been procured under this fund:

S. NO	Items Procured	Name of Payee	Purchase order Date	Invoice NO./ Date	Vr.NO./ Date	Amount in Rs./-
1	65,000 Clothlined cover size 32cm x26cm Flap 6cm (Brown)	KS Industries	05.01.2022	24/ 08.02.2022	3/ 05.04.2022	4,71,705
2	65,000 Clothlined cover size 32cm x26cm Flap 6cm (Brown)	KS Industries	21.03.2022	2/ 26.04.2022	66/ 25.08.2022	4,71,705
3	70,000 Clothlined cover size 32cm x26cm Flap 6cm (Green)	KS Industries	21.03.2022	1/ 26.04.2022	65/ 25.08.2022	5,34,422
4	60,000 Clothlined cover size 32cm x26cm Flap 6cm (Green)	KS Industries	28.07.2022	13/ 14.09.2022	105/ 20.10.2022	4,58,076
5	80,000 Clothlined cover size 32cm x26cm Flap 6cm (Brown)	KS Industries	28.07.2022	12/ 14.09.2022	106/ 20.10.2022	5,80,560
6	65,000 Clothlined cover size 39cm x28cm Flap 7cm (Brown)	KS Industries	26.09.2022	15/ 03.11.2022	140/ 22.11.2022	5,59,910
<b>Total</b>						<b>30,76,378</b>

Over a concise 9-month period (from 05.01.2022 to 26.09.2022), a significant expenditure of Rs. 30,76,378 was allocated for the procurement of Clothlined Covers. This raises the inference that expenses were intentionally distributed below Rs. 25 lakh, potentially to circumvent an Open Tender process, bypassing a comprehensive cost-benefit analysis, and possibly showing favouritism toward KS Industries.

Furthermore, the "limited tender" system should be adopted instead of the open tender system when the indenting officer certifies that the demand is so urgent that any additional expenditure involved in the elimination of open competition must be incurred to avoid delay. In light of these findings, it is strongly recommended that the Controller of Examinations forecasts the required number of covers, and purchases should align with this forecast to ensure effective planning and cost efficiency.

Remedial actions are strongly recommended to align with the prescribed guidelines and enhance transparency in the procurement process as per Tamil Nadu Transparency in Tenders Act, 1998 and Rules, 2000.

**Reply:**

This audit objection was communicated to the Registrar, Alagappa University. The reply by the Registrar that procurements were made only after the approval of syndicate does not address the audit objection. Hence the para is kept pending.

**3.8.8.Objectives of Farm Mechanization not fulfilled**

TNAU - Department Of Agronomy - TANII- State Innovation Fund - optimizing farm mechanization practices in order to reduce Labour Dependency and increasing farm productivity - Labour Cost increases abnormally and farm productivity decreases - Objectives of the scheme not served- defects

(TNAU Para No.3(b)/2022-23)

As per GO(D).No.54 Agriculture(AU) Department dated 27.03.2018 and GO(D).No.275 Agriculture(AU) Department dated 16.12.2019, totally Rs.166.00 lakhs released under the scheme Tamil Nadu Innovation Initiatives (TANII), with the objectives of,

- i) to develop a feasible soil-based farm mechanization strategies for small and medium farmers for timely field operation and reducing labour dependency”.
- ii) to upscale developed feasible soil-based farm mechanization strategies for increasing farm productivity, area under cultivation and livelihood of the farmers.

An Administrative Sanction Order (ASO) No:DR/P2/TANII/AC&RI(Mdu)/FRM/Revised ASO/2019, dated: 10.10.2019, was issued for the year of two years. Further it was extended for the year of 2021-22 vide ASO dated: 13.08.2021. Under the said scheme (Code B27 NU), 55 numbers of farm machineries worth of Rs.1,19,32,470/- were

purchased as mentioned in below for the purpose of conducting 36 numbers of awareness training programmes (last training on 18.02.21) and 21 numbers of Field Demonstration (last FD on 03.02.21) to small and medium farmers in order complete the objectives of the scheme.

Sl.No	Year	No of machineries purchased	Value Rs.
1.	2018-19	4	982752
2.	2019-20	21	4210739
3.	2020-21	30	6738979
Total		55	11932470

On verification scheme files, final report and other relevant records of the said scheme following defects were found in audit.

Awareness training programmes, field days and Field Demonstrations to small and medium farmers were completed on 18.02.2021. Thereafter the farm machineries purchased were completely transferred to main stock register of the farm unit on 16.09.21. On cross verification of labour charges incurred towards contract labours for the year of 2021-22 and 2022-23 it was found that, instead of decreasing labour charges it was increased to 4.37 times than 2021-22-year expenditure. Even after stocks were transferred to main stock, increasing 437% than previous year is clearly indicates objective of the scheme reducing labour dependency was not served.

Sl.No	Scheme	2021-22	2022-23	Increasing percentage
1.	Venture -V60 FW (commercial seed production)	314660	1377080	437

1) Similarly, on comparison of last three years accounts of venture capital scheme V60FW (Commercial Seed Production), it was found that recurring expenditure of 2022-23 was increased 471% than 2020-21 recurring expenditure. But on contrary to that department income of 2022-23 was decreased 24% than 2020-21 department income, which is clearly indicates objective of the scheme increasing farm productivity was not served.

Year	Details	Department income	Decreasing %	Recurring Expenditure	Increasing (%)	Net Receipt
2020-21	Commercial	3874207	0	853186	100	3021021
2021-22	Seed	3310780	15	2701424	317	609356
2022-23	Production	2927465	24	4025641	471	(-)1098176

Further on verification of sub vouchers of contract labour expenditure, it was found that mostly contract labours were engaged for the work Bund formation & plastering works, processing and backing of seeds weeding works and manual paddy transplanting works. But on verification of TANII scheme final report and stock register it was found that bund trimmer (Rs.3,19,500), Grain collecting and automatic bagging unit (Rs.74,500/-), Power weeder (Rs.1,13,000/-), and Rice Transplanter (Rs.1,93,400/-) etc. were purchased and operations of said machines were demonstrated to farmers during Awareness training programmes, field days and Field Demonstrations. But, on verification DMS entries it was found that operations and usage of those equipments were not entered in DMS ,which clearly indicated farm was not Mechanized , which is turns the concept of farm mechanization as invalid . Hence action shall be taken to get ratification of Government in order to regulate non-achievement of scheme objectives by department of Agronomy.

Further abnormal increase in contract labour expenditure and decrease in revenue even after farm mechanization (at the cost of Rs.1,19,32,470/-) should be reviewed by high-level fact-finding committee and outcomes shall be intimated audit.

**Reply:**

This audit objection was communicated to the Registrar, Tamil Nadu Agricultural University. The reply by the Registrar does not address the audit objection and hence the para is Pending.

### 3.8.9. Low yield of farm seeds against minimum yielding capacity

TNAU- Internal Controls on Revenue generation - Farm Receipts - Department of Agronomy - Seed Production of Paddy varieties – Low yield recorded as against to the minimum yielding capacity of particular variety - Total loss Rs.7.13 lakhs.

(TNAU Para No.5.1/2022-23)

To execute approved cropping programme for the year of 2021-22 (Director, Seed Centre, TNAU, Coimbatore letter no:DSC/FS,CS,TFL Seed & Planting material prodn materials. Programme -2021-22 /2021 dated:26.05.2021),totally 18 numbers of fields were registered with Government of Tamil Nadu, Department of Seed Certification with sowing report. To ascertain the target achievement, the approved programme, DMS and seed registration (with the Assistant Director of seeds ) details were cross checked with actual yield taken in the respective fields.

On comparison of that it was noticed that sudden short fall in yielding capacity of paddy varieties . In this regard an audit slip was issued by Inspector on 06.04.2023 , which is also communicated vide Deputy Director of Local Fund audit letter No: Audit slip No1 and 2 /2022-23 - I st half / A1/2023 dated: 11.04.2023 . In response to that reply was received from Dean , AC&RI , Madurai vide his letter no.Dn/AC&RI/MDU/Audit/2022-23 .IH /425& 426/CF-DA/Audit slips/2023 dated: 17.04.2023 .During the verification of reply it was noticed that , only general factors which were affecting the potential yield was stated as reply , but there is no specific reasons or records or evidences were produced to audit . Thus the audit slip continued with following defects.

- a. Seed Production of Paddy varieties - Cross verification of Daily Memorandum Sheets (DMS), Sowing report ( issued by Assistant Director , Department of Seed Certification) and Seed certification register – Low yield recorded as against to the minimum yielding capacity of particular variety-Loss Rs.7,13,887/- Needs to be recovered

As per approved programme for the year of 2021-22,Director , Seed Centre , TNAU , Coimbatore stated that , the seed production target was calculated on the basis of average yield capacity of paddy varieties were as mentioned in Column No:3 of below table. Similarly, as per guidelines issued by Director , Centre for Plant Breeding and Genetics, TNAU , Coimbatore the seed production yield capacity of paddy varieties were as mentioned in Column No:4 of below table.

S.No	Crop	Avg yield as per Director , Seed Centre guidelines ( Kg / ha)	Avg yield as per Director CPBG guidelines ( Kg / ha)
(1)	(2)	(3)	(4)
1.	Medium and Coarse grain varieties		
	ASD 16	4000	3500-4500
	ADT 37	4000	3750-5000
2.	Fine and super fine grain varieties		
	CO 51	3500	3500-4000
	VGD 1	3500	3750-4500
	ADT 45	3500	3750-5000
	TKM 13	3500	3000-4500

For the Cross-verification purpose, minimum yielding capacity of each varieties as prescribed by Director, Centre for Plant Breeding and Genetics, TNAU, Coimbatore were taken for calculation. On verification calculations arrived as above, it was found that lowest yield were recorded as against the minimum average yielding capacity of particular variety as detailed in **Annexure No:I**. As per the calculations short fall in yield was in alarming range of between 35% to 56%.

Moreover, for confirmation, the above calculations were rechecked with, a detail available on Government of Tamil Nadu, Department of Seed Certification Website (Seed Farm (Master view) statement). As per the details available on the statement, it was noticed that during the II<sup>nd</sup> inspection of field, the Seed Certification Officer recorded the estimated yield / acre of the particular field. On cross verification of estimated yield with actual yield taken, it was confirmed that lowest yield were recorded as against the estimated yielding capacity as detailed in **Annexure No:I**. As per the calculations short fall in yield was in alarming range of between 25% to 46%.

But, it was replied that, due to low in organic carbon content nature of central farm field, permanent damage in main channel of Periyar Vaigai command area, unforeseen climatic and pest incidence coincided with critical crop growth stages were reasons for reduction in expected yield. The reply is not convincing since the following reasons.

- 1) There are totally 18 numbers of fields were registered with Government of Tamil Nadu, Department of Seed Certification for seed production. In respect of that, seed inspector were conducted, II<sup>nd</sup> inspection of on various dates, mostly more or less 20-

25 days before the harvest. But, there is no mention in the reply, about which factor affect the particular period which could have impacted seed production. Further, the reply was verified with seed certification inspection report, no such remarks were recorded by the Seed Certification Officer, during the inspection of the field. Thus, the explanation given in this regard was not convincing to audit.

- 2) As per practice in force, if any failure in cropping, (if 1/3 part of field lodged) the programme may be withdrawn with approval of Director and Nodal Officer (BSP), Directorate of Centre for Plant Breeding & Genetics, Coimbatore on the basis of inspection joint report issued by Assistant Director of Seed certification and Professor & head of the Station. But no such material evidence for withdrawal of cropping programme or 1/3 part of field got affected due to various affecting factor. But, it was noticed that, Sl.No : 2, 3, 9, 10, 11 and 15 of Annexure No: II, were recorded below 1/3 percentage of estimated yield, which were not suggested for withdrawal by Seed inspector, which is also evidenced modification low yield as against estimated yield.
- 3) Further, on cross verification of yielding capacity of seed varieties in past years it was found that, short fall in yield was very high during said period and only 33% to 62% of yield is recorded on compared to past year records. Which made the statement "low yield recorded, due to low in organic carbon content nature of central farm field" as invalid.

S.No	Seed Certification registration No	Variety and Type of Seed	Area in acre	Actually seed yield taken	Avg yield /acre	Three year avg yield	Seed Certification registration No	Avg yield /acre	Achievement
1	D 663 /2017-18	Paddy CO 51(FII)	9.37	8550	912	1091	D734/ 2021-22	672	62%
	D 281/ 2018-19	Paddy CO 51(FII)	7.14	9060	1269		D735/ 2021-22	507	46%
2	D 610 /2017-18	Paddy ASD 16 (FI)	18.84	28050	1489	1501	D981/ 2021-22	621	41%
	D 646 / 2018-19	Paddy ASD 16 (FI)	7.15	8190	1145		D1103/ 2021-22	490	33%
	D 825 / 2019-20	Paddy ASD 16 (FII)	5.3	9900	1868		D561/ 2021-22	573	38%



Further it was observed in audit, this pattern of recording lowest yield of paddy variety as against the minimum average yield was noticed by audit particularly after the year of 2019-20, where the after appointment of present Head.

- 4) Further, it was replied that, since Jan. 2021 to Jan. 2022, there was no Agronomist posted at central farm towards the management of farm activities technically and maintain the various official records in proper manner and to endorse the entries. But on verification of pay bills (March/2021 and Feb/2022) of said period it was noticed that, there were 6 agronomist and 4 agronomist were working in the department (under Non-Plan and ICAR-WMS). Though agronomist were working in department, a soil scientist (Dr.B.Bakiyathu Saliha, Associate Professor) who is not in the establishment of Agronomy said period, was appointed as farm superintendent which is also evidenced that the appointment of non-agronomist was intentional.

Hence action may be taken to recover the minimum loss amount of Rs.7,13,887/- \*(Loss is arrived as mentioned in annexure no:II), from the persons responsible and fact may be intimated to audit.

**Reply:**

This audit objection was communicated to the Registrar, Tamil Nadu Agricultural University. The reply by the Registrar that the low yield which was lower than the minimum yield prescribed for the seed variety was due to climate change, poor soil fertility, pests and diseases is incompatible with the stated objectives of the project. Hence the para is kept pending.

**3.8.10. Dysfunctional Automatic Weather Stations.**

TN Agricultural University - Revival of Automatic Weather Station network in 285 blocks and relocation of 100 Nos. of Automatic Weather Station in Tamil Nadu

(TNAU Para No.8/2022-23)

Automatic Weather Station (AWS) is a useful instrument to observe and communicate the weather prevailing in a location on real time basis. It can observe weather of a unreachable location, continuous reading and during extreme weather event. Agriculture production is highly depended on weather and weather-based response farming have higher success due to prevention of risk. In this context, Tamil Nadu Agricultural University had installed 385 AWS, each one in every blocks Tamil Nadu in three phases from 2007 - 2013 under NADP scheme with a total outlay of Rs. 29.83 crores. All the 385 AWS had linked and formed a "Tamil Nadu Agricultural Weather Network (TAWN)" and

shared data to Government Departments, Insurance, Scientist, Students and Farmers. The installed AWS has capable of measuring 10 agricultural related weather parameters viz., rainfall, air temperature, wind speed, Wind Direction, relative humidity, atmospheric pressure, solar radiation, soil moisture, soil temperature and leaf wetness. The data are processed and uploaded in [tawn.tnau.ac.in](http://tawn.tnau.ac.in) website on hourly basis.

Another main objective of the closer network of AWS data is used for preparing medium range weather forecasting (next 6 days) and the forecast is also updated daily in [tawn.tnau.ac.in](http://tawn.tnau.ac.in) website. By using the observed and forecasted data, Automated Agro Advisory Service Web cum Mobile App has been launched by 2018 and about 6,15,000 farmers have registered in for regular weather-based advisories. Since 2016, TNAU has continuously approached the Govt. for Annual Maintenance Charges (AMC) after the Warranty period, as the AWS is an electronic instrument which need continuous AMC to run properly. The main reason is completely drained batteries, which is almost more than 7 – 10 years old and fault in few of sensors due to wear and tear. In addition, many landowners requested to shift the AWS to some other place.

During 2019-20, the APC to the Govt. of TN has ordered to report the exact status of AWS by doing survey. TNAU has done the survey by outsourcing and found that about 285 AWS could be revived in to functional and about 100 AWS had lost due to theft and damage by Trespassers and animals. The report was presented to the APC and submitted a request to utilize unspent balance of Rs. 195.64 in ACRCs (Agro Climate Research Centre) NADP schemes for the purpose of reviving the 285 AWS, including relocation of AWS and ratification of amount spent towards training and AWS status Survey (16.85 lakhs). The same proposal was placed before the SLSC (State Level Sanctioning Committee) and approved by Letter No.28335 A/AP1/2018-8 dated 05.10.2020 of the Agriculture (AP1) Department, Chennai-9. Based on the approval from the Government, Administrative sanction order has been obtained from the university and revival process has been initiated.

University has formed a Technical Committee under the Chairmanship of Director of Crop Management including the Dean (AEC&RI) as Co-Chairman, Director (CARDS) cum NADP Nodal officer as Member, Professor and Head, Agro Climate Research Centre as Member Secretary and Retired Professor Dr. T.N. Balasubramanian as Expert member. The committee has met five times, formulated protocol for revival process of 285 AWS and leaving 100 AWS which are unrecoverable. Considering the compatibility of the AWS sensors, committee had recommended the University to engage the two firms M/s. Hach DHR India Pvt. Ltd, Bangalore (Previously known as M/s. Sutron Hydromet) and M/s.

GeoEdge Technologies Pvt. Ltd, Coimbatore, who had originally installed the Phase I (224 AWS) and Phase II & III (161 AWS), respectively.

It is also decided to give priority to most important sensors viz., 1. AT-RH (Temperature cum Relative humidity), 2. Wind (Wind speed and Wind Direction), 3. Rain gauge, 4. Solar Radiation and 5. Atm. Pressure are to be made working either by replacement or repairing in all the 285 stations without any deviation. It is also decided to give priority to most important sensors viz., 1. AT-RH (Temperature cum Relative humidity), 2. Wind (Wind speed and Wind Direction), 3. Rain gauge, 4. Solar Radiation and 5. Atm. Pressure are to be made working either by replacement or repairing in all the 285 stations without any deviation. Out of 285 AWS, the M/s. Hach DHR India Pvt. Ltd, Bangalore will repair 145 AWS and the M/s. GeoEdge Technologies Pvt. Ltd, Coimbatore, will repair 140 AWS as above. Out of 285 AWS, 257 AWS were revived and TNAU mediated the process of handing over from Dept. of Agriculture to Dept. of Revenue during 31.03.2023. Relocation and revival of 17 AWS @ Rs. 2,00,000/- per unit were initiated by calling tender and completed by 31.03.2024.

Following Observations are made in audit

- 1) It is stated that Agricultural Production Commissioner has ordered to report the status of AWS by doing a survey and TNAU has done the survey by outsourcing. Which agency has done the survey on outsourcing basis is not mentioned and the reasons for engaging a private firm when there is a specialist Agro Climate Research Centre is existing in TNAU and why the scientist of TNAU were not engaged for the survey is not made clear.
- 2) The expertise of the agency in conducting such survey is not known and name of the agencies which conducted the survey may be made available and the report submitted to APC may be made available to audit.
- 3) It is stated that the report has found that 285 AWS can be revived and about 100 AWS has lost due to theft and damage by trespassers and animals. The authenticity for the claim that 100 AWS has been lost may be produced with evidences like FIR, if any filed for the theft and animal damage, if any, with photographic and GPS evidences may be produced to substantiate the claim.
- 4) The protocol formulated by the Technical Committee of TNAU for revival of 285 AWS leaving 100 unrecoverable AWS may be produced to audit
- 5) Two firms, viz., M/s Hach DHR India Pvt Ltd, Bangalore (Previously M/s Sutron Hydromet) and M/s GeoEdge Pvt Ltd, Coimbatore were engaged for

revival of the AW Stations. It is reported that the two firms were hired since they had originally installed the Phase I (224 AWS) and Phase II & III (161 AWS) respectively. Total 385 AWS were originally installed by these firms only and again hiring the same agencies were hired for the same task and whether any competitive bidding/ tenders were invited for the said purpose is not made clear to audit

- 6) A basic search in internet provides data that M/s Hach DHR India Pvt Ltd is firm engaged in analysis of Water and provides services in the domain of Water quality, research and solutions. The selection of this firm for revival of AWS may be corroborated with documents to audit. The competency and expertise of these two firms and the selection process may be produced to audit with relevant documents.
- 7) The technical bidding and price bidding documents and recommendations of the committee may be made available to audit. The current domain / proven expertise of these two firms may be substantiated with relevant documents. If the competitive tender process were done, only one firm could have won the competitive bidding whereas the two firms were almost equally awarded the contract (140 & 145 AW Stations between them for revival)
- 8) The location of 100 AWS which are marked as unrecoverable and GPRS coordinates may be produced with evidences like revenue authority certificates.
- 9) It is reported that tender and revival of Relocation and revival of 17 AWS @Rs.2,00,000 per unit is completed by 31.03.2024 and the current status of verification of data and handing over may be produced to audit.
- 10) Whether the Automated Agro Advisory Service web cum Mobile App is now functional and whether it is currently updating weather-based advisories to farmers of the state may be made available with relevant evidences.

**Reply:**

This audit objection was communicated to the Registrar, Tamil Nadu Agricultural University. The reply by the Registrar that the Automatic weather stations became dysfunctional due to shortage of funds for annual maintenance, skilled manpower does not address the audit objection . Hence the para is kept Pending.

### **3.8.11. Formation of a private company against norms.**

Periyar University - Formation of PUTER Foundation, a Private Company without following due procedure under Section 8 of the Companies Act, 2013 - defects

(Periyar University Para No.5.1/2022-23)

The University in its 114th Syndicate meeting held on 06.11.2023 introduced a Table Agenda for ratification of incorporation of a non-profit private company viz: Periyar University Technology Entrepreneurship Research Foundation (PUTER Foundation) under Section 8 of the Companies Act. The table agenda also requested the Syndicate to ratify the allotment of 2000 square feet of space in the first floor of the skill development block of the University. There were twenty members in the Syndicate out of which six of them were representing the Government departments such as education, law, medical, etc. All of them gave a dissent note for the decision and along with them two other members of the Syndicate also dissented the decision. With twelve out of twenty members favouring the decision, the table agenda was approved by the Syndicate.

On this issue the University vide its letter dated 09.02.2024 replied to various issues raised by audit as follows: "We have constituted a governing committee to enhance the activities of ITTC and as per its suggestions only we have planned to establish Section 8 company in the name of PUTER PARK which is incorporated as PUTER Foundation as envisaged in the Companies Act, 2013. It further said that this was being second Section 8 Company of the Periyar University and there was no need to get Government approval as the University is an autonomous body. It further stated in its reply that any action of the University which requires assent of the Syndicate will be placed before the august body which is the supreme body in all State run Universities. Many times to quicken the process and to catch up with certain activities Vice Chancellor being the competent authority permits initially and later the University gets ratification of the Syndicate. Accordingly, the name change and incorporation of PUTER Foundation is all done with good intention and finally it got placed before 114th Syndicate held on 06.11.2023 and got it ratified. There is no need for Government approval. The reply further stated that PUTER PARK/PUTER Foundation is one wing of Periyar University as we are running another Section 8 company in the name of Periyar University Business Incubation Confederation in the same manner. It further reiterated that "the creation of non-Government private company during the year 2023-24 is misconceived by audit." The University has only floated a Section 8 company following a due process which is only non-profit company established by Periyar University as its arm for fostering the innovation ecosystem for the students under the Companies Act,

2013. It was further stated that there was absolutely no misuse of the position in starting a non-profit Section 8 company namely, PUTER Foundation.

The above reply of the University was considered in detail and the following observations emerged in audit.

**3.8.11.1. Formation of a private company falls outside the scope of Periyar University Act, 1997 and also the scope of powers of Syndicate:**

The Periyar University Act under Para 4 of the Chapter II lists out 24 objectives and powers of the University. None of the objectives and powers empower the University to form a private company. Similarly, the Para 25 of Chapter IV of the Periyar University Act provides powers under 50 subheadings on which the Syndicate can approve the matters placed before it. Audit scrutiny of the above powers brought out that none of them empowers the Syndicate to approve an agenda for formation of a Company out of a wing or arm or unit of the University. Hence, the claim of the University, being an autonomous body, not requiring Government approval on each and every item does not hold good, particularly when the matter falls outside the ambit of the University Act.

**3.8.11.2 Section 8 company is a private company:**

As per Section 8 of the Company Act, 2013, any association of persons registered under this Act for promotion of Commerce, Science, Sports, Education, Research, Social Welfare, Religion, Charity. Protection of Environment or any other object shall be registered as a limited company without the addition of the word limited or private limited. Consequently, any company registered under Section 8 of the Companies Act is a private company without suffixing its name with limited or private limited. Therefore, PUTER Foundation is a private limited company.

**3.8.11.3 PUTER Foundation, a separate legal entity.**

It has been stated in the reply that PUTER Foundation though incorporated under Section 8 of the Companies Act is another arm of Periyar University. Incubation Technology Transfer Centre was formed out of G.O.Ms. No.06 Higher Education (K2) Department dated 19.01.2013 out of the grants of Rs.29.88 lakhs provided by the Government of Tamil Nadu. It was functioning as the part and parcel of Periyar University. It had no existence on its own without Periyar University. Whereas, PUTER Foundation incorporated under Section 8 of the Companies Act is a legal entity and it has got its own powers independent of the members of the company. The company can sue and also be sued and it has a perpetual succession unlike in the case of ITTC which co-exist with Periyar

University. Therefore, the nature and status of ITTC and PUTER Foundation are totally different.

#### **3.8.11.14 Floating a private company without Government approval.**

The University in its reply compared the formation of Periyar University Business Incubation Confederation with that of PUTER Foundation. It was observed that Periyar University Business Incubation Confederation was formed as a Section 8 company with the approval of the Government of Tamil Nadu for which the approval was conveyed vide, the Principal Secretary/Director, Entrepreneurship Development and Innovation Institute Lr. No. 1870/EDI/TC/2016 dated:26.09.2018. The above letter stated as terms and conditions and conditions of grant for registration of the business initiative as a Section 8 company by the Periyar University. No such permission or communication was received for incorporation of PUTER Foundation as a Section 8 company. Therefore, Periyar University Business Incubation Confederation is with the full consent and permission of Government of Tamil Nadu whereas, the PUTER Foundation is without the permission of Government of Tamil Nadu.

Despite such a precedent the act of the University in going ahead with the formation of a private company without the approval of Government of Tamil Nadu not only suffers from lack of competency but also an ill-conceived decision.

#### **3.8.11.15 Placement of a special Business Agenda Item for formation of a company without justification of an urgency:**

As per University Statute Chapter 5 provisions, the Agenda for the Syndicate meeting of the University is circulated to all members of Syndicate 21 clear days in advance of the normal meeting and 15 days in case of Special meeting. The Vice Chancellor and Registrar of the University is empowered to bring an Agenda Item with a shorter notice period if the agenda item is very urgent. An Agenda regarding formation of PUTER Foundation was brought before the 114th Syndicate meeting dated 06.11.2023. However, University could not establish or justify the prevalence of any extraordinary situation or circumstances warranting rushing up of a special Business Agenda Item of this nature.

#### **3.8.11.16 Passing the resolution with simple majority:**

Although every member of the Syndicate carries equal vote and weightage in deciding the issues before the Syndicate, the resolution was passed with the simple majority of 12:8 despite all the nominees of the Government dissented the decision. Though there were six members of the Syndicate representing the various departments such as Higher Education, Law, Medical Education, Legal studies, Collegiate Education and Technical

Education and all of them objected to the approval of incorporation of the PUTER Foundation as Section 8 company, yet the University carried on approving the proposal. This calls for a review of the constitution of the Syndicate and its procedures for passing a resolution on matters of high importance particularly, when all the Government nominees are dissenting.

**3.8.11.17 Becoming Directors of a private company without the prior approval of Government amounting to misconduct:**

As per Section 12(5) and 14(1) of the Periyar University Act, the Vice Chancellor and the Registrar are respectively the whole time officers of the University. Therefore, the acts of Vice chancellor and the Registrar in floating and registering a private company is against the provisions of the Act and statutes governing their service and amounts to misconduct. The above action also attracts Tamil Nadu Government Servant Conduct Rules 1973. Rule 8(1)(a) of the Rule reads as follows: "No Government servant shall except with the previous sanction of the Government, engage himself directly or indirectly in any trade or business or undertake any employment".

**3.8.11.18 No financial transaction between the University and PUTER Foundation:**

From the perusal of the records produced to audit during the special audit, there was no trail of any financial transaction between the University and PUTER Foundation either in the form of share capital of the Foundation or in any other manner.

**3.8.11.19 Unwarranted excessive leasing of property of Periyar University:**

Entrepreneurship Development and Innovation Institute, an autonomous Society of the Government of Tamil Nadu through its Principal Secretary / Director, vide Lr. No. 1870/EDI/TC/2016 dated: 26.09.2018 conveyed its direction to the Vice Chancellor of Periyar University that a minimum of 5000 sq.ft of furnished space be leased out to Periyar University Business Incubation Confederation for 30 years of lease on a nominal rate of Rs.100. As against the above directive, the Periyar University vide its lease agreement dated 06.02.2020 leased out 63033.46 sq.ft of land in Karuppur Village survey no. 26/1 and 27/1 within the campus of Periyar University along with a building with the approximate area of 21061.30 sq.ft. Further, it also included a clause in the lease agreement at Para (d) that Periyar University Business Incubation Confederation shall have all the liberty to under lease and sub-lease the said premises or part thereof to any of its subsidiaries or to any other party. It is to be noted that the direction conveyed by the Government vide Lr. No. 1870/EDI/TC/2016 dated: 26.09.2018 authorised the Periyar University to allot building space only for the purpose of confederation usage and not for the purpose of sub leasing. Though the above lease of land and building space is approved by the Syndicate in its 102 meeting on 11th



January, 2019 and also the 44th Finance Committee meeting held on 18.09.2018, action of the University to lease such huge tract of land and building space is not only beyond the limit prescribed by the Government but also lacks justification.

### **3.8.11.2 OTHER RELATED FINANCIAL IRREGULARITIES:**

#### **3.8.11.2.1 MoU between Periyar University and BOSTON IT SOLUTIONS (India) Pvt Ltd, Bengaluru:**

Syndicate of Periyar University approved in its 108th meeting held on 12.09.2020 a new programme M.Sc (Data Science) in association with BOSTON IT SOLUTIONS (India) Pvt Ltd, Bengaluru from the academic year 2020-21. An Expression of Interest was issued on 23.10.2020, in response to which three parties responded. Among them, the two parties namely, R. Shisha Trust and USAM were technically disqualified as these two companies did not have minimum 10 years of experience in relevant technology and also no global exposure. Further, these 2 companies did not have any empanelment with global recognised companies such as Nvidia/Intel/AWS for providing certification in the field of 4.0 technology. As these two companies became technically disqualified, the committee recommended on 12.11.2020 to enter into an agreement with BOSTON IT Solutions. Accordingly, an MoU was signed between Periyar University and BOSTON IT Solutions on 12.11.2020. The various terms and conditions of the MoU are as follows:

- BOSTON role will be restricted only to designing and developing the course content.
- The BOSTON designed course will be taught and administered by faculty of Periyar University.
- The administration and evaluation of the course along with conferring of degree to successful students will be done by Periyar University.
- BOSTON may provide only suggestion for evaluation of students' performance through various forms of assessments.
- BOSTON will provide 1-week technical training programme once in a year to 4 nominated faculties of Periyar University.
- There will be no linkage with campus placements as part of this programme as these are two distinct activities. The placement activities are separate and the participation of the institution for the BOSTON designed course has no bearing on placement activities.
- The fee share between University and Boston were in the ratio of 40: 60 in 2020-21 and 2021-22, 45:55 in 2022-23 and 50:50 in 2023-24.

On raising this issue of unfair revenue allocation to BOSTON IT Solutions, the University replied that the department of Computer Science was established in the year 2002 and has only 6 regular faculty members and offer 2 master programmes namely, MCA and M. Sc. Computer Science. It was also replied that the existing faculty members are not sufficient for handling these two programmes and the Data Science is newly emerging domain for which computer hardware and software is not up to the level of operation in the existing facilities at the University.

On consideration of the MoU and the reply by the University the following audit observations emerge.

**a) Unjustified revenue sharing arrangement owing to inverse proportion of work and profit:**

In reply to the queries, the University justified the action of entering into an MoU for imparting the course as shortage of staff in the Department of Computer Science whereas the MoU clearly states in para A under the caption "Role of Boston" that the Boston designed course will be taught by the faculty of Periyar University. The reply by the University is quite contrary to the terms and conditions of MoU and the justification is not factual. As is understood in the system of education, designing the course is one-time activity whereas imparting the same is continuous activity involving deployment of faculty. Further as seen from the various provisions of MoU, the major work relating to the administration of the course such as imparting and evaluation had been handled by Periyar University whereas Boston has undertaken one-time activity of course designing and training the teachers. Though University has claimed that the placement has risen due to MoU and the activity of Boston, in reality the placement has no relevance to the role of Boston as per MoU. Therefore, assigning 60% of the revenue to Boston in this arrangement is quite illogical and without proper justification. The more work has been rewarded with less share of revenue and less work with more share of revenue.

**b) Implementation of MoU between University and BOSTON IT Solution without the approval of the Syndicate:**

The University vide its reply dated 09.02.2024 affirmed that the Syndicate approved the MoU between the University and Boston on 108th meeting held on 12.09.2020. The reply is factually incorrect as the Syndicate only approved the proposal for conducting the M.Sc Data Science course and it directed the University to get expression of interest from companies through advertisement who are willing for partnership to conduct this programme and choose the industry partner for collaboration. In fact, the Expression of

Interest was issued only on 23.10.2020. The MoU entered into between the University and BOSTON IT Solution on the stamp paper dated 12.11.2020 was never put up to Syndicate for approval.

**c) Failure to follow the Rule 31 of the Tamil Nadu Transparency in Tenders (Public Private Partnership Procurement) Rules, 2012:**

Against the request for EOI floated by the University, four applications were received in response. Out of the four applications, two applications were received from Boston. As per Rule 31 of the Tamil Nadu Transparency in Tenders (Public Private Partnership Procurement) Rules, 2012, no applicant shall submit more than one application for the same project. As Boston submitted two applications, the same should have been rejected and make Boston ineligible for further dealing on this matter. By allowing Boston to continue on this project, the University failed to follow the mandatory tender rules.

**d) Revenue sharing arrangement heavily loaded in favour of the service provider:**

The fees payable by the student for the entire course was fixed at Rs 2.00 lakh (Rs 50,000 per/semester). The programme offered was stated to be in pursuance of the New Education Policy, 2020. A comparison of cost of similar course conducted by other universities of Tamil Nadu revealed the following picture.

S.No	Name of the University	Nomenclature of the Course	Fees payable for the two year course
1	Periyar University, Salem	M.Sc ( Data Science)	Rs.2,00,000
2	Manonmaniam Sundaranar University, Tirunelveli	M.Sc ( Data Analytics)	Rs.30,560
3	Bharatiyar University, Coimbatore	M.Sc ( Data Science)	Rs. 25,040
4	Annamalai University, Chidambaram	M.Sc ( Data Science)	Rs.63,805
5	Bharatidasan University, Trichirappalli	M.Sc ( Data Science)	Rs.40,000

As may be seen from the above, that the course fee charged by Periyar University has been exorbitantly high compared to other Universities. Audit could not find any valid justification for charging of such higher fee. Moreover, the exorbitant charge by the University has not accrued to the University as an amount of Rs. 76,50,000 (56.7%) was paid to BOSTON IT SOLUTIONS out of the total collection of Rs 1,35,00,000.

### **3.8.11.2.2 Irregular conduct of online courses in collaboration with M/s Talentedge Education Ventures Private Limited:**

Periyar University, in its 110th Meeting of the Syndicate held on 16.11.2021 approved a proposal of the University to go in for a nationwide outsourcing agency for Learning Management System for conducting seven online programmes. Much prior to the approval, the University floated an Expression of Interest on 20.02.2021 seeking applicants providing Learning Management System for online programmes with the last date of submission on 08.03.2021. The proposals received from M/s Talentedge, Pune and M/s Infinite 1, Pune were considered by the Technical Committee on 16.03.2021 on eight parameters. Out of the two firms evincing interest, M/s Infinite 1, Pune did not qualify on six parameters whereas M/s Talentedge qualified on all the parameters and therefore the committee recommended M/s Talentedge for entering into an MoU. Accordingly, a Memorandum of Understanding was entered into on 24.03.2021 between Periyar University and M/s Talentedge. As per clause 7.11 of the MoU the course fees were to be shared between them in the ratio of 50%:50%.

On 16.11.2022 the Registrar of the University conveyed the decision of termination of the MoU w.e.f. 15.02.2023 for various breach of obligations arising out of the MoU. Some of the breaches are a) not establishing the office for running the programme at the University and also adequate no. of technical personnel not being deployed by the service provider. b) admission of various students without required eligibility. c) delayed submission of request for refund from the students whose admissions were cancelled. d) supply of Tablet to the students with lower configuration causing disappointment to the students at large. It was also mentioned in the communication dated 16.11.2022 that the University Grants Commission also warned against engaging any 3rd party service provider across the country for running online programmes. The University in its 112th meeting approved the proposal of terminating the 29 MoU with M/s Talentedge. As per the arrangement of MoU an amount of 139 Rs.2,92,57,500 was paid to M/s Talentedge.

A scrutiny of the above transaction reveals the following:

#### **a) Signing of MoU without approval of Syndicate:**

Though the MoU was signed on 24.03.2021, it was never submitted to the Syndicate for approval. Further, it was noticed that the University submitted a proposal for outsourcing the learning management system through an experienced service provider only on 20.10.2021. Having finalized the MoU on 24.03.2021 the University did not place the MoU for approval of the Syndicate even on 20.10.2021. This amounts to withholding the vital information from the knowledge of Syndicate.

#### **b) Action in contravention of UGC guidelines:**

(i) As per the UGC notification dated 04.09.2020 regarding the provisions for online mode of education prescribes that at least 60% of e-learning material shall be developed by the in-house faculty of the higher educational institution and the remaining 40% of the material can be outsourced. As against the above provision, the University outsourced the entire 100% of e-learning material to be prepared by Talentedge.

(ii) In annexure 4 of the notification dated:04.09.2020 regarding the Human Resource & Infrastructural requirements, the para b in respect of centre for online education requires, in addition to Director and Deputy Director, a host of other technical persons such as programme coordinator, course coordinator, course mentor and technical manager, 3 technical associates separately for production, delivery of online programmes and admission and examination. It was observed that the University didn't have any of the persons at their command and they were also supposed to be supplied by the outsourced agency as against the directive of UGC.

**3.8.11.23 Contract entered into with M/s Scopik Edutech (P) Limited Tiruchirapalli in the guise of Memorandum of Understanding for conducting B.Voc (AR/VR):**

Syndicate of the University approved in its 101st meeting on 29.09.2018 a proposal of the University to ratify an MoU entered into by the Department of Journalism with Scopik Edu Tech Services to offer a set of new programmes in media sector that will cover the newer and advanced skills in Augmented Reality and Virtual Reality. They were expected to provide necessary skill training and the University will give the certificate, Diploma and Advance diploma. The revenue earned on imparting the skills were to be apportioned between the University and the Scopik in the ratio of 40% and 60% respectively. In addition to the tuition fees, the MoU enabled collection of Rs 19,000 from every student towards as certification fees. As per the records of the University, an amount of Rs 88,43,000 in 2019-20 and Rs 45,51,000 in 2020-21 were paid to M/s Scopik. The Syndicate vide its agenda R11, approved the proposal for termination of agreement with M/s Scopik due to poor performance at 111th meeting held on 24.03 2022.

Again on 07.07.2023 an MoU was entered into between the KD35 KD 35 University and Scopik Edutech Pvt Ltd for imparting core skill training and development in the field of Technology viz: B.Voc Augmented Reality and Virtual Reality. The course was to be conducted for 3 years at the total cost of 1,38,675. The above amount is to be shared between the University and the Scopik in the ratio of 40% and 60%. The agenda has been approved vide its 114th meeting held on 06.11.2023.

An audit of the above MoU revealed the following:

**a) Misguiding the Syndicate:**

The University placed an agenda at its 101<sup>st</sup> meeting dated 29.09.2018 for approval of the item regarding a University Industry Technical Collaborative Joint venture mooted by the Department of Journalism and Mass Communication with a technical collaborator M/s Scopik Edu Services, Trichy. It was stated in the Agenda item that M/s Scopik Edu services inked an MoU with the Department of Journalism. However, it was observed in audit that there was no MoU signed as stated above on the date of Syndicate meeting on 29.09.2018. An MoU was signed, after 15 months, on 30.01.2020. This amounts to misleading the Syndicate.

**b) Favouring the Poor Performer:**

The University terminated the agreement with the firm due to its poor performance on 24.03.2022 but again entered into the MoU with the same firm on 07.07.23. When this question was raised by audit, the University replied that the termination was due to poor response from the students whereas on the same issue of termination it informed the Syndicate that the termination was due to poor performance of the firm. Contradictory views had been advocated by the University on the same issue. Further, the University mentioned that the reason for the renewal of MoU with Scopik is due to 100% placement of the completed candidates. The reason quoted is far from reality as the industry partner has no role in placement of the students as per MoU and thus it is viewed as an afterthought by audit.

**3.8.11.3. Common issues affecting the manner of entering the MoU between University and third parties:**

The University has entered into MoUs with parties such as M/s Boston IT solutions (India) Private Ltd, Bangalore, M/s Talentedge Education Ventures Pvt Ltd, Mumbai and M/s Scopik Edutech (P) Limited Tiruchirapalli. All the three MoUs suffers from the following common deficiencies:

**3.8.11.3.1 TN Tender Transparency Act provisions not being followed**

As per para 28(3) of the Tamil Nadu Transparency in Tenders (public, private partnership procurement) Rules, 2012 requires that the request of EOI shall be published in accordance to the provisions of rules 9 which prescribes that all notices inviting tender and decisions on tenders in respect of PPP projects shall be published in the State Tender Bulletin. It also requires as per rule 11 the notice inviting tender shall be published by the Director of Information and Public Relations, Chennai. Similarly, as per rules 12 the EOI shall also be published on the notice board of the offices of the public agency, District Collectorate and other public offices. It has been observed that none of the manner of

publishing the EOI has been followed there by it has limited the response to be received from the public.

**3.8.11.3.2 Unenforceable contracts:**

The stamp papers on which the MoU had been reduced to writing had never been registered by paying appropriate stamp duty. Unregistered documents do not have the enforceability in the eye of law. The rights and obligations are totally unenforceable.

**3.8.11.3.3 No consultation with the Finance Committee on financial matters:**

It was also further observed that though the MoU had a huge financial implication for the University, it was not discussed in any of the Finance Committee meetings seeking their guidance and approval in this matter. Chapter 5 of the Periyar University Act, 1997 in Para 8 prescribes that the Finance Committee shall make recommendation on every proposal involving investment or expenditure for which no provision has been in the annual financial estimates. On entering into the MoU, Rs 76,50,000 was paid to M/s Boston IT solution, Rs.2,92,57,500 to M/s Talent edge and Rs.1,33,94,000 to M/s Scopik. As substantial revenue of the University had been paid to the private firms, the same deserves to be discussed in the Finance Committee before placing the same for consideration of the Syndicate for approval. But the University did not prefer the same.

**3.8.11.3.4 Contract in the guise of MoU:**

Though the Contract between University and the private firms are described as memorandum of understanding, the terms and conditions contained in the document represents proper contract. Therefore, the above document is a MoU in form but a contract in content. Therefore, all the provision such as calling for expression of interest and choosing the lowest bidder on competitive basis are all attracted in this case. Though the University called for an EOI, two parties belonging to Pune quoted for the same. It was observed that the University did not follow the Two cover system namely: one for technical bid and another one for financial bid. As a result, the University did not follow the tendering procedure adequately.

**Reply:**

This audit objection was communicated to the Registrar, Periyar University. No reply has been received yet.

## CHAPTER - IV

### INTRODUCTION TO LOCAL LIBRARY AUTHORITIES AND MAJOR AUDIT OBSERVATIONS

#### LOCAL LIBRARY AUTHORITIES

4.1. Tamil Nadu is the first State in Independent India where Public Libraries Act, 1948 was passed. It came into force from 01.04.1950. The Public Libraries Act contains 19 Sections. In this Act, provision is made to establish Public Libraries all over the State and to appoint a Director to administer them. Sec.12 (2) of the Public Libraries Act, 1948 stipulates levying and collection of Library Cess along with property tax and house tax being collected by the Local Bodies at the rate of Ten paise as Library Cess for every One rupee of property tax and house tax collected. Moreover, as per Sec. 13 (3) of Public Libraries Act, 1948 Government of Tamil Nadu has to equally contribute Library Cess so collected to all the District Libraries except Chennai District. Totally 3926 Public Libraries in Tamil Nadu as detailed below are functioning under the Department of Public Libraries.

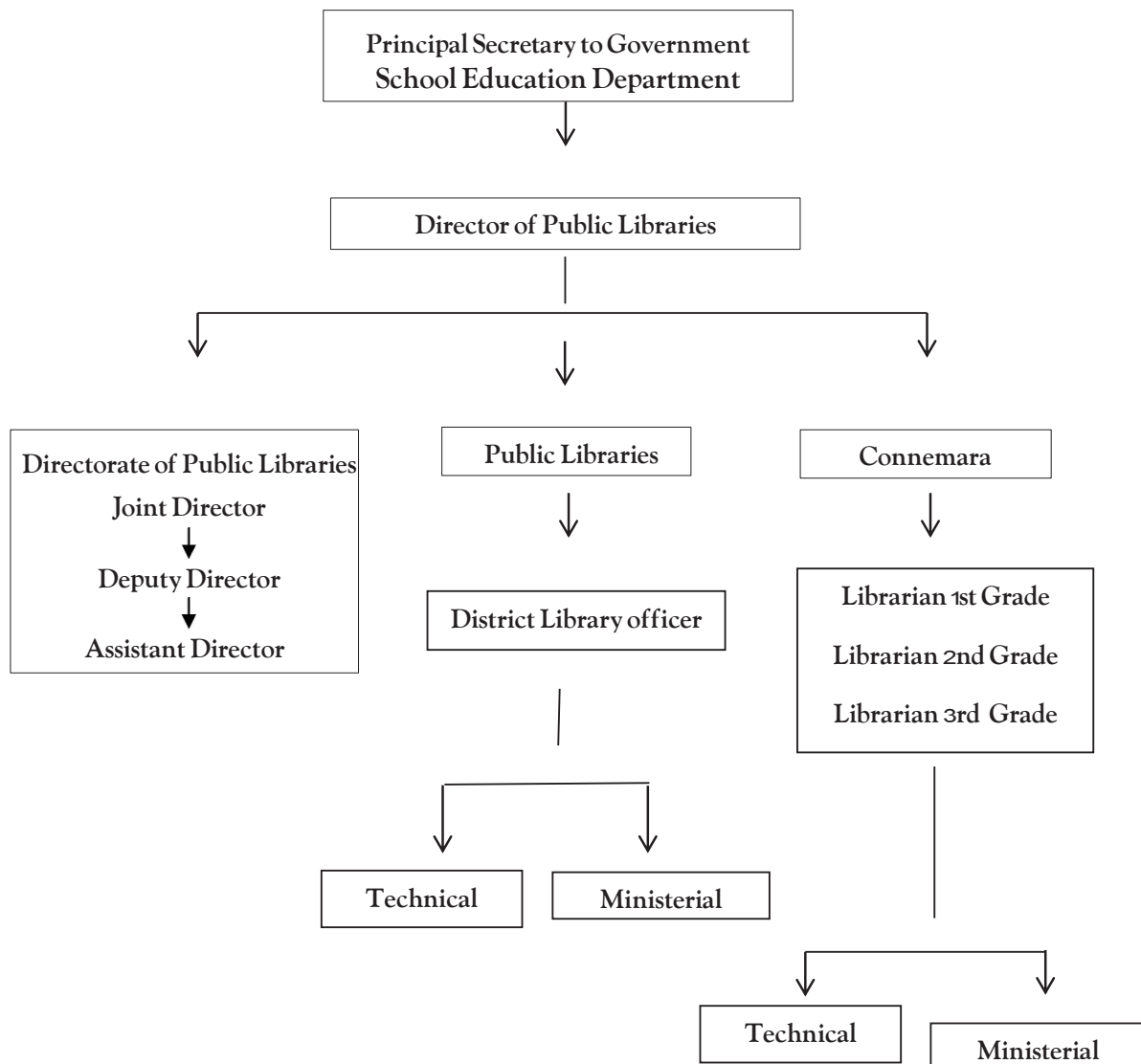
**Table 5: Details of Public Libraries**

1)	State Public Library	:	1
2)	District Libraries	:	32
3)	Branch Libraries	:	1667
4)	Mobile Libraries	:	12
5)	Rural Libraries	:	1727
6)	Part Time Libraries	:	487
<b>Total</b>		<b>:</b>	<b>3926</b>



**4.2 Administrative setup:**

The hierarchical Structure of Public Libraries administration is as follows



As per G.O.(Ms).No.820/ Education, Science and Technology Department, dated 03.05.1982, District Library Staff are declared as Government Servants from 01.04.1982. Initially pay and allowances are being drawn from the Government. Later on, the pay and allowances are being reimbursed from the Library Fund to the Government Account.

#### **4.3. Duties of the Public Libraries:**

1. To inculcate the habit of reading among the people and to help them all to be educated.
2. Creating basic infrastructure facilities for inculcating reading habits.
3. Providing readable books to the public.
4. Uplifting of general knowledge and enhancing the financial position of the Libraries.

#### **4.4. Authority for Audit:**

As per section 4 of the Tamil Nadu Local Fund Audit Act, 2014 the Director of Local Fund Audit is the Statutory Auditor for the local authorities listed in the Schedule to the Act.

#### **4.5. Receipts and Payment for the Year 2022-23:**

The Details of total Receipts and Payments of Local Library Authority for the year ended March 2023 are given in Annexures of Accounts.

#### **4.6. Major Observation noticed in Audit:**

The audit of the Local Library Authorities are carried out under Section 4 of the Tamil Nadu Local Fund Audit Act, 2014 and Rule 4 of the Tamil Nadu Local Fund Audit Rules, 2016. Only serious nature of Observation is being brought to the notice of the Government as per Sec.20 of the Tamil Nadu Local Fund Audit Act, 2014.

#### **Non-recoupment of salary and allowances into Government Account**

**4.6.1. Non-Remittance into the Government Head - Salary and allowances of the Staff of Local Library Authority drawn from the Treasury for the year ended March 2023 -amount Rs.2399.99 lakh.**

According to G.O.Ms.No.820, Education, Science and Technology Department, dated 03.5.1982 and Sec 9A and 9B of the Tamil Nadu Public Libraries Act, 1948, the salary and allowances of the staff of Local Library Authorities shall be drawn initially from the Government and subsequently be recouped from the funds of the Local Library Authorities. However, in audit it was found that 8 Local Library Authorities have not remitted into the Government Head, the salary and allowances of the staff of Local Library Authorities drawn from the Treasury which detail are given below:

**Details of Amount not remitted into Government**

Sl.No.	Name of the Local Library Authority	Observation No.	Amount not remitted into Government Head (Rs. in lakhs) 2022-23
1	Madurai	24	628.05
2	Theni	13	446.99
3	Dindigul	23	311.41
4	Ramanathapuram	27	65.62
5	Sivagangai	5	454.15
6	Ariyalur	14	151.72
7	Perambalur	11	164.76
8	Salem		177.29
Total			2399.99

Therefore, it is reiterated in audit that the amount shall be remitted soon into the Government Head and the status may be reported to audit.

**Reply:**

This audit observation was communicated to the Director of Public Libraries, Chennai-02. No reply has been received yet.

## CHAPTER - V

### INTRODUCTION TO MARKET COMMITTEES AND MAJOR AUDIT OBSERVATION

#### MARKET COMMITTEES

##### **5.1. Introduction to Market Committees**

Market Committees are formed in all districts with the aim to help the farmers and traders and to regulate the sales of Agricultural products. These market committees are functioning under the control of Department of Agriculture.

As per the Commercial Crop Act of 1933 Market Committee was first formed at Chennai in the year 1952. This Act and other related Acts enacted later were annulled and at present the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 is in vogue. The purpose of this act is to regulate the sale of Agricultural products and establish the regulated Market Committees and administer them.

The Government have constituted the State Agricultural Marketing Board as an apex body to control and co-ordinate the Market Committees and Uzhavar Sandhais. At present there are 28 Market Committees and 3 Engineering wings at Vellore, Chennai and Madurai to undertake the construction works.

##### **5.2. Authority for Audit:**

As per section 4 of the Tamil Nadu Local Fund Audit Act, 2014 the Director of Local Fund Audit is the Statutory Auditor for the local authorities listed in the Schedule to the Act.

##### **5.3. Source of Revenue:**

###### **i) License Fees:**

As per Section 8 (1) of the Tamil Nadu Agriculture Produce Sales (Regulating) Act 1987, license fee has to be collected from the trader selling the notified agricultural products.

###### **ii) Sales charges:**

Sales charges are collected in markets where the purchases and sales activities are being undertaken. This charge is collected at 1% of the selling and purchase cost. This is the main source of income for the Market Committee. The amount so collected are maintained

in the Market Committee Fund Account. All expenditure including the establishment charges are being met out from the above sale charges in the Market Committees

**iii) Mortgage loan:**

In the Godowns constructed in the Regulated Market, the farmers are allowed to keep their produce. Moreover, they can avail loan at 75% on the prevailing market rate of such produce or Rs.2.00 lakh whichever is less. The loan has to be repaid within a duration of six months.

**5.4. Receipts and Payments for the year 2022-23:**

The Details of total Receipts and Payments of Market Committees for the year ended March 2023 are given in Annexures of Accounts.

**5.5. Major Observation noticed in Audit:**

The audit of the Market Committees are carried out under Section 4 of the Tamil Nadu Local Fund Audit Act, 2014. Only serious nature of Observation is being brought to the notice of the Government as per Sec.20 of the Tamil Nadu Local Fund Audit Act, 2014.

**Non-recoupment of salary and allowances**

**5.5.1 Salary and allowances drawn in Government account are not reimbursed from the funds of Market Committees.**

Market Committee - Salem - Non-Remittance into the Government Head - Salary and Allowance of the Staff of Market Committee drawn from the Treasury for the year ended March 2023 - Amount Rs.23.73 lakhs

As per G.O.Ms.No.2535, Agriculture (AM-III) Department, dated 17.11.1981 the salary and allowances of the staff of Market Committees shall be drawn initially from the Government and subsequently be reimbursed from the funds of the Market Committees. However, in audit it was found that Salem Market Committee has not remitted into the Government Head, the salary and allowances of the staff of Market Committee drawn from the Treasury is given below.

**Details of Amount not remitted into Government**

S.No.	Name of the Market Committee	Observation No.	Amount not remitted into Government Head (Rupees in lakhs) 2022-23
1)	Salem	8	23.73
Total			23.73

Therefore, it is reiterated in audit that the amount shall be remitted soon into the Government Head and the status may be reported to audit.

**Reply:**

This audit observation was communicated to the Director of Agricultural Marketing and Agri Business, Chennai. The director has stated the salary reimbursement amount mentioned in the audit objection has been remitted into the Government head vide challan number :20230503020234 dated.03.05.2023.

## CHAPTER - VI

### INTRODUCTION TO LOCAL PLANNING AUTHORITY AND MAJOR AUDIT OBSERVATION

#### LOCAL PLANNING AUTHORITY

##### **6.1. Introduction to Local Planning Authority:**

According to Sec. 11(1) of the Tamil Nadu Town and Country Planning Act, 1971 the Government of Tamil Nadu is to constitute the Local Planning Authority, the New Town Development Authority. Sec. 11(3) and 11(4) of the Tamil Nadu Town and Country Planning Act, 1971 prescribes the formation of the authorities. Sec. 12 of the Tamil Nadu Town and Country Planning Act, 1971 defines the functions and powers of the Planning Authorities.

During the year 2022-23, there were 23 Local Planning Authorities and 4 New Town Development Authorities are functioning in Tamil Nadu.

##### **6.2. Authority for Audit:**

As per section 4 of the Tamil Nadu Local Fund Audit Act, 2014 the Director of Local Fund Audit is the Statutory Auditor for the local authorities listed in the Schedule to the Act.

##### **6.3. Source of Revenue:**

The following receipts are the main source of revenue to the Local Planning Authorities.

- 1) 1% of the net receipts of the Local Bodies as contribution
- 2) Development Charges
- 3) Infrastructure and Amenities Charges
- 4) Planning Permission Fees
- 5) Regularisation Fees

##### **6.4. Receipts and Payments for the Year 2022-23:**

The details of total Receipts and Payments of Local Planning Authorities for the year ended March 2022 are given in Annexures of Accounts.

### **6.5. Major Observation noticed in Audit:**

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

#### **6.5.1. Short Collection of Premium FSI.**

LPA Tiruchirapalli - Short Collection of Premium FSI (Floor Space Index) Charges for additional Building area beyond the allowable FSI area -Loss to the tune of Rs.8.92 lakhs.

During the audit for the year 2022-23 of the Tiruchirappalli ,Local Planning Authority, it was found that the Premium FSI charges for additional land area beyond the allowable FSI was collected in short to the tune of ₹8,92,426 than the actual charges to be collected.

According to Government Order (Ms) No. 18 of the Municipal Administration and Water Supply (UD4(3)) Department dated 04.02.2019 (G.O issued in concurrence with Housing & Urban Development Department vide its U.O No.2167/UD4 (3)/2019 dt:01.02.2019) and Tamil Nadu Integrated Development and Building Rules 2019- Rule No. 49, the maximum allowable FSI for a building is 2.0. If the FSI area exceeds 2.0, the government stipulates that 50% of the guideline value of the additional FSI area is to be paid to the Government before plan approval is granted.

In the File No: 1552/2022/TCC-3 and plan Approval No: 112/2022, an area of the Tiruchirappalli Local Planning Authority, Srirangam Division, Melur Village, Ward No. - A, Block No. 30, City Size No. 1037/20,21 a plot area of 1646 sq.m owned by Mr. P. Xavier got approval for a basement + ground floor + 2 additional floors totalling an area of 3488.52 sq. meters and plan approval was sanctioned. The FSI for this building exceeds 2.0.

In this case, it was found that the additional FSI charges were calculated and paid in short than the actual charges to the Government account. This resulted in a loss of ₹8,92,426 to the government.



Details	Area (sq.m)
Land area	1646
Total FSI area of the building	3488.52
FSI percentage (Total constructed FSI area / Land area): (3488.52 / 1646 = 2.12 )	2.12
Premium FSI ((Building FSI % - Allowable FSI %) : ( 2.12-2.0 )	0.12
Area of the building of 0.12 FSI (3488.52 - 3292 = 196.52)	196.52 SM
Government guideline value for this area	10100 / SM
Therefore, Premium FSI charges (Premium FSI area * 50% of GLV): (196.52 * 10,100 * 50 / 100) = ₹9,92,426	₹,9,92,426
Amount paid into the Government account on 22.09.2022	₹,1,00,000
Amount yet to be paid into the government account	₹,8,92,426

On analyzing the cause of this loss in audit, it was found in the p.no:13 &14 of the office note in the above mentioned file that the Premium FSI charges were calculated based on an incorrect rounding-off of ₹. 9,92,426 to ₹1,00,000 instead of ₹ 10,00,000. This human error resulted in a loss of ₹. 8,92,426.

As a result the loss of ₹ 8,92,426 to the Government due to short collection must be recovered from the concerned applicant or the responsible officials (according to their recovery ratio) and paid into the Government account. The Joint Director/Member Secretary is fully responsible for this loss.

**Reply:**

This audit objection was communicated to the Director of Town and Country Planning. No reply has been received.

## **GLOSSARY OF ABBREVIATIONS**

<b>Abbreviation</b>	<b>Full Form</b>
G.O.	Government Order
G.O.Ms.No	Government Order Miscellaneous Number
GST	Goods and Service Tax
H.O	Head Office
LF	Local Fund
LFA	Local Fund Audit
LFAD	Local Fund Audit Department
Pvt Ltd	Private Limited
UGC	University Grant Commission
Sec.	Section
TANII	Tamil Nadu Innovation Initiatives
RPTO	Remote Pilot Training Organisation
CASR	Centre for Aerospace Research
LLA	Local Library Authorities

**ANNEXURE - I**

Sl. No	Seed Certification registration No	Variety and Type of Seed	Area in acre	Area in hectare	As per Director, CPBG guidelines avg Seed Production (Kg/ha)		Date of Harvest	As per Director, CPBG guidelines minimum yield to be taken	Actually seed yield taken	Short in seed production	Seed Certification register Seed discounted during seed processing	Short in seed production after processing	% of achievement as against minimum yielding capacity
					Seed Yield (Kg/ha)	Minimum yield							
1	D460/ 2021-22	Paddy CO 51 (F2)	3.2	1.3	3500- 4000	3500	21.10.21	4533	4260	273	7.04	253	94
2	D734/ 2021-22	Paddy CO 51 (F1)	4.42	1.79	3500- 4000	3500	24.01.22	6261	2970	3291	11.11	2925	47
3	D735/ 2021-22	Paddy CO 51 (F1)	3.73	1.51	3500- 4000	3500	24.01.22	5283	1890	3393	9.52	3070	36
4	D463/ 2021-22	Paddy VGD 1 (F2)	2.91	1.18	3750-4500	3750	22.11.21	4416	3600	816	7.5	755	82
5	D865/ 2021-22	Paddy VGD 1 (F1)	6.05	2.45	3750-4500	3750	03.03.22	9182	5610	3572	19.7	2868	61
6	D462/ 2021-22	Paddy ASD 16 (F2)	3.2	1.3	3500-4500	3500	15.11.21	4533	3300	1233	11.82	1087	73
7	D560/ 2021-22	Paddy ASD 16 (F2)	3.43	1.39	3500-4500	3500	15.11.21	4858	3540	1318	11.86	1162	73
8	D461/ 2021-22	Paddy ASD 16 (F2)	5.37	2.17	3500-4500	3500	15.11.21	7606	5460	2146	7.14	1993	72
9	D981/ 2021-22	Paddy ASD 16 (F1)	3.43	1.39	3500-4500	3500	04.04.22	4858	2130	2728	26.69	2000	44
10	D1103/2021-22	Paddy ASD 16 (F1)	3.0	1.21	3500-4500	3500	26.05.22	4249	1470	2779	20.41	2212	35
11	D561/2021-22	Paddy ADT 37 (F2)	6.22	2.52	3750-5000	3750	26.11.21	9439	3570	5869	21	4637	38
12	D1104/2021-22	Paddy ADT 37 (F1)	2.9	1.17	3750-5000	3750	31.05.22	4401	2460	1941	13.41	1681	56
13	D1101/2021-22	Paddy ADT (R) 45 (F1)	2.14	0.87	3750-5000	3750	05.05.22	3248	2190	1058	15.06	898	67
14	D1102/2021-22	Paddy ADT (R) 45 (F1)	1.14	0.46	3750-5000	3750	05.05.22	1730	1200	530	15	451	69
15	D982/ 2021-22	Paddy TKM 13 (F1)	4.53	1.83	3000-4500	3000	25.04.22	5500	2850	<b>2650</b>	21.05	<b>2092</b>	52

**Annexure - II**

Sl. No.	Seed Certification registration No	Variety and Type of Seed	Area in acre	Date of II nd inspection	As per II nd Inspection report Estimated yield/ Acre	Date of Harvest	As per II nd Inspection report minimum yield to be taken	Actually seed yield taken	Short in seed production	As per Seed Certification register Rate of discount allowed for seed processing	Short in seed production after processing	% of achievement as against Estimated yielding capacity ( As per Inspection report)	% of achievement as against minimum yielding capacity ( As per Director, CPBG guidelines )	Seed / grain Rate Rs/Kg	Total Loss Rs.
1	D460/ 2021-22	Paddy CO 51 (F2)	3.2	18.10.21	2028	21.10.21	6490	4260	273	7.04	253	66	94		0
2	D734/ 2021-22	Paddy CO 51 (F1)	4.42	07.01.22	2064	24.01.22	9123	2970	3291	11.11	2925	33	47	47	137476.6
3	D735/ 2021-22	Paddy CO 51 (F1)	3.73	27.12.21	1835	24.01.22	6845	1890	3393	9.52	3070	28	36	47	144301.5
4	D463/ 2021-22	Paddy VGD 1 (F2)	2.91	01.11.21	1489	22.11.21	4333	3600	816	7.5	755	83	82		0
5	D865/ 2021-22	Paddy VGD 1 (F1)	6.05	21.02.22	1383	03.03.22	8367	5610	3572	19.7	2868	67	61		0
6	D462/ 2021-22	Paddy ASD 16 (F2)	3.2	22.10.21	2276	15.11.21	7283	3300	1233	11.82	1087	45	73	32	34780.39
7	D560/ 2021-22	Paddy ASD 16 (F2)	3.43	26.10.21	2257	15.11.21	7742	3540	1318	11.86	1162	46	73	32	37183.99
8	D461/ 2021-22	Paddy ASD 16 (F2)	5.37	22.10.21	2431	15.11.21	13054	5460	2146	7.14	1993	42	72	32	63775.72

9	D981/ 2021-22	Paddy ASD 16 (F1)	3.43	01.03.22	1886	04.04.22	6469	2130	2728	26.69	2000	<b>33</b>	<b>44</b>	32	64005.07
10	D1103/ 2021-22	Paddy ASD 16 (F1)	3.0	27.04.22	1645	26.05.22	4935	1470	2779	20.41	2212	<b>30</b>	<b>35</b>	10	22120.38
11	D561/ 2021-22	Paddy ADT 37 (F2)	6.22	01.11.21	2317	26.11.21	14412	3570	5869	21	4637	<b>25</b>	<b>38</b>	10	46369.04
12	D1104/ 2021-22	Paddy ADT 37 (F1)	2.9	11.05.22	2200	31.05.22	6380	2460	1941	13.41	1681	39	56	39	65549.53
13	D1101/ 2021-22	Paddy ADT (R) 45 (F1)	2.14	11.04.22	1913	05.05.22	4094	2190	1058	15.06	898	53	67		0
14	D1102/ 2021-22	Paddy ADT (R) 45 (F1)	1.14	11.04.22	1830	05.05.22	2086	1200	530	15	451	58	69		0
15	D982/ 2021-22	Paddy TKM 13 (F1)	4.53	01.04.22	1967	25.04.22	8911	2850	2650	21.05	2092	32	52	47	98324.72
<b>TOTAL MINIMUM LOSS Rs.</b>															<b>713887</b>