



FINANCE DEPARTMENT

LOCAL FUND AUDIT DEPARTMENT

CONSOLIDATED AUDIT REPORT 2019-2020

Government of Tamil Nadu



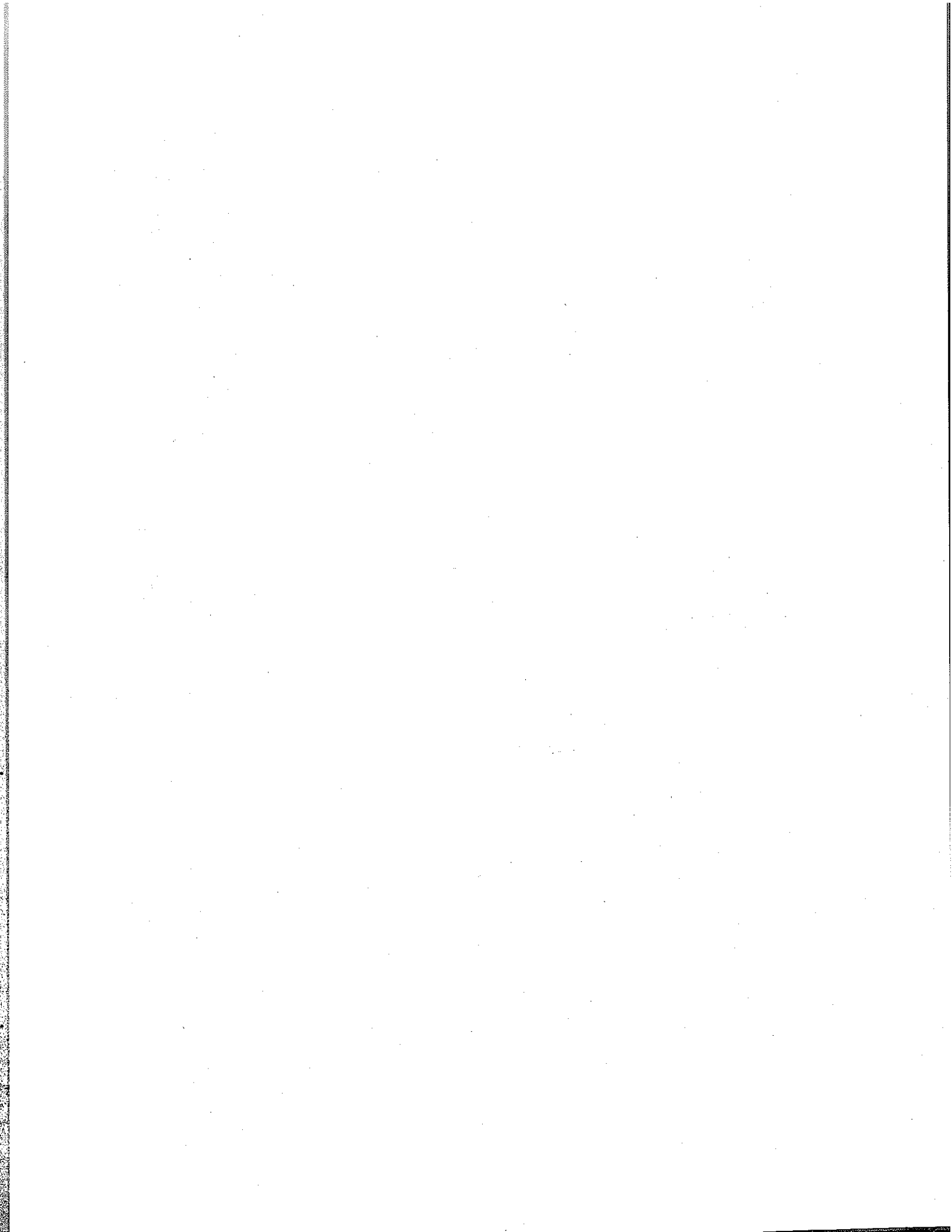
Finance Department

Local Fund Audit Department

Consolidated Audit Report

2019-2020

Volume - I

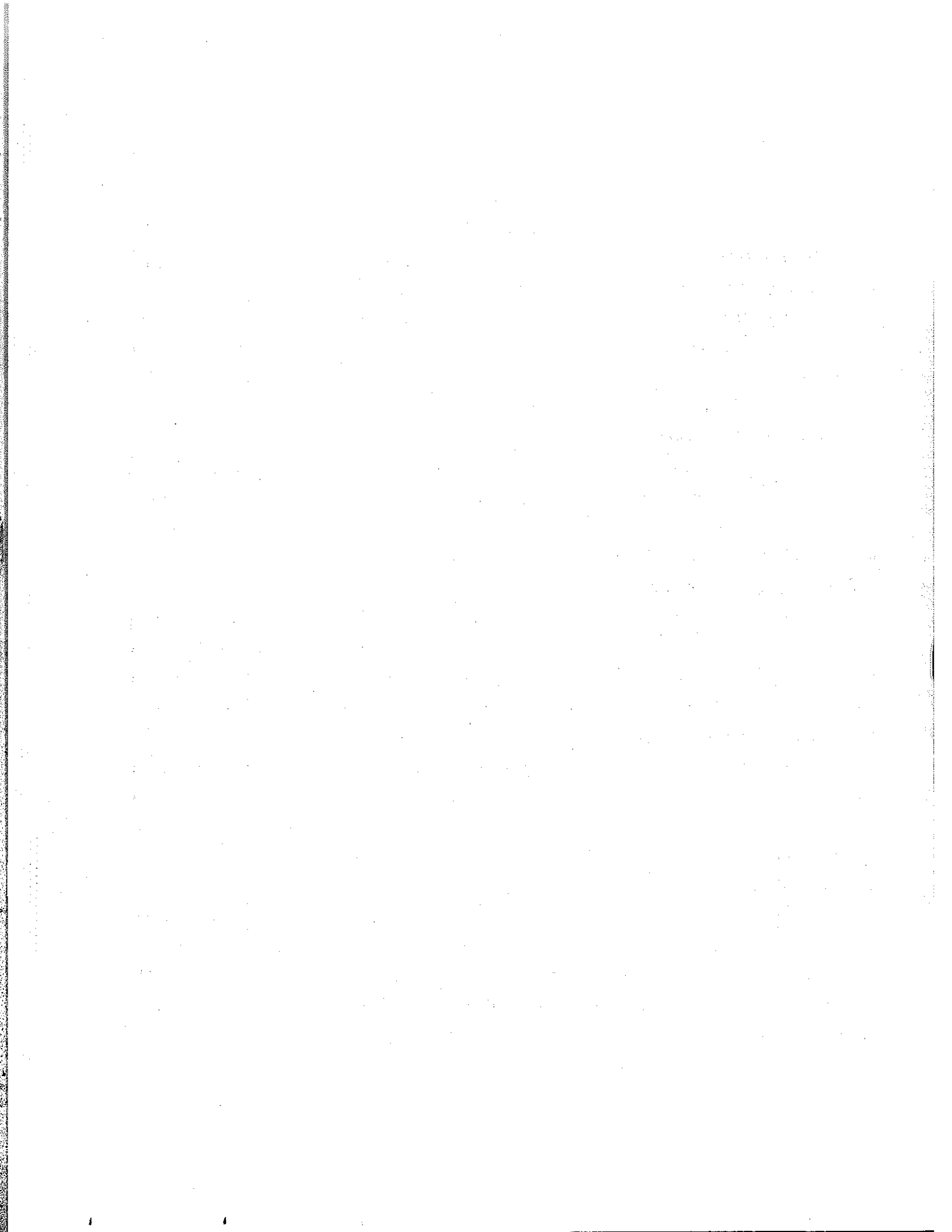


INDEX

Sl.No.	CONTENT		Para.No	Page.No
	Executive Summary			i-xv
	Local Fund Audit Department-Origin			xvi-xx
	Gist of Audit Objections			xxi-xxvii
Municipal Corporations				
1)	Greater Chennai Corporation	i) General	1.1-17	1-5
		ii) Annual Accounts Review	18-19	6-10
		iii) Audit Objections	110.1-110.3	11-12
2)	Other Corporations		21-22	13-20
	1) Madurai	i) General	23	21
		ii) Annual Accounts Review	2.3.1-2.3.2	21-26
		iii) Audit Objections	---	---
	2) Coimbatore	i) General	24	27
		ii) Annual Accounts Review	24.1-24.2	27-32
		iii) Audit Objections	---	---
	3) Tiruchirappalli	i) General	25	33
		ii) Annual Accounts Review	25.1-25.2	33-38
		iii) Audit Objections	25.3.1-25.3.2	39-42
	4) Salem	i) General	26	43
		ii) Annual Accounts Review	26.1-26.2	43-48
		iii) Audit Objections	26.3.1	49-50
	5) Tirunelveli	i) General	27	51
		ii) Annual Accounts Review	27.1-27.2	51-56
		iii) Audit Objections	---	---
	6) Erode	i) General	28	57
		ii) Annual Accounts Review	28.1-28.2	57-62
		iii) Audit Objections	---	---

Sl.No.	CONTENT	Para.No	Page.No	
7)	Tiruppur	i) General	29	63
		ii) Annual Accounts Review	29.1-29.2	63-68
		iii) Audit Objections	---	---
8)	Vellore	i) General	2.10	69
		ii) Annual Accounts Review	2.10.1-2.10.2	69-74
		iii) Audit Objections	2.10.3.1	75
9)	Thoothukudi	i) General	2.11	76
		ii) Annual Accounts Review	2.11.1-2.11.2	76-81
		iii) Audit Objections	2.11.3.1	82-83
10)	Thanjavur	i) General	2.12	84
		ii) Annual Accounts Review	2.12.1-2.12.2	84-89
		iii) Audit Objections	---	---
11)	Dindigul	i) General	2.13	90
		ii) Annual Accounts Review	2.13.1-2.13.2	90-95
		iii) Audit Objections	2.13.3.1	96
12)	Hosur	i) General	2.14	97
		ii) Annual Accounts Review	2.14.1-2.14.2	97-102
		iii) Audit Objections	---	---
13)	Nagercoil	i) General	2.15	103
		ii) Annual Accounts Review	2.15.1-2.15.2	103-108
		iii) Audit Objections	---	---
14)	Avadi	i) General	2.16	109
		ii) Annual Accounts Review	2.16.1-2.16.2	109-114
		iii) Audit Objections	---	---
3)	Municipalities	i) General	3.1-3.8	115-117
		ii) Annual Accounts Review	3.9-3.13.1	117-126
		iii) Audit Objections	3.14.1-3.14.5	127-132

Sl.No.	CONTENT		Para.No	Page.No
4)	Town Panchayats	i) General	4.1.4.9	133-135
		ii) Annual Accounts Review	4.10.4.11.1	135-154
		iii) Audit Objections	4.12.14.12.2	155-165
5)	District Panchayats		5	166-167
6)	Panchayat Unions	i) General	6.1.6.7	168-174
		ii) Annual Accounts Review	6.8	174-198
		iii) Audit Objections	6.9.1.6.9.2	199-201
7)	Village Panchayats	i) General	7.1.7.8	202-205
		ii) Annual Accounts Review	---	
		iii) Audit Objections	7.9.1.7.9.2	205-207
8)	Universities	i) General	8.1.8.6	208-209
		ii) Annual Accounts Review	8.7	210-211
		iii) Audit Objections	---	---
9)	Public Libraries	i) General	9.1.9.7	212 - 214
		ii) Annual Accounts Review	9.8	215
		iii) Audit Objections	---	---
10)	Market Committees	i) General	10.1.10.4	216-217
		ii) Annual Accounts Review	10.5	217-218
		iii) Audit Objections	---	---
11)	Non Preparation & Approval of Budget		11	219



EXECUTIVE SUMMARY

Overview of Consolidated Financial Position of Local Bodies

1) Urban Local Bodies

1) City Municipal Corporations:

i) Greater Chennai Corporation:

In respect of Greater Chennai Corporation for the year 2019 - 20 the income from Property Tax shows a decrease of Rs.39119.68 lakhs (142320.17 - 103200.49) against the previous years and the income from Other Taxes shows a decrease of Rs.2118.94 lakhs (43303.29 - 41184.35) against the previous years. The Government Grant received shows an increase of Rs.1218.19 lakhs (19516.73 - 20734.92) against the previous years.

The Establishment Cost for the year 2019 - 20 shows an increase of Rs.3146.06 lakhs (137459.61 - 140605.67) over the previous years and the Operation & Maintenance Charges shows a decrease of Rs.1128.79 lakhs (67099.22 - 65970.43) over the previous years and the Administrative Expenses show a decrease of Rs.3100.38 lakhs (10788.60 - 7688.22) over the previous years.

ii) Other Municipal Corporations:

In respect of 14 - Municipal Corporations for the year 2019 - 20, the income from Property Tax shows a decrease of Rs.18959.88 lakhs (77332.27 - 58372.39) against the previous years and the Income from Other Taxes shows an increase of Rs.4660.35 lakhs (10286.51 - 14946.86) against the previous years. The Government Grant received shows a decrease of Rs.16236.98 lakhs (39131.84 - 22894.86) against the previous years.

The Establishment Cost for the year 2019 - 20 shows an increase of Rs.20544.54 lakhs (118724.93 - 139269.47) over the previous years and the Operation & Maintenance Charges show an increase of Rs.6277.19 lakhs (88478.65 - 94755.84) over the previous years and the Administrative Expenses show an increase of Rs.6866.61 lakhs (12962.95 - 19829.56) over the previous years.

2) Municipalities:

In respect of 121 - Municipalities for the year 2019 - 20, the income from Property Tax shows a decrease of Rs.22487.96 lakhs (67475.11 - 44987.15) against the previous years and the Income from Other Taxes show an increase of Rs.2033.72 lakhs (12329.06 - 14362.78) against the previous years. The Government Grant received shows a decrease of Rs.10470.21 lakhs (69143.84 - 58673.63) against the previous years.

The Establishment Cost for the year 2019 - 20 shows an increase of Rs.9598.23 lakhs (121678.72 - 131276.95) over the previous years and the Operation & Maintenance Charges show an increase of Rs.4815.35 lakhs (79805.50-84620.85) over the previous years and the Administrative Expenses shows a decrease of Rs.1833.73 lakhs (14876.85 - 13043.12) over the previous years.

3) Town Panchayats:

In respect of 528 - Town Panchayats for the year 2019-20, the income from Property Tax shows a decrease of Rs. 5181.67 lakhs (22856.91 -17675.24) against the previous years and the income from Other Taxes show an increase of Rs.332.34 lakhs (8934.44-9266.78) against the previous years. The Government Grant received shows a decrease of Rs.4462.12 lakhs (38614.79-34152.67) against the previous years.

The Establishment Cost for the year 2019-20 shows an increase of Rs.2216.61 lakhs (55500.40-57717.01) over the previous years and the Operation & Maintenance Charges show an increase of Rs.2918.51 lakhs (93445.58-96364.09) over the previous years and the Administrative Expenses show an increase of Rs.3823.95 lakhs (21900.78-18076.83) over the previous years.

II) Panchayat Raj Institutions

4) Panchayat Unions:

In respect of 386 - Panchayat Unions for the year 2019-20, the income from 'Own Revenue' shows an increase of Rs.40.36 Crores (795.24 - 835.60) against the previous years and the Assigned Revenue shows an increase of Rs.646.45 Crores (407-1053.45) against the previous years. The Government Grant received shows a decrease of Rs.280.14 Crores (7655.75 - 7375.34) against the previous years.

The Revenue Expenditure for the year 2019-20 shows an increase of Rs.277.14 Crores (3011.72- 3288.86) over the previous years and the Capital Expenditure shows an increase of Rs.129.26 Crores (5846.27-5975.53) over the previous years.

5) District Panchayats:

In respect of 31 - District Panchayats, the income for the year 2019-20 shows a decrease of Rs.25015.59 lakhs (68694.21-43678.62) against the previous years and the expenditure shows an increase of Rs.7738.31 lakhs (45242.92-52981.23) over the previous years.

Statement showing the Income and Expenditure of all Local Bodies for the years 2018-19 and 2019-20

I) Urban Local Bodies

Income

Sl No.	Name of the Institution	Total No. of Local Bodies	Year	Property Tax	Other Tax	Government Grants	Other Income	Total	Surplus/ Deficit	Grand Total
				(Rs in Lakhs)						
1)	Greater Chennai Corporation	1	2018-19	142320.17	43303.29	19516.73	107471.67	312611.86	43422.73	356034.59
			2019-20	103200.49	41184.35	20734.92	103718.29	268838.05	74673.37	343510.42
2)	Other Municipal Corporations	11	2018-19	77332.27	10286.51	39131.84	173584.05	300334.67	41406.87	341741.54
		14	2019-20	58372.39	14946.86	22894.86	199228.56	295442.67	92644.85	388087.52
3)	Municipalities	124	2018-19	67475.11	12329.06	69143.84	172630.48	321578.49	0.00	321578.49
		121	2019-20	44987.15	14362.78	58673.63	143931.54	261955.10	89300.75	351255.85
4)	Town Panchayats	528	2018-19	22856.91	8934.44	38614.79	175658.94	246065.08	31766.06	277831.14
			2019-20	17675.24	9266.78	34152.67	159606.78	220701.47	77267.55	297969.02

Expenditure

Sl No.	Name of the Institution	Total No. of Local Bodies	Year	Establishment Cost	Operating and Maintenance Charges	Administrative Expenses	Other Expenditure	Total	Surplus/ Deficit	Grand Total
				(Rs in Lakhs)						
1)	Greater Chennai Corporation	1	2018-19	137459.61	67099.22	10788.60	123431.77	338779.20	17255.39	356034.59
			2019-20	140605.67	65970.43	7688.22	111667.10	325931.42	17579.00	343510.42
2)	Other Municipal Corporations	11	2018-19	118724.93	88478.65	12962.95	121575.01	341741.54	0.00	341741.54
		14	2019-20	139269.47	94755.84	19829.56	121239.16	375094.03	12993.49	388087.52
3)	Municipalities	124	2018-19	121678.72	79805.50	14876.85	104777.69	321138.76	439.73	321578.49
		121	2019-20	131276.95	84620.85	13043.12	107160.63	336101.55	15154.30	351255.85
4)	Town Panchayats	528	2018-19	55500.40	93445.58	21900.78	106984.38	277831.14	0.00	277831.14
			2019-20	57717.01	96364.09	18076.83	125811.09	297969.02	0.00	297969.02

Statement showing the Income and Expenditure of all Local Bodies for the years 2018-19 and 2019-20

II) 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 Crores)						
1	Panchayat Unions	385	2018-19	795.24	407.00	7655.75	8857.99	3011.72	5846.27	8857.99
		386	2019-20	835.60	1053.45	7375.34	9264.39	3288.86	5975.53	9264.39

Sl. No.	Name of the Institution	Total No. of Local Bodies	Year	INCOME		EXPENDITURE
				(Rs in Lakhs)		
1	District Panchayats	31	2018-19	68694.21		45242.92
		31	2019-20	43678.62		52981.23

Overview of Annual Accounts of Greater Chennai Corporation:

The Gross Income for the year 2019-20 shows a decrease of Rs.43773.81 lakhs (312611.86 - 268838.05) against the previous years and the Gross Expenditure shows a decrease of Rs. 12847.78 lakhs (338779.20 - 325931.42) against the previous years. However, the net financial position for the year shows an annual deficit of Rs. 57093.37 lakhs (74672.37 - 17579.00) which is due to a marginal rate of decrease in expenditure. The accumulated deficit stands at Rs.70115.34 lakh as on 31.03.2020. The loan liability for the year 2019-20 stands at Rs.264065.31 lakhs which is Rs.32143.93 lakh decrease against the previous year's loan liability of Rs. 296209.24 lakhs.

(Para No.18.3 --- Para 1.9.6)

The demand for Property Tax shows a decreasing trend for the period of comparison. (ie) 2018-19 to 2019-20. The demand for Property Tax stands at Rs.103200.49 lakhs against the previous year of Rs.149247.00 lakhs. This phenomenal decrease is attributed to withholding of the revision of Property Tax in 2019-20 by the Government.

Property Tax - Demand, Collection and Balance

SlNo	Year	Demand	Collection	Balance	Percentage of Collection
		Rs.in lakhs			
1)	2015-16	56551	32689	23862	57.80
2)	2016-17	57984	36734	21250	63.35
3)	2017-18	62259	36518	25741	58.65
4)	2018-19	149247	82395	66852	55.20
5)	2019-20	103200	52809	50391	51.17

The collection made out of the demand, however shows a decreasing trend and the collection to demand average % for the 5 year period stands at 57.23%. The authorities of Greater Chennai Corporation must take effective steps to improve the Property Tax collection, which would correct the fiscal imbalance.

(Para No. 1.8.1)

The Profession Tax demand has marginally increased to 10.11% and stands at Rs.45711.00 lakhs over the previous year's Rs.41511.00 lakh. But the collection was Rs.8432.00 lakhs which is 30.66% decrease against the previous year's Rs.27677.00 lakhs.

(Para No. 1.8.2)

The Private Conservancy Expenditure Rs.29428.81 lakhs shows an increase of Rs.4569.63 lakhs when compared with the previous year's Rs.24859.18 lakhs, but the salary paid to the Sanitary Workers in the current year amounting to Rs.26894.37 lakhs constituting to the total Conservancy Expenditure of Rs.56323.18 lakhs, which is 45.93% of the total tax revenue. It clearly indicates the necessity of appropriate action to improve the revenue source to match the expenses.

(Para No. 14)

The defect of non-remittance of library cess of Rs.12347.98 lakhs to the District Local Library Authority, Chennai has been found in the audit.

There is a surplus balance of Rs.21052.68 lakhs in the Elementary Education Fund after deducting the expenditure from the Educational Tax transferred from Revenue Fund. If this idle surplus had been utilized for improvement of infrastructure for Education, Quality education and facilities on par with Private Schools would have been provided.

(Para No. 15)

Moreover 7 - Zones of the Greater Chennai Corporation found to have collected 5 Paise / Rupee of Property Tax collected as library cess instead of collecting 10 Paise / Rupee of Property Tax collected as per G.O.Ms.No.92, School Education Department issued in 23.04.2008. The defect has to be rectified.

(Para No. 16)

Audit Findings:

In Works Department of Greater Chennai Corporation, while permission was accorded for sub-division of layouts, open space reservation charges has been collected based on lesser Guideline value resulting a loss to the tune of Rs.9.70 lakhs which would need to be recovered and remitted into the CMDA Account.

(Para No. 110.1)

In Works Department, Greater Chennai Corporation, while regularization of unapproved layout and plots, under unapproved layout regularization scheme - 2017, collections made for regularization charges have not been remitted into Government Account to the tune of Rs.1514.65 lakhs.

(Para No. 110.2)

Audit paras raised in Greater Chennai Corporation

SLNo.	Year	Total No of Audit Paras raised	Major Audit Paras selected for Consolidated Audit report
1)	2017-18	807	2
2)	2018-19	964	3
3)	2019-20	1088	2

Overview of Annual Accounts of 14 - Municipal Corporation:

The Gross Income for the year 2019-20 shows a decrease of Rs.4892.00 lakhs (300334.67 - 295442.67) against the previous years and the Gross Expenditure show a increase of Rs.33352.49 lakhs (341741.54 - 375094.03) against the previous years. The loan liability for the year 2019-20 stands at Rs.174890.48 lakhs which is Rs.190762.02 lakhs against the previous years.

The Final Accounts of the 14 Other Corporations put together shows an annual Surplus of Rs.12993.49 lakhs, and an accumulated Surplus of Rs.135413.26 lakhs. The tax receivable worth Rs.140619.80 lakhs reveals the inaction on the part of administration in enhancing the financial position and the advance amount of Rs.250604.14 lakhs uncollected shows the administrative negligence.

The balance sheet reveals that out of 14 Corporations, 1 Corporation end with annual Surplus and the remaining 13 Corporations end with annual deficit for which details are as follows:

SLNo	Name of the Corporation	Annual Surplus		Annual Deficit	
		2018-19	2019-20	2018-19	2019-20
1)	Madurai	-	-	3854.95	17503.47
2)	Coimbatore	4144.64	-	-	8109.67
3)	Tiruchirappalli	1993.39	-	-	4106.59
4)	Salem	-	-	241.69	2028.75
5)	Tirunelveli	-	-	12943.70	6672.30
6)	Erode	-	-	19180.96	12157.47
7)	Tiruppur	2443.78	-	-	11004.96
8)	Vellore	-	-	8636.90	6797.24
9)	Thoothukudi	-	-	2028.55	4357.41
10)	Thanjavur	2572.69	-	-	3979.21
11)	Dindigul	-	-	529.29	1324.84
12)	Hosur	5514.41	2137.34	-	-
13)	Nagercoil	-	-	217.93	1086.80
14)	Avadi	1198.13	-	-	2659.86

Likewise 4 Corporations are having accumulated surplus and 10 Corporations are with accumulated deficit for which details are as follows:

SLNo	Name of the Corporation	Accumulated Surplus		Accumulated Deficit	
		2018-19	2019-20	2018-19	2019-20
1)	Madurai	15004.12	-	-	6140.16
2)	Coimbatore	215718.86	209955.96	-	-
3)	Tiruchirappalli	50172.50	45961.52	-	-
4)	Salem	7133.69	-	-	4870.56
5)	Tirunelveli	-	-	25967.90	34734.76
6)	Erode	-	-	31681.32	47178.96
7)	Tiruppur	4845.56	-	-	5413.60
8)	Vellore	-	-	25703.24	34409.42
9)	Thoothukudi	-	-	5565.95	12461.99
10)	Thanjavur	1122.18	-	-	2857.10
11)	Dindigul	5342.73	4031.02	-	-
12)	Hosur	9367.88	25611.35	-	-
13)	Nagercoil	-	-	9369.70	10671.78
14)	Avadi	1831.39	-	-	1149.38

Audit Findings:

In Tiruchirappalli Corporation, letout of lease items, 18% of Goods and Service Tax (GST) not levied on tenants which led to revenue loss to the Government to the tune of Rs.102.99 lakhs

(Para No. 2.5.3.1)

In Tiruchirappalli Corporation, short collection of 10% land allotment fee on unapproved plots that go for sale, revenue loss of Rs.15.54 lakhs pointed out.

(Para No. 2.5.3.2)

In Salem Corporation, under 'Infrastructure Gap Filling Scheme' 2016-17, Construction of Cattle Slaughter House in Sevvapettai Vandipettai area without obtaining Council Resolution, Rs.2.18 lakhs released on the claims of first & part bill for partial construction of the Slaughter house at the site first allotted, unauthorized expenditure and allotted amount of Rs.60.00 lakhs remains unspent and not remitted into Government Head of Account.

(Para No. 2.6.3.1)

In Vellore Corporation Property Tax levied for residential building area lesser than the area of the building which was inspected and certified by Engineers on site visits for Under Ground Drainage connection, revenue loss to the tune of Rs. 20.21 lakhs.

(Para No. 2.10.3.1)

In Thoothukudi Corporation City limit, the maintenance of Government/P.U/ Corporation School Toilets and School Premises through outsourcing on contract basis, expenditure incurred during school holidays for cleaning work, loss to the tune of Rs.15.37 lakhs.

(Para No. 2.11.3.1)

In Dindigul Corporation the General Revision of Property Tax made in 2018-19, the enhanced Property Tax levied on additional construction / re - measured buildings, further the Government ordered to withholding of General Revision of Property Tax in 2019-20, and also withholding of enhanced Property Tax levied on additional construction / re - measured building, loss to the tune of Rs.149.39 lakhs.

(Para No. 2.13.3.1)

Audit paras raised in 14 - Municipal Corporations

Sl.No.	Year	Total No. of Audit Paras raised	Major Audit Paras selected for Consolidated Audit Report
1)	2017-18	3715	12
2)	2018-19	4280	13
3)	2019-20	3736	6

Overview of Annual Accounts of 121 - Municipalities:

The Gross Income for the year 2019-20 shows a decrease of Rs.59623.39 lakhs (321578.40 - 261955.10) against the previous years and the Gross Expenditure shows an increase of Rs.14962.79 lakhs (321138.76 - 336101.55) against the previous years. The loan liability for the year 2019-20 stands at Rs.135383.72 lakhs which is Rs.121886.24 lakhs against the previous years.

The overall Financial Position shows an annual deficit of Rs.74147.45 lakhs and an accumulated deficit of Rs.42417.05 lakhs. The tax receivable worth Rs.79902.72 lakhs reveals the inaction on the part of administration in enhancing the financial position and the advance amount of Rs.98417.60 lakhs uncollected shows the administrative negligence.

The balance sheet reveals that out of 121 Municipalities, 12 Municipalities end with annual surplus and the remaining 109 Municipalities end with annual deficit.

Likewise 41 Municipalities are having accumulated surplus and 80 Municipalities are with accumulated deficit at the year ending on 31.03.2020.

(Para No.3.9)

Audit Findings:

During 2019-20 GST of 18 % not collected along with lease amount for Immoveable Properties (Land and Buildings), loss to the tune of Rs.23.28 lakhs to the Government in Melur Municipality of Madurai District.

(Para No. 3.14.1)

During 2019-20 GST of 18 % not collected along with lease amount for Immoveable Properties (Land and Buildings), loss to the tune of Rs.19.28 lakhs to the Government in Theni Allinagaram Municipality of Theni District.

(Para No. 3.14.2)

The General Revision of Property Tax made in 2018-19, the enhanced Property Tax levied on additional construction / re - measured buildings. Further the Government ordered withholding of General Revision of Property Tax in 2019-20, and also withholding of enhanced Property Tax levied on additional construction / re - measured building, loss to the tune of Rs.17.65 lakhs in Mettupalayam Municipality, Coimbatore District.

(Para No. 3.14.3)

The expenditure incurred for the works executed under Nilgiris Member of Parliament Local Area Development Scheme met from the Municipal Funds instead of Nilgiris Member of Local Area Development Scheme Fund Rs.14.93 lakhs has not been reimbursed in Satyamangalam Municipality, Erode District.

(Para No. 3.14.4)

Enhanced Deposit amount for new water connection based on bye - laws published in District Gazette notification not collected, loss to the tune of Rs.5.38 lakhs in Ambasamudram Municipality, Tirunelveli District.

(Para No. 3.14.5)

Audit Paras raised in 121- Municipalities

Sl.No.	Year	Total No of Audit Paras raised	Major Audit Paras selected for Consolidated Audit Report
1)	2018-19	11396	22
2)	2018-19	12621	11
3)	2019-20	8988	5

Overview of Annual Accounts of 528 Town Panchayats:

Comparison of Financial Position with previous years

Sl.No	Details	2016-17	2017-18	2018-19	2019-20
		Rs.in Lakhs			
1)	Gross Income	192436.96	200423.59	246065.08	220701.47
2)	Gross Expenditure	240263.51	242109.01	277831.14	297969.02
3)	Net annual deficit	(-)47826.55	(-)41685.42	(-)31766.06	(-)77267.55
4)	Net Accumulated deficit	176348.36	147513.22	262250.39	328226.51
5)	Uncollected Taxes and Fees	22156.56	19647.64	24540.71	29098.34
6)	Advances Recoverable	24757.22	23299.44	28681.18	28435.73
7)	Loan liability	18924.62	14195.78	13956.67	13218.32

The overall Financial Position for the year 2019-20 shows net annual deficit of Rs.77267.55 lakhs and net accumulated deficit of Rs. 328226.51 lakhs. The uncollected taxes and fees amount to Rs. 29098.34 lakhs and advances recoverable is of worth Rs. 28435.73 lakhs.

It is increasing when compared to previous years, measures should be taken to collect the uncollected taxes to augment the own sources of revenue. Advances recoverable amount is increasing year by year. Action should be taken to adjust the advances pending.

The gross income shows a decrease of Rs. 25363.61 lakhs (220701.47 - 246065.08) against the previous year of Rs.246065.08 lakhs and the expenditure shows the increase of Rs.20137.88 lakhs (297969.02 - 277831.14) against the previous year of Rs.277831.14 lakhs.

The loan liability shows a decrease of Rs.738.35 (13956.67 - 13218.32) lakhs against the previous year of Rs.13956.67 lakhs.

(Para No. 4.10)

The balance sheet reveals that out of 528 Town Panchayats, 480 Town Panchayats end with annual deficit and the remaining 48 Town Panchayats end with annual surplus.

Likewise 86 Town Panchayats are having accumulated surplus and 442 Town Panchayats are with accumulated deficit at the year ending on 31.03.2020.

The non - availability of centralized software and entrustment of the onward collection of taxes and maintenance of Accounts to the private company named Primatix Software Solution without any approval from Government led to serious defects in the Town Panchayats. Cheque collection made through banks are first credited to the above said private company account, and the same is transferred to the bank accounts of Town Panchayats after one week, the delay needs attention.

(Para No.4.11 and 4.11.1)

Audit Findings:

Chengalpet Region - Tiruvallur, Kanchipuram and Chengalpet Districts - Town Panchayats - 2019-20 Audit - Tax and Non-Tax amount collected through online by private concern - M/s.Primatix Software Solutions Ltd - Not fully remitted into bank accounts of respective Town Panchayats Rs.306.98 lakhs.

(Para No. 4.12.1)

Tirunelveli Region - Thenkasi District - Vadagarai Keelpidagai Town Panchayat and Achanpudur Town Panchayat - Building License - Labour Welfare Fund and Infrastructure Fees remitted into Bank Accounts - Misappropriation by tampering Bank Challans - Loss to Government - Rs.7.01 lakhs.

(Para No. 4.12.2)

Audit Para raised in 528 Town Panchayats

Sl.No.	Year	Total No of Audit Paras raised	Major Audit Paras selected for Consolidated Audit Report
1)	2017-18	24000	2
2)	2018-19	27632	8
3)	2019-20	13203	2

Overview of Annual Accounts of 31- District Panchayats:

Regarding grants, SFC grant, was sanctioned for Rs.28514.40 lakhs and Rs.25273.14 lakhs released for SFC works. Unspent grant for the previous years accumulated to Rs.78.13 lakhs was pointed out in audit to remit into the Government Head of Account. The interest earned on the balance of grants Rs.1607.35 lakhs not remitted into the Government Head of Account was also pointed out in Audit.

Audit paras raised in 31- District Panchayats

SLNo	Year	Total Number of Audit Paras raised	Major audit paras selected for Consolidated Audit Report
1)	2017-18	1732	Nil
2)	2018-19	2359	Nil
3)	2019-20	303	Nil

Overview of Annual Accounts of 386 Panchayat Unions:

Government Grant received in the Financial year of 2019-20 stands at Rs.7375.34 crores and Rs.3288.86 crores spent as Revenue Expenditure and Rs.5975.53 crores as Capital Expenditure, which is 64.49% of the total expenditure clearly indicates that the creation of new assets was not upto the mark.

Comparison of Financial Position with previous years

SLNo	Details	2016-17	2017-18	2018-19	2019-20
		Rs.in Crores			
Receipts					
1)	Own revenue	797	731.93	795.24	835.60
2)	Assigned revenue	333	505.88	407.00	1053.45
3)	Grants	5711	5159.39	7655.75	7375.34
Total		6841	6397.20	8857.99	9264.39
Charges					
1)	Revenue Expenditure	1941	2633.77	3011.72	3288.86
2)	Capital Expenditure	3019	5279.55	5846.27	5975.53
Total		4960	7913.32	8857.99	9264.39
Percentage of capital expenditure to the total expenditure		61%	67%	65.99%	64.49%

(Para No. 6.6(ii) and Para No. 6.6(iii))

Audit Findings:

Salem Region - Dharmapuri District - Jalshakti Abhiyan project - procurement of Advertisement Information Boards to create awareness for the project - Tender not called for procurement made from company with GSTIN Status cancelled - Tax amount - loss to Government Rs. 6.17 lakhs - Action to be taken

(Para No. 6.9.1)

Salem Region - Namakkal District - Kollihills Panchayat Union - scheme fund - Refund of Contractor deposit - payment made to unrelated persons - Loss Rs.19.69 lakhs.

(Para No. 6.9.2)

Audit Paras raised in - Panchayat Unions:

Sl.No.	Year	Total Number of Panchayat Unions	Total No of Audit Paras raised	Major Audit Paras selected for Consolidated Audit Report
1)	2017-18	385	19674	4
2)	2018-19	385	20888	6
3)	2019-20	386	23228	2

Overview of Annual Accounts of Village Panchayats (22%):

The procedure of Budget, organisational setup, source of revenue, source of Fund, Accounts maintained in the Village Panchayats and also the audit arrangement and audit objectives for the Village Panchayats in addition to the serious irregularities noticed in audit are dealt with in Chapter 7 of the Audit Report.

Out of 12524 Village Panchayats only 22 % of Village Panchayats are audited every year by Local Fund Audit Department. In the span of 5 years all the 12524 Village Panchayats are audited.

Audit Findings:

Thiruchirapalli Region - Thanjavur District and Ariyalur District - Village Panchayats - Short remittance of cash collection Rs.16.95/- lakhs - Defalcated - Rs. 2.05/- lakhs remitted based on Audit objections - Rs.14.90/- lakhs yet to be recovered.

(ParaNo. 7.9.1)

Salem Region - Krishnagiri District - Soolagiri Panchayat Union - Koneripalli Vilage Panchayat - Building License issued for commercial building - Land use conversion charge not collected - Loss to Government -Rs 31.29 lakhs - To be collected.

(Para No. 7.9.2)

Audit Paras raised in Village Panchayats (22%):

SlNo	Year of Audit Report	Total Number of Village Panchayat	Total Number of Audit Paras raised	Major Audit Paras selected for Consolidated Audit Report
1)	2017-18	12524	57461	5
2)	2018-19	12524	72695	2
3)	2019-20	12524	68111	2

Overview of Annual Accounts of Universities

The overall income and expenditure of 23 Universities for the year 2019-20 are Rs.111365.145 Lakh and Rs.1064729.65 Lakh respectively.

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

The demand of total cost of audit for the 23 Universities for the year 2019-20 stands at Rs.596.56 Lakh.

Overview of Annual Accounts of Public Libraries

The total receipts and charges of the 32 local Library authorities for the year 2019-20 are Rs.33019.16 Lakh and Rs.32723.90 Lakh respectively.

Except for the LLA, Chennai city whose audit fee is charged based on the actual cost of the audit establishment, all other LLAs enjoy free audit service. The audit fee for the year 2019-20 is Rs.0.87 lakh.

Overview of Annual Accounts of Market Committees

The total receipts and charges for the year 2019-20 of the 26 Market Committees and 3 Agriculture Engineering Divisions and one Agricultural Marketing Board stand at Rs.153776.03 lakh and Rs.126164.38 lakh 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 2019-20 is Rs.492.86 lakh.

Non-preparation and approval of Budget in Local Bodies:

The non-preparation and approval of Budget for the succeeding financial year in the Local Bodies, the non-adherence to the procedure creating hindrance in watching the flow of income and expenditure.

Local Fund Audit Department

Genesis:

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

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

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

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

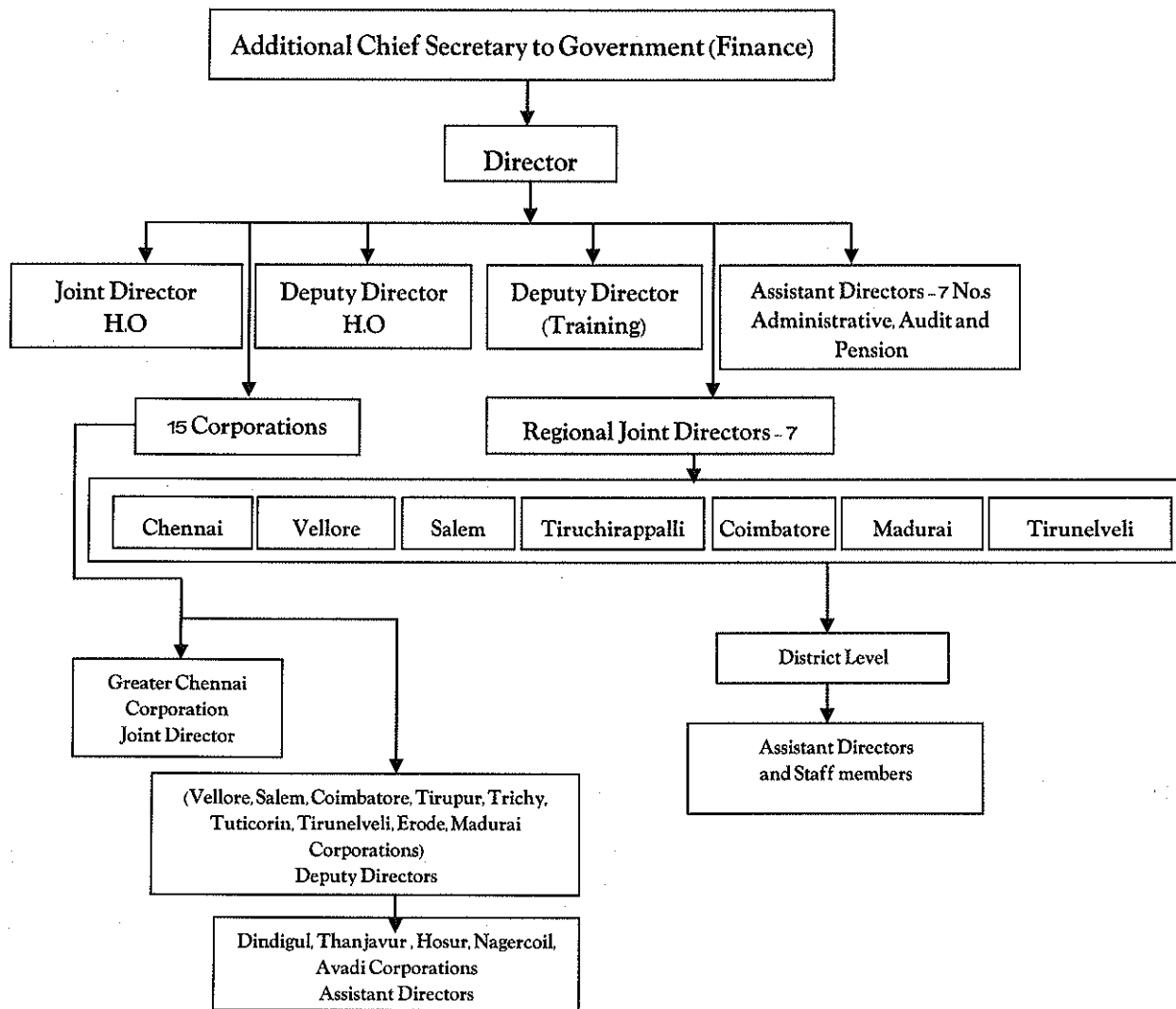
This department has been brought under the administrative control of Finance Department as per the recommendations of the expert committee appointed in the year 1920. The G.O.Ms.No.125/Finance dated.10.02.1921 has been issued in this regard.

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

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

Administrative Setup:

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



Local Fund Audit Act - 2014:

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

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 of the year 2019-20 was conducted by this department and the consolidated report is now submitted before the Assembly of Tamil Nadu as per the instructions of Local Fund Audit Act 2014 Section 20.

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

Technical guidance of Accountant General:

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

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

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

Audit Procedure:

Concurrent Audit units have been created on 15.09.2000 for panchayat unions. 116 concurrent units are functioning in the 385 Panchayat unions in the 33 districts.

Concurrent Audit units are functioning in all special grade municipalities.

All corporations and 13 universities are being audited by the Concurrent Audit Unit Staff.

District Panchayats, Town Panchayats, Municipalities and other auditable institutions are being audited regularly by the District Audit Staff annually.

As far as the Village Panchayat audit is concerned, the Panchayat Union Concurrent Audit Staff are auditing the village 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 department are also being taken up by this department.

Auditable Institutions:

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

S.No	Institutions	Nos
1	Municipal Corporations	15
2	Municipalities	121
3	Town Panchayats	528
4	District Panchayats	31
5	Panchayat Unions	386
6	Universities	23
7	Agricultural Marketing Committee at District Level	26
8	Tamil Nadu Agriculture Marketing Committee Engineering Division	03
9	Tamil Nadu State Agriculture Marketing Board	01
10	Sathankadu Steel Marketing Committee	01
11	District Library Authority	32
12	National Social Schemes	32
13	Other Institutions	10
14	Local planning Authority	29
15	Village Panchayat Audit (Out of 12524 Village Panchayat every year 22% Audit)	2848

Other Special Works:

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

Submission of Audit Report to the Government - Objections rectified - Audit recovery to the tune of Rs.17.43 lakhs.

The audit on the accounts of 2019-20 was completed and significant audit paras were selected to be placed in the Assembly. They were submitted to the Rural Development Department, Commissioner of Municipal Administration, Director of Town Panchayats, Commissioner of Agricultural marketing and Agricultural Business and Director of Libraries. The replies to the audit objections were received from them. It is verified that an amount to the tune of Rs.17.43 lakhs is recovered as audit recovery on the basis of audit paras. They are detailed below.

S. No	Institutions	No of Paras	Value of selected Paras for Assembly (Rs. in lakhs)	Value of Settled Paras (Rs. in lakhs)	Balance (Rs. in lakhs)
1	Greater Chennai Corporation	2	1524.35	---	1524.35
2	Other Municipal Corporations	6	363.50	---	363.50
3	Municipalities	5	83.98	---	83.98
4	Town Panchayats	2	314.00	---	314.00
5	Panchayat Unions	2	25.86	15.38	10.48
6	Village Panchayats	2	48.24	2.05	46.19
Total		19	2359.93	17.43	2342.50

Audit Fees:

Audit of all institutions for the year 2019-20 have been completed. The audit fees payable by the Corporations, Municipalities, Universities, Agricultural Marketing Committee worth Rs.2063.26 lakhs has been raised as demand and noted in the audit paras. Speedy action have to be taken to remit the above audit fees into the Government head of account.

GIST OF AUDIT OBJECTIONS

1. Greater Chennai Corporation

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
1)	110.1	Greater Chennai Corporation - Works Department - Open Space Reservaton Charges - Calculation of OSR charges based on lesser Guideline values - Resultant loss Rs. 9.70 lakh to be recovered and remitted into CMDA Account Para No. 11/2019-20:	9.70	--	9.70	11
2)	110.2	Greater Chennai Corporation - Works Department - Collection of Regularization Charges for Unapproved Layouts under Unapproved Layout and Plot Regularisation Scheme-2017 - Collected amount not remitted into Government head of account -Rs. 1514.65 lakh to be remitted into Government head.	1514.65	--	1514.65	12
Total			1524.35	--	1524.35	

2) Other Corporations

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
3)	25.31	Tiruchirappalli Corporation - Reveune and Capital Fund - Lease items - 18% Goods and service tax (GST) not levied on lease items - Loss of revenue to the Government Rs. 102.99 lakh Para No.5/2019-20	102.99	--	102.99	39-41
4)	25.32	Tiruchirappalli Corporation - Revenue Fund - Short collection of 10% land allotment fee on unapproved plots incase of sale/purchase - Revenue loss Rs. 15.54 Lakh Para No.8/2019-20	15.54	--	15.54	42

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
5)	26.31	Salem Corporation - Revenue Fund - Infrastructure Gap Filling Fund 2016-17 - Division 28 of Suramangalam Zone - Construction of Slaughter House in Sevvapettai Vandipettai area- Alternative place allotted due to public opposition - Writ petition filed before the Madras High Court praying for stay. Amount Rs.2.18 lakhs released on the claim of first & part bill for partial construction of the work at the site first allotted - unauthorized expenditure - Loss Rs.2.18 lakhs - allotted amount of Rs.60.00 lakhs remains unspent and not remitted into the Government Head of Account.	60.00	---	60.00	49-50
6)	210.31	Vellore Corporation - Revenue and Capital Fund A/c - Property Tax - Residential building - Property tax levied on area lesser than the area of the building which was directly inspected and certified by the Engineers as per the sewerage (UGD) connection application - Recurring Revenue Loss to Municipal Corporation - Rs.20.21 Lakhs Para No.10/2019-20	20.21	---	20.21	75
7)	211.31	Thoothukudi Corporation - Elementary Education Fund - Maintenance of Government, Panchayat Union/ Corporation School Toilets and School premises within the City limit of Thoothukudi Corporation through Outsourcing on contract basis by private contractors - Expenditure incurred for maintenance work during school holidays - Loss Rs.15.37 Lakh Para No.13/2019-20	15.37	---	15.37	82-83

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
8)	2.13.3.1	Dindigul Corporation - Revenue & Capital Fund - Enhanced Property tax levied on additional buildings/remeasured buildings since II Half year of 2017-18 - General Revision of Property tax in 2018- Later in 2019-20, General revision of Property tax kept in abeyance - While doing so, the enhanced property tax levied on additional buildings/remeasured buildings also kept in abeyance - Resultant revenue loss Rs.149.39 lakh Para No.22/2019-20	149.39	---	149.39	96
Total			363.50	---	363.50	

3) Municipalities

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
9)	3.14.1	Madurai District - Melur Municipality - Lease amount on Immovable properties (Land and Buildings) - 18% GST not collected on lease receipts - Loss to the Government Rs.23.28 Lakh Para No.18(E)/2019-2020	23.28	---	23.28	127
10)	3.14.2	Theni District - Theni Allinagaram Municipality - Lease amount on Immovable properties (Land and Buildings) - 18% GST not collected on lease receipts - Loss to the Government Rs.22.76 Lakh Para No.20/2019-20	22.76	---	22.76	128-129

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
11)	3.14.3	Coimbatore District - Mettupalayam Municipality - Revenue Fund - Enhanced Property tax levied on additional buildings/remeasured buildings since II Half year of 2017-18 - General Revision of Property tax in 2018. Later in 2019-20, General revision of Property tax kept in abeyance - While doing so, the enhanced property tax levied on additional buildings/remeasured buildings also kept in abeyance - Resultant revenue loss Rs.17.65 lakh Para No.10/2019-20	17.65	---	17.65	130
12)	3.14.4	Erode District - Sathyamangalam Municipality - Nilgiris Member of Parliament Local Area Development Scheme (MPLADS) - Expenditure made from Revenue Fund instead of MPLAD Fund - Amount not reimbursed till the completion of Audit - Defects - Amount Rs.14.93 lakh Para No.49/2019-20	14.93	---	14.93	131
13)	3.14.2	3.14.5. Tirunelveli District - Ambasamudram Municipality - Water Supply Fund - District Gazette notification for enhanced deposit amount for new water connection published - Enhanced Deposit not collected based on Bye-laws - Loss Rs.5.36 Lakh Para No 12/2019-20	5.36	---	5.36	132
Total			83.98		83.98	

4) Town Panchayats

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
14)	4.12.1	Chengalpet Region - Tiruvallur, Kanchipuram, Chengalpet Town Panchayats - 2019-2020 Audit - Tax and Non-Tax amount collected through online by private concern Ms.Primatix Software Solutions Ltd - Not fully remitted into bank accounts of respective Town Panchayats Rs. 306.99 lakhs.	306.99	---	306.99	155-156
15)	4.12.2	Tirunelveli Region - Thenkasi District - Vadagarai Keelpidagai Town Panchayat and Achanpudur Town Panchayat - Building License - Labour Welfare Fund and Infrastructure Fees remitted into Bank Accounts - Misappropriation by tampering Bank Challans - Loss to Government - Rs. 7.01 lakhs.	7.01	---	7.01	156-165
Total			314.00		314.00	

5) District Panchayats

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
No Paras selected						

6) Panchayat Unions

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
16)	6.9.1	Salem Region - Dharmapuri District - Harur and Pappirettipatti panchayat unions- Jalshakti Abhiyan project - Procurement of Advertisement Information Boards to create awareness for the project - Tender not called for - Procurement made from company with GSTIN Status cancelled - Tax amount - Loss to Government Rs 6,16,821 - Action to be taken	6.17	----	6.17	199-200

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
17)	6.9.2	Salem Region - Namakkal District - Kollihills panchayat union - scheme fund - Refund of Contractor deposit - payment made to unrelated persons - Loss Rs.19,89,386 Para No. 70/2019-20	19.89	15.38	4.31	201
Total			25.86	15.38	10.48	

7) Village Panchayats

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
18)	7.9.1	Thiruchirapalli Region - Thanjavur District and Ariyalur District - Village Panchayats - Short Remittance of cash collection Rs.16.95/- lakhs - Defalcated - Rs.2.05/- lakhs remitted based on Audit objections -Rs.14.90 lakhs yet to be recovered.	16.95	2.05	14.90	205-206
19)	7.9.2	Salem Region - Krishnagiri District - Building License issued for commercial building - Land use conversion charge not collected - Loss to Government -Rs 31.29 lakhs - To be collected. Para No. 20/2019-20	31.29		31.29	206-207
Total			48.24	2.05	46.19	

8) Universities

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
No Paras selected						

9) Public Libraries

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs in Lakhs)			
No Paras selected						

10) Market Committees

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
No Paras selected						

11) Non - Preparation & Approval of Budget

S. No	Para No	Details of Objections	Loss Amount	Amount Settled	Balance	Page No.
			(Rs.in Lakhs)			
		Non - Preparation & Approval of Budget		-----		29

MUNICIPAL CORPORATIONS

1) Greater Chennai Corporation:

11. Preamble:

Greater Chennai Corporation came into existence as per Madras City Municipal Corporation Act 1919. As per 2011 census the total population of Chennai Corporation is 46.46 lakhs. Population of Chennai Corporation comprises 23.36 lakhs Male and 23.10 lakhs Females. Total literacy rate is 90.18%. As per G.O.Ms.No.256 Municipal Administration and Water Supply Department dated.26.12.2009, the area of Chennai Corporation has been expanded to 426 sq.km.

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

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

12. Functions:

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

S.No	Name of the Zones	Name of the Region
1)	Tiruvottiyur	Northern Region
2)	Manali	
3)	Madhavaram	
4)	Tondiarpet	
5)	Royapuram	
6)	Thiru.vika Nagar	Central Region
7)	Ambattur	
8)	Anna Nagar	
9)	Teynampet	
10)	Kodambakkam	

S.No	Name of the Zones	Name of the Region
11)	Valasaravakkam	Southern Region
12)	Alandur	
13)	Adayar	
14)	Perungudi	
15)	Sholinganallur	

Details of the Departments:

S.No.	Name of the Department
1)	Public Health
2)	Solid waste Management
3)	District Family Welfare
4)	Bus Route Road
5)	Revenue
6)	Storm Water Drain
7)	Bridges
8)	Buildings
9)	General Department
10)	Mechanical Engineering
11)	Land and Estate
12)	Electrical
13)	Accounts central cell
14)	Works Department
15)	Parks and playgrounds
15)	Council Department
17)	Tax Appellate Tribunal
18)	Pension Fund
19)	Provident Fund
20)	Elementary Education Fund
21)	Secondary & Higher Secondary Education Fund
22)	Quality control
23)	Special Projects
24)	Legal Cell
25)	Chief Engineer (General)
26)	Chief Engineer (Buildings)
27)	Chief Engineer (Planning)

The following units are also functioning:

S.No	Name of the Unit	No of units
1)	Maternity Hospital	15
2)	Urban Health Centre	139
3)	Communicable Disease Hospital	1
4)	Diagnostic Centre	6
5)	Public Laboratory	1
6)	Dispensary	75
7)	Printing press	1
8)	Community Hall	65
9)	Modern Slaughter House	4
10)	Flood Relief Centres	5
11)	Amma Canteen	407
12)	Parks	525
13)	Play grounds	210
14)	Gymnastic centre	96
15)	Swimming Pool	2
15)	Community Colleges (Nursing, Mechanical, Computer Science, Banking etc)	4
17)	Industrial Training Institute	1
18)	Nursery schools	175
19)	Elementary, Middle, High & Higher Secondary Schools	281
20)	Lorry station	15
21)	Sub station	71
22)	Ayush Hospital	3
23)	Garbage Dumping Yard	2
24)	Garbage Transfer Station	7
25)	Veterinary health centre	4
26)	Shelter for Homeless	55
27)	Crematorium	206
28)	Shuttlecock indoor stadium	4
29)	Basket ball indoor stadium	1

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

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

13. Maintenance of Accounts:

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

14. Details of Expenditure incurred for private conservancy:

S. No	Head	Account code	Expenditure in lakhs		
			2017-18	2018-19	2019-20
1)	Private Conservancy	230150100	26431.99	24859.18	29428.81
2)	Salary and Allowance for Conservancy workers	210100204	24528.45	26036.28	26894.37
Total			50960.44	50895.46	56143.18

During 2019-20, the expenditure incurred for private conservancy is Rs.29428.81 lakhs and the salary paid to sanitary workers is Rs.26894.37 lakhs and the total conservancy expenditure is Rs.56323.18 lakhs which is 45.93% of tax revenue of corporation. Action may be taken to improve the revenue of the corporation to match the expenses.

15. Education Tax:

Education Tax Collected along with Property Tax have been transferred from Municipal Fund to Elementary Education Fund. There is surplus balance of Rs. 21052.68 Lakhs. This amount shall be utilized for capital works pertaining to education.

The details of amount of education tax transferred from Municipal fund from the year 1990-91 to 2019-20 are furnished below.

S.No	Year	Education Tax Transferred	Expenditure	Surplus
		(Rs. In lakhs)		
1.	1990-91 to 2008-09	57888.01	2046.60	55841.41
2.	2009-10	7869.50	227.53	7641.97
3.	2010-11	8212.93	267.76	7945.17

S.No	Year	Education Tax Transferred	Expenditure	Surplus
		(Rs. In lakhs)		
4.	2011-12	7405.50	266.55	7138.95
5.	2012-13	7635.10	240.54	7394.56
6.	2013-14	6202.77	218.31	5984.46
7.	2014-15	16320.34	314.10	16006.24
8.	2015-16	12405.23	306.38	12098.85
9.	2016-17	14914.11	359.12	14554.99
10.	2017-18	15072.25	364.33	14707.92
11.	2018-19	20383.72	424.03	19959.69
12.	2019-20	21757.51	704.83	21052.68
Total		196066.97	5740.08	190326.89

16. Library cess:

The library cess amount Rs.12347.98 lakhs is lying in Revenue fund during the year 2019-20. This amount has to be remitted to Chennai District Local Library Authority.

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

17. Amma Canteen:

As per G.O.Ms.No.21 Municipal Administration & Water Supply Department, dated.17.01.2013, 200 nos of Amma Canteen, one each for every Division were started to provide hygienic food to down-trodden at low rate. In addition to that, 207 more numbers of Amma Canteen were started taking the total numbers of Amma Canteen to 407 during 2019-20.

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

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

As the Amma Canteens are functioning for the welfare of the poor people, the accumulated excess, expenditure of Rs. 60053.00 lakhs from 2013-14 to 2019-20, due to subsidized pricing of food has to be reimbursed from the Government. The administrative action towards reimbursement is pending vide file No.B/3132/2016/Health Department.

18 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 1278035 No water tax/ Charges demand.

SlNo.	Year	Property Tax			Percentage of Collection
		Demand	Collection	Balance	
(1)	(2)	(3)	(4)	(5)	(6)
Rs. In Lakhs					
1)	2015-16	56551	32689	23862	57.80
2)	2016-17	57784	36734	21250	63.35
3)	2017-18	62259	36518	25741	58.65
4)	2018-19	149247	82395	66852	55.20
5)	2019-20	103200	52809	50391	51.17

1) Property Tax:

Property Tax current year demand is Rs.103200.00 lakhs which decreased 30.85 % over previous year demand Rs.149247.00 lakhs. Like wise, current year collection Rs.52809.00 lakhs which decreased 35.90 % over previous year collection Rs.82395.00 lakhs.

2) Profession Tax:

SlNo.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs.in lakhs)					
1)	2015-16	21908	17252	4656	78.75
2)	2016-17	30174	27734	2440	91.91
3)	2017-18	41375	30743	10920	73.65
4)	2018-19	41511	27677	13834	66.67
5)	2019-20	45711	8432	37279	18.45

Profession Tax current year demand is Rs 45711.lakhs which increased 10.12 % over previous year demand Rs. 41511.lakhs. Like wise, current year collection Rs. 8432 lakhs which decreased 69.53 % over previous year collection Rs.27677 lakhs.

3) Gross - Income:

Current year Gross Income Rs.268838.05 lakhs, which decreased Rs.43773.81 lakhs as against previous year Gross Income Rs.312611.86 lakhs.

4) Gross - Expenditure:

Current year Gross Expenditure Rs.325931.42 lakhs, which decreased Rs.12847.78 lakhs as against previous year Gross Expenditure Rs.338779.20 lakhs.

5) Surplus / Deficit:

While verifying four funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.57093.37 lakhs deficit as mentioned below:

Year	Revenue Fund			Elementary Education fund			
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit	Total Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.inlakhs)							
2018-19	292218.52	335641.25	(-) 43422.73	20393.34	3137.95	17255.39	(-) 26167.34
2019-20	247069.74	321742.11	(-) 74672.37	21768.31	4189.31	17579.00	57093.37

19 Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs.27646.36 lakhs. Current year pending advance is Rs.30636.09 lakhs. Current year pending advance Rs.2989.73 lakhs had increased over previous year.

2) Assets:

Previous year Assets value is Rs.1423493.49 lakhs. Current year Assets value is Rs.1553236.54 lakhs. Current year Assets value Rs.129743.05 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs.296209.24 lakhs. Current year Loan pending is Rs.264066.31 lakhs. Current year Loan pending Rs.32143.93 lakhs decreased against previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 4 funds of the Corporation, the Assets and Liabilities ends in Accumulated Deficit of Rs. (-) 70115.34 lakhs as mentioned below:

Sl No.	Year	Revenue Fund	Capital Fund	Education Fund	Earmarked fund	Total	Accumulate Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.inlakhs)							
1)	2018-19	-131458.41	0.00	119772.25	0.00	- 11686.16	- 11686.16
2)	2019-20	-206045.83	0.00	135930.49	0.00	(-) 70115.34	(-) 70115.34

5) Investments:

The details of investment made by the Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1	Capital Fund Fixed Deposits	9618.10	775.18	0.00	10393.28
	Equity Share - TUFIDCO Share	10.00	0.00	0.00	10.00
2	Municipal Fund Fixed deposit	0.00	771.85	0.00	771.85
3	Training Fund	0.00	31.00	0.00	31.00
4	SPFGS Fund	9077.82	410.53	220.62	9267.73
5	Endowment Fund	0.00	86.21	0.00	86.21
6	Contributory Pension Scheme Fund	51388.49	8467.88	500.00	59356.37
7	Earmarked Fund	116.57	0.00	116.57	0.00
Total		70210.98	10542.65	837.19	79916.44

The balance of investments made as on 31.03.2020 stands at Rs. 79916.44 lakhs.

6) Loan:

The loan liability of Rs. 264065.31 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

SlNo.	Head	Amount of loans pending as on 31.03.2020 (Rs. in lakhs)
1)	Interest free State Government loan	15605.34
2)	Other loans with interest (TUFIDCO / TNUDE)	213976.36
3)	Other Items - Excess debit	34483.61
Total		264065.31

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Greater Chennai Corporation

Expenditure

2018-19	Head of Account	2019-20		
		Municipal Fund	Elementary Education Fund	Total
(Rs. in lakhs)				
78011.83	Personnel Cost (i) Salaries	96893.82	528.22	97422.04
16451.74	(ii) Others	451.07	0.00	451.07
42996.04	Terminal and Retirement benefits	41952.09	780.47	42732.56
62123.14	Operating Expenses	60873.14	678.68	61551.82
4976.08	Repairs and Maintenance	4418.61	0.00	4418.61
239.20	Programme Expenses	722.60	6.54	729.14
10788.60	Administrative Expenses	7472.02	216.20	7688.22
16405.17	Finance Expenses	16735.87	0.00	16735.87
106267.38	Depreciation	92124.57	1274.37	93398.94
520.02	Miscellaneous	98.32	704.83	803.15
338779.20	Total	321742.11	4189.31	325931.42
0.00	Surplus	0.00	17579.00	17579.00
338779.20	Grand Total	321742.11	21768.31	343510.42

Income

2018-19	Head of Account	2019-20		
		Revenue Fund	Elementary Education Fund	Total
(Rs. in lakhs)				
149247.72	Property Tax	81442.98	21757.51	103200.49
36375.74	Other Taxes	41184.35	0.00	41184.35
63677.42	Assigned Revenue	15925.57	0.00	15925.57
0.00	Devolution Fund	48555.57	0.00	48555.57
20047.67	Service Charges and Fees	24033.49	0.08	24033.57
19516.73	Grants and Contributions	20734.92	0.00	20734.92
7393.80	Sale and Hire Charges	2932.41	0.03	2932.44
16352.78	Other Income	12260.45	10.69	12271.44
31261.86	Total	247069.74	21768.31	268838.05
26167.34	Deficit	74672.37	0.00	74672.37
338779.20	Grand Total	321742.11	21768.31	343510.42

Greater Chennai Corporation

Liabilities

2018-19	Head of Account	2019-20				
		Municipal fund	Capital Fund	Education Fund	Earmarked fund	Total
(Rs.in lakhs)						
296209.24	Loans	34483.61	229581.70	0.00	0.00	264065.31
126432.44	Contribution from Municipal Fund / Private party / Government	0.00	127441.74	0.00	154.72	127596.46
752958.60	Accumulated Depreciation	0.00	839788.58	6473.08	0.00	846261.66
124047.16	Deposits	17248.52	123185.15	2.35	0.00	140436.02
99955.79	Other Liabilities	63276.48	3557.62	41.10	2164.78	69039.38
427034.95	Outstanding	332032.15	264399.72	-123524.01	98706.98	571614.84
1826638.18	Total	447040.76	1587954.51	(-)117007.48	101026.48	2019013.67
(-)11686.16	Accumulated Deficit	(-)206045.83	0.00	135930.49	0.00	(-)70115.34
1814952.02	Grand Total	240994.93	1587954.51	18923.01	101026.48	1948898.93

Assets

2018-19	Assets	2019-20				
		Municipal fund	Capital Fund	Education Fund	Earmarked fund	Total
(Rs.in lakhs)						
1423493.49	Fixed Assets	0.00	1533876.78	18717.55	642.21	1553236.54
246.80	Stock	86.42	202.19	0.00	0.00	288.61
227080.53	Taxes and Fees recoverable	214741.31	0.00	0.00	0.00	214741.31
70210.98	Fixed Deposit / Investments	771.85	10403.28	0.00	68741.31	79916.44
27646.36	Advances	17450.78	13149.03	36.28	0.00	30636.09
66115.06	Cash & Bank Balance	7944.57	30164.43	169.18	31642.96	69921.14
158.80	Other Items	0.00	158.80	0.00	0.00	158.80
1814952.02	Total	240994.93	1587954.51	18923.01	101026.48	1948898.93

110.Serious defects noticed in Audit:

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

110.1 Greater Chennai Corporation - Works Department - Open Space Reservaton Charges - Calculation of OSR charges based on lesser Guideline values - Resultant loss Rs. 9.70 lakh to be recovered and remitted into CMDA Account

Para No. 11/2019-20:

File No	:	SD/WDCN10/156/2019
Plot Address	:	Door No.2, Jawaharlal Nehru Road (100 ft Road), Vadapalani, Chennai-26
Survey No	:	Survey No. T.S.NO.62/43
Applicant Name	:	T.R.VARADARAJAN

As per Tamil Nadu Town & Country Planning Act, 1971/DIC 2967, Open Space Reservation Charges at the rate of 10% on the Government Guideline value of the land on subdivision of layouts exceeding 3000 sq.mt. has to be recovered w.e.f. 05.08.1975

On perusal of the file bearing No. S.D/WDC/ N10/156/2019, during 2019-20 audit of the Works department of Greater Chennai Corporation, it was observed that the calculation of OSR charges for the Survey No.62/43 is based on Rs.83,760/- sq.mt., instead of Government Guideline value of Rs.93,760/- per sq.mt. As a result, the short collection of Rs.9,70,000/- is a loss to CMDA, as detailed below, which has to be collected from the land owner and remitted into the CMDA account.

Open Space Reservation Charges Calculation

Amount to be Collected	Amount Collected	Amount of loss
(1)	(2)	(3)=(1)-(2)
Rs.		
971sq.mt x 93760 x10% =91,04,096/- Round off = 91,04,000/-	971sq.mt x 83760 x10=81,34,096/- Round off = 81,34,000/-	9,70,000/-

Reply:

This para has been communicated to the Commissioner of Greater Chennai Corporation vide this office letter No.13312/MA4/2021, dated 25.08.2021. No Reply was received.

110.2 Greater Chennai Corporation - Works Department - Collection of Regularization Charges for Unapproved Layouts under Unapproved Layout and Plot Regularisation Scheme-2017 - Collected amount not remitted into Government head of account -Rs. 1514.65 lakh to be remitted into Government head.

Para No.17/2019-20:

As per G.O.No.78 Housing and Urban Development Department, dated.04.05.2017 and G.O.No.172, Housing and Urban Development Department, dated.13.10.2019, regularization rules (Tamil Nadu Regularization of Unapproved layouts and plots Rules, 2017) have been issued for unauthorized layouts and plots. An amendment to the above guidelines issued in G.O.No.21, Housing and Urban Development Department, dated.05.12.2019, Unapproved layouts are to be regularized by the local authorities after collecting Regularization Charges at the rate of Rs.110/- per sq.m., upto 03.05.2019, Rs.125/- per sq.m., from 04.05.2019 to 03.11.2019 and Rs.150/- per sq.m., from 04.11.2019.

Regularization charges collected as per above provisions are to be remitted into the Government Head. However during 2019-20 audit, it was noticed that under the Account Head 31140001 a sum of Rs.15,14,65,400/- lakhs as regularization charges stands unremitted into the Government head.

It is reiterated in audit that the authorities of Greater Chennai Corporation should take necessary action to remit the outstanding amount due to the Government.

Regularization Charges

Sl.No.	Year	Head of A/c	Collected Amount Rs.
1)	2017 2018	31140001	61,000/-
2)	2018 2019		8,27,92,500/-
3)	2019 2020		6,86,11,900/-
Total			15,14,65,400/-

Reply:

This para has been communicated to the Commissioner of Greater Chennai Corporation vide this office letter No.13312/MA4/2021, dated 25.08.2021. No reply has been received till the closure of audit.

2) OTHER MUNICIPAL CORPORATIONS

(Except Greater Chennai Corporation)

2.1. Out of 18 functions enlisted in the Twelfth Schedule of the Constitution, 17 functions have been devolved to the municipal corporations by the Government of Tamil Nadu. There are 14 Municipal Corporations (other than Greater Chennai Corporation) functioning in Tamil Nadu which are listed below:

S.No	Corporation	Year of the enactment of Act
1)	Madurai	1971
2)	Coimbatore	1981
3)	Tiruchirappalli	1994
4)	Salem	1994
5)	Tirunelveli	1994
6)	Erode	2008
7)	Tiruppur	2008
8)	Vellore	2008
9)	Thoothukudi	2008
10)	Thanjavur	2013
11)	Dindigul	2013
12)	Hosur	2019
13)	Nagercoil	2019
14)	Avadi	2019

2.2 The above 14 Corporations are functioning as per the Act mentioned against each Municipal Corporation. The total area of the Corporation is 1379.38 sq.km and the population is 1,03,07,935. Among the above total population, Male are 51,66,210 and Female are 51,41,725. The literacy rate of the total population is 84.32%. There are totally 26,06,374 numbers of Property Tax Assessments. Out of this only 13,23,630 assessments are provided with water connection. The demand of revenue receipt is Rs.58372.39 lakhs. The outstanding loan amount in Revenue Fund of the 14 Corporations as on 31.03.2020 is Rs.1,74,890.48 lakhs. The taxes and fees receivable stands at Rs.1,40,619.80 lakhs. The demand of Audit fees for the year 2019-20 is Rs.538.12 lakhs only. The above 14 Corporations have to finalise their Annual Accounts within three months from the completion of the respective financial year. As per section 4, 6 and 11 of the Local Fund Audit Act 2014 and Rule 10 of the Rules 2016, the audit on the accounts of the Corporations is conducted and completed and the Audit Report is issued by the Local Fund Audit Department.

The above 14 Corporations are maintaining separate accounts under three heads namely Revenue & Capital Fund, Water Supply Fund and Elementary Education fund. These accounts are being maintained through centralized web based software in a phased manner w.e.f 11.09.2015 in all 14 Corporations. The abstract of the above three accounts is furnished below.

Income-Expenditure for the year 2019-20

Expenditure

S. No.	Nature of Expenditure	Total (Rs. in lakhs)
1)	Personnel cost - salaries	98685.84
2)	Personnel Costs - others	7835.77
3)	Terminal & Retirement benefit	32747.86
4)	Operating Expenses	48190.14
5)	Repair & Maintenance	46565.70
6)	Programme (Training & Campaign) Expenses	14724.15
7)	Administrative Expenses	19829.56
8)	Finance Expenses	16803.76
9)	Depreciation	88251.91
10)	Other Expenditure	1459.34
Total		375094.03

Income

S. No.	Nature of Income	Total (Rs. in lakhs)
1)	Property Tax	58372.39
2)	Other Taxes	14946.86
3)	Assigned Revenue	12755.76
4)	Devolution Fund	87694.56
5)	Service charge & fees	53612.10
6)	Grants	22894.86
7)	Sales & Hire charges	6363.00
8)	Other Income like Rent, Interest etc.,	38803.14
9)	Deficit = 92644.85 Surplus(-) = 12993.49	79651.36
Total		375094.03

Assets - Liabilities as on 31.03.2020

Liabilities

S. No.	Nature of Liabilities	Total (Rs. in lakhs)
1)	Loans	174890.48
2)	Contribution from Corporation Fund / Private Party / Government	633169.82
3)	Grant from Government	595674.48
4)	Accumulated Depreciation	618294.14
5)	Deposits	70279.26
6)	Other liabilities	177633.81
7)	Out standing	100994.19
8)	Accumulated Surplus / Defecit	135413.26
Total		2506349.44

Assets

S. No.	Nature of Assets	Total (Rs.in lakhs)
1)	Fixed Assets	1612869.62
2)	Stock	1386.12
3)	Tax & fees receivable	140619.80
4)	Fixed Deposit / Investment	100124.34
5)	Advances	250604.14
6)	Cash & Bank Balance	158497.40
7)	Other Items	242248.02
Total		2506349.44

Details of Population, Property Tax and Water Supply Connections in Corporations during the year 2019-20

SLNo.	Corporations	Year of Enactment of Act	Area in Sq.km.	Population		Literacy Rate (%)	Property Tax		Water Supply Connections	
				Male	Female		No. of Assessment	Demand (Rsin Lakhs)	No. of Assessment	Demand (Rsin Lakhs)
1)	Madurai	1971	147.99	1526475	1511777	56.60	375996	4755.10	161071	1380.42
2)	Coimbatore	1981	257.04	794063	790656	91.30	633708	8131.10	311358	4794.18
3)	Tiruchirappalli	1994	167.23	418400	428987	91.38	223929	3726.85	117522	2312.68
4)	Salem	1994	91.34	417317	411950	76.37	213302	1625.40	111483	2409.08
5)	Tirunelveli	1994	108.65	234639	240199	81.49	158032	1527.65	78650	1008.32
6)	Erode	2008	109.52	249764	248357	76.42	145856	2072.82	75983	660.13
7)	Tiruppur	2008	159.35	447931	431129	84.53	252505	3155.67	192122	1815.72
8)	Vellore	2008	87.94	247002	257077	86.40	111373	845.10	62532	1499.96
9)	Thoothukudi	2008	13.47	186515	185893	86.00	147259	883.20	79024	1701.61
10)	Thanjavur	2013	36.33	109199	113744	91.27	46852	352.84	28818	270.46
11)	Dindigul	2013	14.01	103027	104300	83.89	44887	576.44	30306	652.46
12)	Hosur	2019	72.41	129345	115173	87.55	84285	1052.29	33266	961.49
13)	Nagercoil	2019	49.10	127480	132835	96.99	86845	824.55	41053	263.23
14)	Avadi	2019	65.00	175053	169648	90.23	81545	573.92	442	333.90
Total			1379.38	5166210	5141725	84.32	2606374	3010293	1323630	20063.64

Corporations - Expenditure (2019 - 20)

Sl. No.	Name of the Corporation	Personnel Cost		Terminal and Retirement benefits	Operating Expenses	Repairs and Maintenance	Programme Expenses	Administrative Expenses	Finance Expenses	Depreciation	Other items	Total	Surplus	Grand Total
		Salaries	Others											
(Rs. In Lakhs)														
1)	Madurai	25272.52	516.31	6655.30	3614.76	3775.96	42.86	6708.92	3495.95	11045.40	0.00	61127.98	527.18	61655.16
2)	Coimbatore	15186.60	85.29	6856.79	18140.47	9340.07	1426.30	5776.97	1533.01	21276.48	0.00	79621.98	3219.39	82841.37
3)	Tiruchirappalli	9923.52	3584.01	4108.10	4831.04	1799.28	130.70	1444.41	110.25	5129.07	0.00	32060.38	1322.35	33382.73
4)	Salem	10657.86	93.88	3192.02	4510.15	923.51	34.67	801.29	1917.15	3364.70	0.00	25495.23	898.43	26393.66
5)	Tirunelveli	5815.33	0.00	2236.69	2258.40	1965.89	903.79	537.79	916.25	6874.60	121.51	22720.25	0.00	22720.25
6)	Erode	4758.00	2690.82	1347.00	3125.68	1072.19	10459.86	424.04	1135.56	11025.43	0.00	36038.58	3755.96	39794.54
7)	Tirupur	5199.43	177.20	1399.92	2503.13	15178.83	22.31	1650.92	513.71	6894.77	0.00	33540.22	0.00	33540.22
8)	Vellore	5430.19	0.00	2028.36	12.84	4196.45	560.34	1404.51	2852.42	3954.45	0.00	20439.56	79.86	20519.42
9)	Thoothukudi	4230.40	0.00	1528.65	3179.75	1258.92	6.48	280.96	1681.71	3964.34	0.00	16131.21	96.50	16227.71
10)	Thanjavur	2986.09	75.69	1333.86	1654.84	360.98	76.73	266.01	229.32	3317.07	247.83	10548.42	33.10	10581.52
11)	Dindugul	3212.86	52.29	0.00	0.00	1644.54	23.56	182.26	0.33	1328.19	0.00	6444.03	101.35	6545.38
12)	Hosur	1103.92	475.90	123.98	400.93	3326.68	11.64	128.92	662.07	1672.92	0.00	7906.96	2856.16	10763.12
13)	Nagercoil	2632.62	9.26	1329.51	1881.86	384.17	926.89	121.64	287.40	1542.03	0.00	9115.38	0.00	9115.38
14)	Avadi	2276.50	75.12	607.68	2076.29	1338.23	98.02	100.92	468.63	6862.46	0.00	13903.85	103.21	14007.06
Total		98685.84	7835.77	32747.86	48190.14	46565.70	14724.15	19829.56	16803.76	88251.91	1459.34	375094.03	12993.49	388087.52

Corporations - Income (2019 - 20)

Sl. No.	Name of the Corporation	Property Tax	Other Taxes	Assigned Revenue	Devolution Fund	Service Charges and Fees	Grants and Contributions	Sale and Hire Charges	Other Income	Total	Deficit	Grand Total
		(Rs. In Lakhs)										
1)	Madurai	10704.78	1888.22	1463.34	13044.07	9842.87	2627.28	3543.14	510.81	43624.51	18030.65	61655.16
2)	Coimbatore	18067.52	2672.66	3565.11	16006.23	13919.84	1073.90	0.06	16206.97	71512.29	11329.08	82841.37
3)	Tiruchirappalli	5111.53	1329.67	1115.75	9349.08	6719.36	0.00	1681.87	2646.53	27953.79	5428.94	33382.73
4)	Salem	3652.60	2501.50	3225.73	7890.08	2188.90	1840.20	127.99	2039.48	23466.48	2927.18	26393.66
5)	Tirunelveli	2625.80	512.26	464.56	4976.73	3654.07	1040.68	146.76	2627.09	16047.95	6672.30	22720.25
6)	Erode	3073.87	1021.52	452.86	5147.46	2934.21	10500.05	80.20	670.94	23881.11	15913.43	39794.54
7)	Tirupur	5247.96	270.67	519.79	10327.18	4571.51	251.61	286.65	1059.89	22535.26	11004.96	33540.22
8)	Vellore	1865.04	2112.10	0.00	5035.00	1612.83	0.00	0.05	3017.30	13642.32	6877.10	20519.42
9)	Thoothukudi	1827.92	380.91	333.28	3728.12	277.21	1023.32	66.31	4136.73	11773.80	4453.91	16227.71
10)	Thanjavur	929.07	258.29	133.73	2230.81	856.18	438.79	26.37	1695.97	6569.21	4012.31	10581.52
11)	Dindugul	985.29	712.97	131.97	0.00	1312.94	1853.77	28.74	93.51	5119.19	1426.19	6545.38
12)	Hosur	1717.91	578.14	511.42	2804.42	1653.13	4.00	337.21	2437.96	10044.19	718.93	10763.12
13)	Nagercoil	1236.83	347.47	254.29	3002.87	2038.57	785.82	26.11	336.62	8028.58	1086.80	9115.38
14)	Avadi	1326.27	360.48	583.93	4152.51	2030.48	1455.44	11.54	1323.34	11243.99	2763.07	14007.06
Total		58372.39	14946.86	12755.76	87694.56	53612.10	22894.86	6363.00	38803.14	295442.67	92644.85	388087.52

Corporations - Liabilities (2019 - 20)

Sl. No.	Name of the Corporation	Loans	Contribution from Municipal Fund / Private party / Government	Grants from Government	Accumulated Depreciation	Deposits	Other Liabilities	Outstanding	Total	Accumulated Surplus / Deficit	Grand Total
1)	Madurai	12808.74	123607.73	9561.92	0.00	7119.06	22542.51	0.00	175639.96	-6140.16	169499.80
2)	Coimbatore	24266.79	137762.48	14249.00	186797.17	17700.32	37141.92	45179.98	463097.66	209955.96	673053.62
3)	Tiruchirappalli	13307.55	11848.48	63777.37	70680.97	4605.06	4032.68	0.00	168252.11	45961.52	214213.63
4)	Salem	31081.20	72467.65	53566.02	23548.70	6285.65	15136.20	36671.86	238757.28	4870.56	243627.84
5)	Tirunelveli	1119.81	3214.16	61424.52	50831.46	3157.03	44658.88	7856.66	211625.2	-34734.76	176427.76
6)	Erode	11755.76	61253.58	57402.90	60699.87	1835.77	7913.02	0.00	200860.90	-47178.96	153681.94
7)	Tirupur	5326.48	62353.51	59659.37	70348.57	5384.21	14413.65	2883.71	220369.50	-5413.60	214955.90
8)	Vellore	47878.28	15907.38	104613.38	0.00	9486.82	7445.81	734.53	186066.20	-34409.42	151656.78
9)	Thoothukudi	8925.67	41104.36	23480.89	30838.15	4056.92	7681.11	4200.32	120287.42	-12461.99	107825.43
10)	Thanjavur	151.02	2857.24	70141.59	28503.42	2384.24	3134.52	858.76	108030.79	-2857.10	105173.69
11)	Dindugul	3729.27	27457.32	35141	14808.76	3217.33	5330.69	0.67	54895.45	4031.02	58926.47
12)	Hosur	0.00	11818.98	12453.63	14909.12	1100.93	1001.79	1325.03	42609.48	25611.35	68220.83
13)	Nagercoil	344.56	25434.18	24908.15	24802.16	2424.62	5720.76	1282.67	84917.10	-10671.78	74245.32
14)	Avadi	4195.35	7182.77	40084.33	41525.79	1521.30	1480.27	0.00	95989.81	-1149.38	94840.43
Total		174890.48	633169.82	595674.48	618294.14	70279.26	177633.81	100994.19	2370936.18	135413.26	2506349.44

Corporations - Assests (2019 - 20)

Sl. No.	Name of the Corporation	Fixed Assets	Stock	Taxes and Fees recoverable	Fixed Deposit / Investments	Advances	Cash & Bank Balance	Other Items	Total
		(Rs. In Lakhs)							
1)	Madurai	106469.27	25.64	28507.41	43.98	23807.05	7810.39	2836.06	169499.80
2)	Coimbatore	490002.79	27.01	32854.62	11869.23	102483.34	26370.51	9446.12	673053.62
3)	Tiruchirappalli	165319.35	286.57	14804.01	8670.28	1186.23	22144.76	1802.43	214213.63
4)	Salem	167768.08	482.36	17876.02	2616.19	4598.98	31340.63	18945.58	243627.84
5)	Tirunelveli	133405.51	0.00	8858.28	10170.56	8235.40	3802.69	11955.32	176427.76
6)	Erode	94575.61	31.52	3373.60	196.20	750.75	16469.15	38285.11	153681.94
7)	Tirupur	110594.37	363.24	10196.92	1718.58	4935.35	4528.74	82618.70	214955.90
8)	Vellore	47092.17	0.00	4636.67	2194.40	68246.58	25611.25	-15844.29	151656.78
9)	Thoothukudi	55372.16	0.00	4357.68	6915.53	9464.86	3747.61	27967.59	107825.43
10)	Thanjavur	71380.17	33.30	4380.27	18873.77	1098.65	6898.95	2508.58	105173.69
11)	Dindugul	51613.56	94.96	2856.42	816.19	1003.65	900.98	1640.71	58926.47
12)	Hosur	28675.21	12.07	2935.95	8431.12	66.07	1845.16	26255.25	68220.83
13)	Nagercoil	35147.42	29.45	2790.63	4398.63	23476.81	3484.08	4918.30	74245.32
14)	Avadi	55453.95	0.00	2191.32	3489.68	1250.42	3542.50	28912.56	94840.43
Total		1612869.62	1386.12	140619.80	100124.34	250604.14	158497.40	242248.02	2506349.44

1) Madurai Corporation

2.3 General:

The Madurai Corporation came into existence as per Madurai City Municipal Corporation Act 1971. The Corporation Occupies an area of 147.997 Sq.km. and has a population of 30,38,252 which includes 15,26,475 Males and 15,11,777 Females. 4 zones are functioning under the control of the Corporation.

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

2.3.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 3,75,996 and number of Water Connection is 1,61,071.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	4118.10	3265.32	852.75	2542.90	1987.82	555.08
2)	2016-17	4652.88	3503.66	1149.22	2846.63	2126.76	719.87
3)	2017-18	4871.80	2917.23	1954.57	3943.84	2361.57	1582.27
4)	2018-19	7414.00	3119.70	4294.30	6176.89	2601.14	3575.75
5)	2019-20	1755.10	3230.27	1524.83	3966.46	2694.52	1271.92

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
1666.17	1326.99	333.19	79.29	78.17	79.64
1883.64	1423.98	459.66	75.30	74.71	75.59
1965.37	1180.78	784.59	59.87	59.86	60.07
3081.22	1299.46	1781.76	41.75	42.11	42.17
1983.22	1347.26	635.96	67.93	67.93	67.93

1) Property Tax:

Property Tax current year demand is Rs.4755.10 lakhs which decreased 35.86 % over previous year demand Rs.7414.00 lakhs. Like wise, current year collection Rs.3230.27 lakhs which increased 3.54 % over previous year collection Rs.3119.70 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.3966.46 lakhs which decreased 35.78 % over previous year demand Rs.6176.89 lakhs. Like wise, current year collection Rs.2694.52 lakhs which increased 3.58% over previous year collection Rs.2601.14 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.1983.22 lakhs which decreased 35.63 % over previous year demand Rs.3081.22 lakhs. Like wise, current year collection Rs.1347.26 lakhs which increased 3.67 % over previous year collection Rs.1299.46 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs.in lakhs)					
1)	2015-16	2452.76	1548.79	903.52	63.14
2)	2016-17	2541.76	1527.11	1014.65	60.08
3)	2017-18	2673.78	1425.77	1248.01	53.32
4)	2018-19	3020.62	1555.05	1465.56	51.48
5)	2019-20	3641.13	1856.77	1784.36	50.99

Profession Tax current year demand is Rs.3641.13 lakhs which increased 20.54% over previous year demand Rs.3020.62 lakhs. Like wise, current year collection Rs.1856.77 lakhs which increased 19.40 % over previous year collection Rs.1555.05 lakhs.

5) Gross - Income:

Current year Gross Income Rs.43624.51 lakhs, which decreases Rs. 8490.15 lakhs as against previous year Gross Income Rs. 52114.66 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.61127.98 lakhs, which increased Rs.5158.37 lakhs as against previous year Gross Expenditure Rs.55969.61 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure encls in Rs.17503.47 lakhs deficit as shown below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	36567.00	44511.57	7944.58	12457.27	10411.62	2045.64
2019-20	32524.41	47712.24	15187.88	9109.96	11952.73	(-) 2842.77

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
3090.41	1046.42	2043.99	(-) 3854.95
1990.14	1462.96	527.18	(-) 17503.47

23.2 Assets / Liabilities - Review:

1) Advance Receivable

Previous year pending advance is Rs.18201.85.lakhs. Current year pending advance is Rs.23807.05.lakhs. Current year pending advance Rs.5605.2 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs.109354.18 lakhs. Current year Assets value is Rs.106469.27 lakhs. Current year Assets value Rs.2884.91 lakhs decreased against previous year's asset value.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.14641.60 .lakhs. Current year Loan pending is Rs.12808.74 lakhs. Current year Loan pending Rs.1832.86 lakhs decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs. 6140.16 lakhs as given below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	-21346.88	15304.07	21046.93	15004.12	15004.12
2)	2019-20	-35564.17	13081.06	16342.95	-6140.16	(-) 6140.16

5) Investments:

The details of investment made by the Madurai Corporation during 2019-20 are furnished below:

Sl.No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	39.08	0.00	0.00	39.08
2)	Water Supply Fund	36.28	0.00	36.28	0.00
3)	Education Fund	4.90	0.00	0.00	4.90
Total		80.26	0.00	36.28	43.98

The amount of investments made as on 31.03.2020 stands at Rs.43.98 lakhs.

6) Loan:

The loan liability of Rs. 12808.74 as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Interest free State Government loan	441.63
2)	Other loans with interest (TUFIDCO / TNUDF)	12367.11
Total		12808.74

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Madurai Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
22556.53	Personnel Cost (i) Salaries	22347.01	2338.12	587.39	25272.52
314.59	(ii) Others	494.04	21.75	0.52	516.31
827.59	Terminal and Retirement benefits	5191.83	1204.65	258.82	6655.30
4525.82	Operating Expenses	2055.56	1531.86	27.34	3614.76
4038.9	Repairs and Maintenance	1578.89	2064.61	132.46	3775.96
73.93	Programme Expenses	42.86	0.00	0.00	42.86
1470.10	Administrative Expenses	5990.89	478.34	239.69	6708.92
639.57	Finance Expenses	1111.84	2341.08	43.03	3495.95
14132.58	Depreciation	8899.37	1972.32	173.71	11045.40
55969.61	Total	47712.29	11952.73	1462.96	61127.98
0.00	Surplus	0.00	0.00	527.18	527.18
55969.61	Grand Total	47712.29	11952.73	1990.14	61655.16

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
16672.11	Property Tax	4755.10	3966.46	1983.22	10704.78
1648.36	Other Taxes	1888.22	0.00	0.00	1888.22
1637.89	Assigned Revenue	1463.34	0.00	0.00	1463.34
0.00	Devolution Fund	13044.07	0.00	0.00	13044.07
10797.12	Service Charges and Fees	4763.93	5078.94	0.00	9842.87
18022.26	Grants and Contributions	2627.28	0.00	0.00	2627.28
2713.29	Sale and Hire Charges	3541.54	1.60	0.00	3543.14
623.63	Other Income	440.93	62.96	6.92	510.81
52114.66	Total	32524.41	9109.96	1990.14	43624.51
3854.95	Deficit	15187.88	2842.77	0.00	18030.65
55969.61	Grand Total	47712.29	11952.73	1990.14	61655.16

Madurai Corporation
Liabilities

2018-19	Head of Account	2019-20			Total
		Revenue Fund	Water Supply Fund	Education Fund	
(Rs.in lakhs)					
14641.60	Loans	9748.73	3060.01	0.00	12808.74
93206.08	Contribution from Municipal Fund / Private party / Government	99703.71	23294.65	609.37	123607.73
24412.61	Grants from Government	5166.56	4395.36	0.00	9561.92
0.00	Accumulated Depreciation	0.00	0.00	0.00	0.00
13520.51	Deposits	6448.41	515.95	154.7	7119.06
18393.18	Other Liabilities	19015.06	3139.94	387.51	22542.51
0.00	Outstanding	0.00	0.00	0.00	0.00
164173.98	Total	140082.47	34405.91	1151.58	175639.96
15004.12	Accumulated surplus / Deficit	(-)35564.17	13081.06	16342.95	(-)6140.16
179178.10	Grand Total	104518.3	47486.97	17494.53	169499.80

Assets

2018-19	Head of Account	2019-20			Total
		Revenue Fund	Water supply Fund	Education Fund	
(Rs.in lakhs)					
109354.18	Fixed Asscts	66799.36	30329.88	9340.03	106469.27
0.00	Stock	0.00	25.64	0.00	25.64
36660.79	Taxes and Fees recoverable	14851.23	10961.44	2694.74	28507.41
80.26	Fixed Deposit / Investments	39.08	0.00	4.90	43.98
18201.85	Advances	18537.40	5241.37	28.28	23807.05
529.72	Cash & Bank Balance	6176.34	1332	302.05	7810.39
14351.30	Other Items	.1885.11	- 403.36	5124.53	2836.06
179178.10	Total	104518.3	47486.97	17494.53	169499.80

2) Coimbatore Corporation

24. General:

The Coimbatore Corporation came into existence as per Coimbatore City Municipal Corporation Act, 1981. The Corporation Occupies an area of 257.04 Sq.Km. and has a population of 15,84,719 which includes 7,94,063 Males and 7,90,656 Females. 5 zones are functioning under the control of the Corporation.

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

24.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 6,33,708 and number of Water Connection is 3,11,358.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	6047.64	5170.63	877.01	5839.88	4955.00	884.88
2)	2016-17	6413.63	5377.36	1036.27	6216.26	5377.37	838.89
3)	2017-18	6962.10	6071.76	890.34	6746.90	5809.62	937.28
4)	2018-19	7784.02	6662.80	1121.22	7370.89	6262.92	1107.97
5)	2019-20	8131.10	6609.89	1521.21	7693.63	6212.79	1480.84

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
1762.79	1487.08	275.71	85.49	84.84	84.35
1865.41	1601.42	263.99	83.84	86.50	85.84
1999.13	1711.92	287.21	87.21	86.11	85.63
2157.94	1849.16	308.78	85.60	84.97	85.69
2242.79	1821.40	421.39	81.29	80.75	81.21

1) Property Tax:

Property Tax current year demand is Rs.8131.10 lakhs which increased 4.45 % over previous year demand Rs.7784.02 lakhs. Like wise, current year collection Rs.6609.89 lakhs which decreased 0.79% over previous year collection Rs.6662.80 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.7693.63 lakhs which increased 4.37% over previous year demand Rs.7370.89 lakhs. Like wise, current year collection Rs.6212.79 lakhs which decreased 0.80% over previous year collection Rs.6262.92 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.2242.79 lakhs which increased 3.93% over previous year demand Rs.2157.94 lakhs. Like wise, current year collection Rs.1821.40 lakhs which decreased 1.50% over previous year collection Rs.1849.16 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	2252.34	2233.31	19.03	99.15
2)	2016-17	2463.40	2447.93	15.47	99.37
3)	2017-18	2683.99	2585.42	98.57	96.33
4)	2018-19	2784.66	2750.84	33.82	98.76
5)	2019-20	2672.66	2645.72	26.94	98.99

Profession Tax current year demand is Rs.2672.66 lakhs which decreased 4.02% over previous year demand Rs.2784.66 lakhs. Like wise, current year collection Rs.2645.72 lakhs which decreased 3.82% over previous year collection Rs.2750.84 lakhs.

5) Gross - Income

Current year Gross Income Rs.71512.29 lakhs, which decreased Rs.4361.96 lakhs as against previous year Gross Income Rs.75874.25 lakhs.

6) Gross - Expenditure

Current year Gross Expenditure Rs.79621.98 lakhs, which increased Rs.7892.37 lakhs as against previous year Gross Expenditure Rs.71729.61 lakhs.

7) Surplus / Deficit

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.8109.69 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	57438.57	59320.69	(-)1882.12	16183.87	11774.58	4409.29
2019-20	50719.86	62048.94	(-)11329.08	18431.79	16272.93	2158.86

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus /	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
2251.81	634.34	1617.47	4144.64
2360.64	1300.11	1060.53	(-) 8109.69

24.2 Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs.91402.64.lakhs. Current year pending advance is Rs.102483.34.lakhs. Current year pending advance Rs.11080.70 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs.413635.70.lakhs. Current year Assets value is Rs.490002.79 lakhs. Current year Assets value Rs.76367.09 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs.37961.75.lakhs. Current year Loan pending is Rs.24266.79.lakhs. Current year Loan pending Rs.13694.96 lakhs decreased against previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Surplus of Rs.209955.96 lakhs as given below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	157144.35	40980.53	17593.98	215718.86	215718.86
2)	2019-20	147803.88	43046.25	19105.83	209955.96	209955.96

5) Investments:

The details of investment made by the Coimbatore Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue fund	5491.60	14033.00	10029.77	9494.83
2)	Water Supply Fund	519.94	5854.48	4000.00	2374.40
3)	Elementary Education	138.07	0.00	138.07	0.00
Total		6149.61	19887.48	14167.84	11869.23

The amount of investments made as on 31.03.2020 stands at Rs.11869.23 lakhs.

6) Loan:

The loan liability of Rs.24266.79 lakhs as on 31.03.2020 pending to be remitted by Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Interest free State Government loan	0.00
2)	Other loans with interest (TUFIDCO, TNUDF)	24266.79
Total		24266.79

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Coimbatore Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
14500.53	Personnel Cost	14066.46	1120.14	0.00	15186.6
	(i) Salaries				
108.48	(ii) Others	85.11	0.18	0.00	85.29
5428.69	Terminal and Retirement benefits	6850.44	0.00	6.35	6856.79
17214.64	Operating Expenses	14783.99	3236.72	119.76	18140.47
11073.59	Repairs and Maintenance	3345.56	5241.73	752.78	9340.07
983.92	Programme Expenses	1139.23	287.07	0.00	1426.30
1591.93	Administrative Expenses	2125.36	3570.49	81.12	5776.97
1453.72	Finance Expenses	661.67	870.60	0.74	1533.01
19374.11	Depreciation	18991.12	1946.00	339.36	21276.48
71729.61	Total	62048.94	16272.93	1300.11	79621.98
4144.64	Surplus	0.00	2158.86	1060.53	3219.39
75874.25	Grand Total	62048.94	18431.79	2360.64	82841.37

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
17312.85	Property Tax	8131.10	7693.63	2242.79	18067.52
2784.67	Other Taxes	2672.66	0.00	0.00	2672.66
4879.35	Assigned Revenue	3565.11	0.00	0.00	3565.11
15921.75	Devolution Fund	16006.23	0.00	0.00	16006.23
12870.91	Service Charges and Fees	5080.76	8839.08	0.00	13919.84
779.80	Grants and Contributions	1073.90	0.00	0.00	1073.90
2.79	Sale and Hire Charges	0.06	0.00	0.00	0.06
21322.13	Other Income	14190.04	1899.08	117.85	16206.97
75874.25	Total	50719.86	18431.79	2360.64	71512.29
0.00	Deficit	11329.08	0.00	0.00	11329.08
75874.25	Grand Total	62048.94	18431.79	2360.64	82841.37

Coimbatore Corporation
Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
37961.75	Loans	13521.63	10745.16	0.00	24266.79
108616.76	Contribution from Municipal Fund / Private party / Government	122577.28	15171.64	13.56	137762.48
21642.42	Grants from Government	1074.00	13175.00	0.00	14249
165520.69	Accumulated Depreciation	167657.10	15742.96	3397.11	186797.17
15885.18	Deposits	16027.59	1402.46	270.27	17700.32
5647.60	Other Liabilities	32540.95	4600.97	0.00	37141.92
24236.94	Outstanding	24151.92	20929.85	98.21	45179.98
379511.34	Total	377550.46	81768.05	3779.15	463097.66
215718.86	Accumulated surplus	147803.88	43046.25	19105.83	209955.96
595230.20	Grand Total	525354.34	124814.30	22884.98	673053.62

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
413635.70	Fixed Assets	411356.57	69012.42	9633.80	490002.79
27.01	Stock	27.01	0.00	0.00	27.01
28556.00	Taxes and Fees recoverable	42650.55	-11892.90	2096.97	32854.62
6149.61	Fixed Deposit / Investments	9494.83	2374.40	0.00	11869.23
91402.64	Advances	45340.60	57131.68	11.06	102483.34
45341.32	Cash & Bank Balance	12564.82	2662.54	11143.15	26370.51
10117.92	Other Items	3919.96	5526.16	0.00	9446.12
595230.20	Total	525354.34	124814.30	22884.98	673053.62

3) Tiruchirappalli Corporation

25. General:

Tiruchirappalli Corporation came into existence as per Tiruchirappalli City Municipal Corporation Act 1994. The Corporation Occupies an area of 167.23 Sq.Km. and has a population of 8,47,387 which includes 4,18,400 Males and 4,28,987 Females. 4 zones are functioning under the control of the Corporation.

Zone	Name
1)	Srirangam Zone
2)	Ariyamangalam Zone
3)	Ponmalai Zone
4)	K.Abishekapuram Zone

25.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 2,23,929 and number of Water Connection is 1,17,522.

Sl No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	1728.46	1311.42	417.04	1719.90	1382.34	337.59
2)	2016-17	1830.34	1421.66	408.68	1810.74	1496.51	314.16
3)	2017-18	1975.09	1488.69	486.40	1979.40	1564.10	413.22
4)	2018-19	3451.24	1468.97	1982.27	3521.15	1531.39	1989.76
5)	2019-20	2205.48	1633.56	571.92	2141.30	1684.18	457.12

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(10)	(11)	(12)	(13)	(14)	(14)
(Rs.in lakhs)					
614.25	493.69	120.57	75.87	80.37	80.37
646.69	534.47	112.20	77.67	82.65	82.65
706.93	558.60	147.58	75.37	79.02	79.02
1257.55	546.92	710.63	42.56	43.49	43.49
764.75	601.49	163.26	74.07	78.65	78.65

1) Property Tax:

Property Tax current year demand is Rs. 2205.48 lakhs which decreased 56.48 % against previous year demand of Rs. 3451.24 lakhs. Like wise, current year collection Rs.1633.56 lakhs which increased 10.08 % over previous year collection Rs.1468.97 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.2141.30 lakhs which decreased 39.19% against previous year demand Rs.3521.15 lakhs. Like wise, current year collection Rs.1684.18 lakhs which increased 9.98% over previous year collection Rs.1531.39 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.764.75 lakhs which decreased 39.19% as against previous year demand Rs.1257.55 lakhs. Like wise, current year collection Rs.601.49 lakhs which increased 9.98% over previous year collection Rs.546.92 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	918.77	869.47	49.30	94.63
2)	2016-17	981.35	906.97	75.67	92.42
3)	2017-18	1068.31	958.87	109.43	89.76
4)	2018-19	1094.29	937.67	156.62	85.69
5)	2019-20	1294.44	1065.37	229.07	82.30

Profession Tax current year demand is Rs.1294.44 lakhs which increased 18.29 % over previous year demand Rs.1094.29 lakhs. Like wise, current year collection Rs.1065.37 lakhs which increased 13.62 % over previous year collection Rs.937.67 lakhs.

5) Gross - Income:

Current year Gross Income Rs.27953.79 lakhs, which decreased Rs.3064.38 lakhs as against previous year Gross Income Rs.31018.17 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.32060.38 lakhs, which increased Rs.3035.60 lakhs over previous year Gross Expenditure Rs.29024.78 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.4106.59 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	22651.80	23654.71	1002.91	6918.05	5173.16	1744.89
2019-20	21108.28	26537.22	5428.94	5729.65	5313.93	415.72

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
1448.32	196.91	1251.41	1993.39
1115.86	209.23	906.63	(-)4106.59

25.2. Assets / Liabilities - Review:

1) Advance Receivable

Previous year pending advance is Rs.1263.09 lakhs. Current year pending advance is Rs.1186.23 lakhs. Current year pending advance Rs.76.86 lakhs decreased over previous year.

2) Assets:

Previous year Assets value is Rs.152827.30 lakhs. Current year Assets value is Rs.165319.35 lakhs. Current year Assets value Rs.12492.05 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs.12087.61 lakhs. Current year Loan pending is Rs.13307.55 lakhs. Current year Loan pending Rs.1219.94 lakhs increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Surplus of Rs.45961.52 lakhs as mentioned below:

SLNo.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	33684.63	5609.80	10878.07	50172.50	50172.50
2)	2019-20	28263.06	5913.76	11784.70	45961.52	45961.52

5) Investments:

The details of investment made by the Tiruchirappalli Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	11077.00	100.00	8075.00	3102.00
2)	Water Supply Fund	1403.88	595.40	1181.00	818.28
3)	Education Fund	4650.00	1900.00	1800.00	4750.00
Total		17130.88	2595.40	11056.00	8670.28

The amount of investments made as on 31.03.2020 stands at Rs.8670.28 lakhs.

6) Loan:

The loan liability of Rs.13307.55 lakhs as on 31.03.2020 pending to be remitted by Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Interest free State Government loan	0.00
2)	Other loans with interest (TUFIDCO, TNUDF)	13307.55
Total		13307.55

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Tiruchirappalli Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
9242.89	Personnel Cost	9251.19	672.33	0.00	9923.52
	(i) Salaries				
32.84	(ii) Others	3430.18	79.75	74.08	3584.01
4424.86	Terminal and Retirement benefits	4108.10		0.00	4108.10
5516.83	Operating Expenses	2564.36	2263.01	3.67	4831.04
2423.86	Repairs and Maintenance	1702.08	94.92	2.28	1799.28
375.08	Programme Expenses	130.70	0.00	0.00	130.70
650.72	Administrative Expenses	1183.69	250.34	10.38	1444.41
1138.54	Finance Expenses	0.89	1109.34	0.02	1110.25
5219.16	Depreciation	4166.03	844.24	118.8	5129.07
29024.78	Total	26537.22	5313.93	209.23	32060.38
1993.39	Surplus	0.00	415.72	906.63	1322.35
31018.17	Grand Total	26537.22	5729.65	1115.86	33382.73

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
8230.09	Property Tax	2205.48	2141.30	764.75	5111.53
1104.36	Other Taxes	1329.67	0.00	0.00	1329.67
1160.31	Assigned Revenue	1115.75	0.00	0.00	1115.75
9302.07	Devolution Fund	9349.08	0.00	0.00	9349.08
5793.74	Service Charges and Fees	3527.66	3191.70	0.00	6719.36
0.00	Grants and Contributions	0.00	0.00	0.00	0.00
0.00	Sale and Hire Charges	1681.87	0.00	0.00	1681.87
5427.60	Other Income	1898.77	396.65	351.11	2646.53
31018.17	Total	21108.28	5729.65	1115.86	27953.79
0.00	Deficit	5428.94	0.00	0.00	5428.94
31018.17	Grand Total	26537.22	5729.65	1115.86	33382.73

Tiruchirappalli Corporation
Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rsin lakhs)					
12087.61	Loans	56.03	13251.52	0.00	13307.55
50720.81	Contribution from Municipal Fund / Private party / Government	7151.91	4696.57	0.00	11848.48
19770.97	Grants from Government	49742.56	14034.81	0.00	63777.37
65551.91	Accumulated Depreciation	59505.56	10103.70	1071.71	70680.97
3804.01	Deposits	3899.87	678.30	26.89	4605.06
3607.41	Other Liabilities	4032.48	0.00	0.20	4032.68
183.69	Outstanding	0.00	0.00	0.00	0.00
155726.41	Total	124388.41	42764.9	1098.8	168252.11
50172.50	Accumulated surplus	28263.06	5913.76	11784.70	45961.52
205898.91	Grand Total	152651.47	48678.66	12883.50	214213.63

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rsin lakhs)					
152827.30	Fixed Assets	127529.77	32861.76	4927.82	165319.35
202.11	Stock	127.11	159.46	0.00	286.57
18860.33	Taxes and Fees recoverable	8748.92	5429.11	625.98	14804.01
17130.88	Fixed Deposit / Investments	3102.00	818.28	4750.00	8670.28
1263.09	Advances	472.59	713.64	0.00	1186.23
14926.36	Cash & Bank Balance	10516.91	10105.36	1522.49	22144.76
688.84	Other Items	2154.17	1408.95	1057.21	1802.43
205898.91	Total	152651.47	48678.66	12883.50	214213.63

2.5.3.1 Tiruchirappalli Corporation - Revenue and Capital Fund - Lease items - 18% Goods and Service Tax (GST) not levied on lease items - Loss of revenue to the Government Rs.102.99 lakh

Para No.5/2019-20:

Notice No.20/2017, dated 22.08.2017 regarding Goods and Service Tax, Tiruchirappalli Corporation Council Resolution No.466 dated 31.12.2018 and General regulations of auction details no.20 stipulates that all the lessees shall remit GST at the prevailing rates in the respective authorized officer.

However, the audit of lease related files for the year 2019-2020 revealed that the lessees of the following lease items have not remitted GST at the prevailing rates.

Tiruchirappalli City Corporation - Ariyamangalam Zone

GST amount to be collected from lessee for 2019-20

S.No	Lease Items	Name of the Contractors (Thiru)	Lease Amount	GST 18%
			Amount in Rs.	
1)	Lease for daily collection fees at Gandhi market	S.M. Jaila	1,31,78,601/-	23,72,148/-
2)	Lease for Two wheeler parking place is opposite to Gandhi market in diamond jubilee campus	E.T. Srinivasan	42,11,111/-	7,58,000/-
3)	Banana Market	T.K. Ganesan	2,70,000/-	48,600/-
4)	Fish Market	L. Arockiyadoss	15,67,890/-	2,82,220/-
5)	Lease for daily collection fess at the vegetable market in keelaran salai	S. Thiruvengadam	2,30,160/-	41,429/-
6)	Lorry stand	S. Periyasamy	12,00,000/-	2,16,000/-
Total			2,06,57,762/-	37,18,397/-

Tiruchirappalli City Corporation - Srirangam Zone

GST amount to be collected from lessee for 2019-20

S.No	Lease Items	Name of the Contractors (Thiru)	Lease Amount	GST 18%
			Amount in Rs.	
1)	All types of market items.	S. Gnanasekar	10,80,000/-	1,94,400/-
2)	Lease for Sales of mango collection fees in Mambala salai	T. Kumaresan	43,000/-	7,740/-
3)	Market of Cinthamani & Poosari street	V. Srinivasan	8,65,200/-	1,55,736/-
4)	Market of Mappilai nayakkan kula street	A. Jafar Saleem	2,35,000/-	42,300/-
Total				400176/-

Tiruchirappalli City Corporation - K.Abishekapuram Zone

GST amount to be collected from lessee for 2019-20

S.No	Lease Items	Name of the Contractors (Thiru)	Lease Amount	GST 18%
			Amount in Rs.	
1)	Puthur Market	A. Mohamed Bilal	40,01,666/-	7,20,300/-
2)	Woraiyur Market	A. Nambi Pagalavan	31,69,999/-	5,70,600/-
Total				12,90,900/-

Tiruchirappalli City Corporation - Ponmalai Zone

GST amount to be collected from lessee for 2019-20

S.No	Lease Items	Name of the Contractors (Thiru)	Lease Amount	GST 18%
			Amount in Rs.	
1)	Lease for A.S.G.Loordu samy pillai central Bus stand arrive out stations and local bus entrence fees collection	K. Venkatesan	66,30,888/-	11,93,560/-
2)	Lease for two wheeler parking fees collection (Newly constructed building also)	Srinivasan	58,49,991/-	10,52,998/-

S.No	Lease Items	Name of the Contractors (Thiru)	Lease Amount	GST 18%
			Amount in Rs.	
3)	A Lease for A.S.G.Loordu Samy Pillai Central Bus Stand in clock room stored items collected fees license	Velrajan Babu	5,15,000/-	92,700/-
4)	A Lease for A.S.G.Loordu Samy Pillai Central Bus Stand to do 12 TV boxes to commercial advertise	R. Jeeva	7,11,999/-	1,28,160/-
5)	A Lease for A.S.G.Loordu Samy Pillai Central Bus Stand East West and Centre pay and use toilet collection	S.Murugan	1,26,35,000/-	22,74,300/-
6)	A Lease for collection of daily market, located sengulam TVS TOL. pay and use Modern toilet and vehicle parking attached to alone the market.	N. Rengaraj	7,20,000/-	1,29,600/-
7)	Lease for fishes fees collection Ponmala zone. located Sengulam ward no.65	M.S. Elangovan	1,06,000/-	19,080/-
Total				48,90,398/-

Therefore, the Assistant Commissioners, Revenue Officers, Revenue Inspectors and A1 seat Assistants who have not taken any further action to collect the GST amount from the lessees concerned should be made liable to pay the amount of Rs.1,02,99,871/- into the relevant Government account head and submit its details for audit.

Abstract

S.No	Zone	Amount Rs.
1)	Ariyamangalam Zone	37,18,397/-
2)	Srirangam Zone	4,00,176/-
3)	K.Abishekapuram Zone	12,90,900/-
4)	Ponmalai Zone	48,90,398/-
Total		1,02,99,871/-

Reply:

This Audit para has been communicated to the Director of Municipal Administration, vide letter RC.No.13312/MA4/2021, Dated.25.08.2021. No reply was received.

25.3.2. Tiruchirappalli Corporation - Revenue Fund - Short collection of 10% land allotment fee on unapproved plots in case of sale/purchase - Revenue loss Rs. 15.54 Lakh

Para No.8/2019-20

As per serial No.14 of the Special Gazette Notification No.12 dt.22.06.2005, Land allotment fee at the rate of 10% on the Guideline value or on the sale deed value, whichever is higher, of the unapproved plots that go for sale is to be collected.

While scrutinizing the building license applications for the year 2019-20 in Ponmalai Division of Tiruchirappalli Corporation in 26 applications short collection of 10% Land allotment fee on unapproved plots had been noticed. As the guideline value mentioned in 26 applications are less than the sale deed values, 10% land allotment fee collection has fallen short and this resulted in revenue loss to the extent of Rs. 15,54,329/-.

Therefore the revenue loss of Rs. 15,54,329/- should be recovered from either the applicants concerned or from the Junior Engineers and other Officials concerned.

Reply:

This Audit para has been communicated to the Director of Municipal Administration, vide letter RC.No.13312/MA4/2021, dated.25.08.2021. No reply has been received.

4) Salem Corporation

2.6. General:

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

Zone	Name
1.	Suramangalam
2.	Hasthampatti
3.	Ammapet
4.	Kondalampatti

2.6.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 213302 and number of Water Connection is 11483.

SLNo.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	1327.63	881.75	445.88	1027.82	682.64	345.18
2)	2016-17	1360.07	1013.11	346.96	1052.95	784.34	268.61
3)	2017-18	1483.36	1048.40	434.96	1148.40	811.66	336.74
4)	2018-19	2645.78	1255.02	1390.76	2069.04	976.24	1092.80
5)	2019-20	1625.40	1183.36	442.04	1258.37	916.15	342.22

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
428.26	284.43	143.83	66.42	66.42	66.42
438.73	326.81	111.92	74.79	74.79	74.79
646.27	486.57	159.70	70.68	70.68	75.29
1050.92	559.74	49.17	47.43	47.65	53.26
768.83	566.45	202.38	72.80	72.80	73.68

1) Property Tax:

Property Tax current year demand is Rs.1625.40 lakhs which decreased 38.57 % as against previous year demand Rs. 2645.78 lakhs. Like wise, current year collection Rs.1183.36 lakhs which decreased 5.71% over previous year collection Rs.1255.02 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.1258.37 lakhs which decreased 39.18 % over previous year demand Rs.2069.04 lakhs. Like wise, current year collection Rs.916.15 lakhs which decreased 6.16 % over previous year collection Rs.976.24 lakhs.

3) Education Tax:

Education Tax current year demand is Rs. 768.83 lakhs which decreased 26.84 % over previous year demand Rs.1050.92 lakhs. Like wise, current year collection Rs. 566.45 lakhs which increased 1.19 % over previous year collection Rs.559.74 lakhs.

4) Profession Tax:

SlNo.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs.in lakhs)					
1)	2015-16	685.75	611.30	74.15	89.14
2)	2016-17	575.03	532.04	42.99	92.52
3)	2017-18	671.11	593.54	77.57	88.44
4)	2018-19	755.27	611.89	143.38	81.02
5)	2019-20	733.51	554.16	179.35	75.54

Profession Tax current year demand is Rs.733.51 lakhs which decreased 2.88% over previous year demand Rs.755.27 lakhs. Like wise, current year collection Rs. 554.16 lakhs which decreased 9.44% over previous year collection Rs.611.89 lakhs.

5) Gross - Income:

Current year Gross Income Rs.23466.48 lakhs, which decreased Rs.4227.02 lakhs as against previous year Gross Income Rs.27693.50 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.25495.23 lakhs, which decreased Rs.2439.96 lakhs as against previous year Gross Expenditure Rs.27935.19 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.2028.75 lakhs Deficit as given below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	21444.72	19386.29	2058.43	5194.20	8348.40	(-)3154.20
2019-20	18280.45	18004.60	275.85	4397.07	7324.25	(-)2927.18

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
1054.58	200.50	854.08	(-) 241.69
788.96	166.38	622.58	(-) 2028.75

2.6.2 Assets/Liabilities- Review:

1) Advance Receivable:

Previous year pending advance is Rs.20196.79 lakhs. Current year pending advance is Rs.4598.98 lakhs. Current year pending advance Rs.15597.81 lakhs decreased over previous year.

2) Assets:

Previous year Assets value is Rs.76968.36 lakhs. Current year Assets value is Rs.167768.08 lakhs. Current year Assets value Rs.90799.72 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs.36491.30 lakhs. Current year Loan pending is Rs.31081.20 lakhs. Current year Loan pending Rs.5410.10 lakhs decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Surplus of Rs. 4870.56 lakhs as mentioned below:

SLNo.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	25457.68	-27992.81	9668.82	7133.69	7133.69
2)	2019-20	25506.03	-3074.98	10079.50	4870.56	4870.56

5) Investments:

The details of investment made by the Salem Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	1464.04	72.27	443.47	1092.84
2)	Water Supply and Drainage Fund	1486.16	37.19	0.00	1523.35
Total		2950.20	109.46	443.47	2616.19

The amount of investments made as on 31.03.2020 stands at Rs. 2616.19 lakhs.

6) Loan:

The loan liability of Rs.31081.20 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Interest free State Government loan	13862.81
2)	Other loans with interest (TUFIDCO / TNUDF)	17218.39
Total		31081.20

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Salem Corporation
Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
9369.78	Personnel Cost (i) Salaries	9184.04	1473.82	0.00	10657.86
413.80	(ii) Others	88.65	5.23	0.00	93.88
3508.67	Terminal and Retirement benefits	2884.87	298.87	8.28	3192.02
5749.74	Operating Expenses	1693.93	2814.02	2.20	4510.15
2198.32	Repairs and Maintenance	95.08	739.38	89.05	923.51
225.27	Programme Expenses	34.67	0.00	0.00	34.67
1049.82	Administrative Expenses	736.87	64.24	0.18	801.29
2166.11	Finance Expenses	445.56	1458.53	13.06	1917.15
3253.68	Depreciation	2840.93	470.16	53.61	3364.7
27935.19	Total	18004.60	7324.25	166.38	25495.23
0.00	Surplus	275.85	0.00	622.58	898.43
27935.19	Grand Total	18280.45	7324.25	788.96	26393.66

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
5792.51	Property Tax	1625.40	1258.37	768.83	3652.60
566.45	Other Taxes	2501.50	0.00	0.00	2501.50
3228.87	Assigned Revenue	798.28	2427.45	0.00	3225.73
3017.09	Devolution Fund	7890.08	0.00	0.00	7890.08
3434.50	Service Charges and Fees	2185.39	3.51	0.00	2188.90
8004.18	Grants and Contributions	1822.86	6.00	11.34	1840.20
1372.41	Sale and Hire Charges	122.97	5.02	0.00	127.99
2277.49	Other Income	1333.97	696.72	8.79	2039.48
27693.50	Total	18280.45	4397.07	788.96	23466.48
24169	Deficit	0.00	2927.18	0.00	2927.18
27935.19	Grand Total	18280.45	7324.25	788.96	26393.66

Salem Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
36491.30	Loans	18237.97	12843.23	0.00	31081.20
4627.21	Contribution from Municipal Fund / Private party / Government	51776.50	20608.58	82.57	72467.65
100429.83	Grants from Government	35998.25	17517.26	50.51	53566.02
20183.98	Accumulated Depreciation	17858.75	4618.31	1071.64	23548.70
5403.74	Deposits	4098.15	2169.01	18.49	6285.65
12731.35	Other Liabilities	10687.90	4309.92	138.38	15136.20
28763.67	Outstanding	684.11	33859.66	2128.09	36671.86
208631.08	Total	139341.63	95925.97	3489.68	238757.28
7133.69	Accumulated surplus / Deficit	25506.04	(-)30714.98	10079.50	4870.56
215764.77	Grand Total	164847.67	65210.99	13569.18	243627.84

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
76968.36	Fixed Assets	107395.98	54915.86	5466.24	167768.08
38.54	Stock	482.36	0.00	0.00	482.36
14278.97	Taxes and Fees recoverable	55214.0	4601.79	7752.83	17876.02
2950.20	Fixed Deposit / Investments	1092.84	1523.35	0.00	2616.19
20196.79	Advances	1480.26	3118.72	0.00	4598.98
27328.78	Cash & Bank Balance	29929.25	1051.27	360.11	31340.63
74003.13	Other Items	18945.58	0.00	0.00	18945.58
215764.77	Total	164847.67	65210.99	13569.18	243627.84

2.6.3.1 Salem Corporation - Revenue Fund - Infrastructure Gap Filling Fund 2016-17 - Division 23 of Suramangalam Zone - Construction of Slaughter House in Sevvapettai Vandipettai area- Alternate place allotted due to public opposition - Writ petition filed before the Madras High Court praying for stay. Amount Rs.218 lakhs released on the claim of first & part bill for partial construction of the work at the site first allotted - unauthorized expenditure - Loss Rs.218 lakhs - allotted amount of Rs.60.00 lakhs remains unspent and not remitted into the Government Head of Account.

1)	File No.	:	E3/221K/2016-17
2)	BVP No/Date	:	41/21.06.2018 First and Part Bill
3)	Bill Amount	:	Rs.218255/-
4)	Estimate	:	Rs.75 lakhs
5)	Administrative Sanction Details	:	Commissioner of Municipal Administration Letter No.25306/2016/D2, dated 24.11.2016
6)	Technical Sanction Details	:	Letter No.2829/2016/D.O.2, dated 06.01.2017 of Chief Engineer, Commissionerate of Municipal Administration.
7)	Work Order Date	:	Letter No.E3/M.N.221K/2016-2017, dated 09.06.2017 of Corporation Commissioner, Salem Corporation.
8)	M.Book Number	:	296/2015-16
9)	Contractor Details	:	M/s.Sundaram Fab, Tiruchengode

Construction of Slaughter House in Sevvapettai Vandipettai was proposed and the estimate value of Rs.75.00 lakhs towards the cost of construction was arrived. It was also proposed that out of Rs.75.00, Rs.60.00 lakhs to be met from IGFS 2016-17 and Rs.15.00 lakhs from the General Fund of Salem Corporation.

After due process of Administrative Sanction & Technical Sanction, M/s.Sundaram Fab, Thiruchengode was awarded the contract and work order was issued on 09.06.2017 stipulating the period of execution as 6 months.

As there was public protest and opposition against the construction of Slaughter House at the allotted site at the time of commencement of the work, alternate site was allotted at Sevvapettai Milk Market and the same contractor was assigned to carry out the work for the same estimate value as per council resolution No.191, dated 30.11.2017 of the Salem Corporation.

The work was commenced on 08.03.2018 and continued upto 31.03.2018 for which first and part bill was passed for Rs.2,18,235/- and the amount was credited to the Contractor through BPV No.41/21.06.2018. However as per entries in the M.Book No.296/2015-16, it was noticed that the work was being carried out on the first site (ie) Sevvapettai Vandipettai.

Meanwhile, a Writ Petition No.2670/2018 was filed before the Madras High Court that the construction at Milk Market belonged to Tmt.K.S.Deeparani and praying for stay on construction. However it is stated by the Special Officer in the letter that the land belonged to Salem Corporation.

As this work was announced in the 2016-17 budget of the Salem Corporation and as the work has not been completed, a council resolution by the Special Officer was passed on 02.12.2019 having resolved to recommend the Government to cancel the work.

Therefore, the cost of expenditure Rs.2.18 lakhs incurred by partial execution of work should be recovered from the Official concerned. As the work was cancelled, the Grant of Rs.60.00 lakhs received through RTGS on 22.11.2016 under IGFS fund should be remitted into the Government Account along with the interest accrued.

Reply:

This para has been communicated to the Director of Municipal Administration vide this office letter No.13312/MA 4/2021, Dated.25.08.2021. In an interim reply it is stated that action has been taken to remit the amount to the Government Account.

5) Tirunelveli Corporation

27. General:

The Tirunelveli Corporation came into existence as per Tirunelveli City Municipal Corporation Act 1994. The Corporation occupies an area of 108.65 Sq.Km. and has a population of 474838 which includes 234639 Males and 240199 Females. 4 zones are functioning under the control of the Corporation.

Zone	Name
1)	Thatchanallur
2)	Palayamkottai
3)	Melapalayam
4)	Tirunelveli

27.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 158,032 and number of Water Connection is 78,650.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs. In Lakhs)							
1)	2015-16	1206.41	781.95	424.45	500.77	324.58	176.19
2)	2016-17	1289.55	837.17	452.38	535.29	347.50	187.78
3)	2017-18	1322.81	869.51	453.30	549.09	360.93	188.16
4)	2018-19	2596.24	972.85	1623.39	1054.81	395.25	659.56
5)	2019-20	1527.65	1041.35	486.30	620.66	423.08	197.58

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs. In Lakhs)					
386.96	250.82	136.14	64.82	64.82	64.82
413.63	268.53	145.10	64.92	64.92	64.92
424.30	278.90	145.40	65.73	65.73	65.73
811.50	304.08	507.42	37.47	37.47	37.47
477.50	325.49	152.00	68.17	68.17	68.17

1)Property Tax:

Property Tax current year demand is Rs.1527.65 lakhs which decreased 41.16 % over previous year demand Rs.2596.24 lakhs. Like wise, current year collection Rs.1041.35 lakhs which increased 7.04 % over previous year collection Rs.972.85 lakhs.

2)Water Tax:

Water Tax current year demand is Rs.620.66 lakhs which decreased 41.16 % over previous year demand Rs.1054.81 lakhs. Like wise, current year collection Rs.423.08 lakhs which increased 7.04 % over previous year collection Rs.395.25 lakhs.

3)Education Tax:

Education Tax current year demand is Rs.477.50 lakhs which decreased 41.16 % over previous year demand Rs.811.50 lakhs. Like wise, current year collection Rs.325.49 lakhs which increased 7.04 % over previous year collection Rs.304.08 lakhs.

4)Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs. In Lakhs)					
1	2015-16	364.33	313.84	50.49	86.14
2	2016-17	347.53	333.02	14.51	95.83
3	2017-18	359.67	349.39	10.28	97.14
4	2018-19	422.44	342.91	79.53	81.17
5	2019-20	512.25	368.10	144.14	71.86

Profession Tax current year demand is Rs.512.25 lakhs which increased 21.26 % over previous year demand Rs.422.44 lakhs. Like wise, current year collection Rs.368.10 lakhs which increased 7.34 % over previous year collection Rs.342.91 lakhs.

5)Gross - Income:

Current year Gross Income Rs.16047.95 lakhs, which decreased Rs.2117.28 lakhs as against previous year Gross Income Rs.18165.23 lakhs.

6)Gross - Expenditure:

Current year Gross Expenditure Rs.22720.25 lakhs, which decreased Rs.8388.68 lakhs as against previous year Gross Expenditure Rs.31108.93 lakhs

7) Surplus/Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.6672.30 lakhs deficit as mentioned below:

Sl.No.	Year	Revenue Fund			Water Supply Fund		
		Income	Expenditure	Deficit	Income	Expenditure	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs. In Lakhs)							
1	2018-19	14426.72	24060.11	(-)9633.39	2913.50	6243.65	(-)3330.15
2	2019-20	12435.97	16536.29	(-)4100.32	2948.67	5451.39	(-)2502.72

Education Fund			Total Deficit
Income	Expenditure	Surplus/Deficit	
(9)	(10)	(11)	(12)
(Rs. In Lakhs)			
825.01	805.16	19.84	(-)12943.70
663.31	732.57	(-)69.26	(-)6672.30

272 Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs.8211.07 lakhs. Current year pending advance is Rs.8235.40 lakhs. Current year pending advance Rs.24.33 lakhs increased over previous year.

2) Assets:

Previous year Assets Value is Rs.116699.13 lakhs. Current year Assets value is Rs.133405.51 lakhs. Current year Assets value Rs.16706.38 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan Pending is Rs.8598.82 lakhs. Current year Loan pending is Rs.11119.81 lakhs. Current year Loan pending Rs.2521.19 lakhs increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs.34734.76 lakhs as mentioned below:

Sl. No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
1	2	3	4	5	6	7
(Rs. in lakhs)						
1	2018-19	(-)32946.80	3228.08	3750.82	(-)25967.90	(-)25967.90
2	2019-20	(-)38190.19	330.71	3124.72	(-)34734.76	(-)34734.76

5) Investments:

The details of investment made by the Tirunelveli Corporation during 2019-20 are furnished below.

Sl. No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs. in lakhs)					
1)	Revenue Fund	4634.97	3448.00	6509.54	1573.43
2)	Water Supply Drainage Fund	18003.32	3957.42	14790.59	7170.15
3)	Elementary Education Fund	1341.36	271.44	185.82	1426.98
Total		23979.65	7676.86	21485.95	10170.56

The amount of investments made as on 31.03.2020 stands at Rs.10170.56 lakhs.

6) Loan:

The loan liability of Rs.1119.81 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loan pending as on 31.03.2020 (Rs. in lakhs)
1)	Interest free State Government Loan	0.00
2)	Other Loans with interest (TUFIDCO/TNUDF)	1119.81
Total		1119.81

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Tirunelveli Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
7694.94	Personnel Cost				
	(i) Salaries	5311.22	390.14	113.97	5815.33
0.00	(ii) Others	0.00	0.00	0.00	0.00
0.00	Terminal and Retirement benefits	2153.04	83.65	0.00	2236.69
2242.24	Operating Expenses	1248.64	952.30	57.46	2258.40
1495.35	Repairs and Maintenance	378.78	1574.18	12.93	1965.89
7506.79	Programme Expenses	28.84	594.92	280.03	903.79
2130.42	Administrative Expenses	442.96	94.21	0.62	537.79
1943.74	Finance Expenses	256.80	659.27	0.18	916.25
8095.45	Depreciation	6046.15	575.99	252.46	6874.60
0.00	Others	669.86	526.73	14.92	1211.51
31108.93	Total	16536.29	5451.39	732.57	22720.25
0.00	Surplus	0.00	0.00	0.00	0.00
31108.93	Grand Total	16536.29	5451.39	732.57	22720.25

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
4885.00	Property Tax	1527.64	620.66	477.50	2625.80
0.00	Other Taxes	512.26	0.00	0.00	512.26
555.65	Assigned Revenue	464.56	0.00	0.00	464.56
4971.75	Devolution Fund	4976.73	0.00	0.00	4976.73
4196.41	Service Charges and Fees	2138.43	1510.55	5.09	3654.07
1825.80	Grants and Contributions	1040.68	0.00	0.00	1040.68
976.51	Sale and Hire Charges	146.76	0.00	0.00	146.76
754.11	Other Income	1628.91	817.46	180.72	2627.09
18165.23	Total	12435.97	2948.67	663.31	16047.95
12943.70	Deficit	4100.32	2502.72	69.26	6672.30
31108.93	Grand Total	16536.29	5451.39	732.57	22720.25

Tirunelveli Corporation

Liabilities

2018-19	Head of Account	2019-2020			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
8598.62	Loans	2989.00	8130.81	0.00	11119.81
51305.38	Contribution from Municipal Fund / Private Party/ Government	23314.99	6785.93	2013.24	32114.16
39008.06	Grants from Government	36924.39	24500.13	0.00	61424.52
43956.86	Accumulated Depreciation	45370.67	4328.18	1132.61	50831.46
3483.21	Deposits	2481.84	645.11	30.08	3157.03
11080.80	Other Liabilities	26431.54	18185.88	41.46	44658.88
34803.56	Outstanding	3739.45	3918.64	198.57	7856.66
192236.49	Total	141251.88	66494.68	3415.96	211162.52
(-)25967.90	Accumulated surplus / deficit	(-)19381.90	330.71	3124.72	(-)34734.76
166268.59	Grand Total	103061.69	66825.39	6540.68	176427.76

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
116699.13	Fixed Assets	92793.45	36756.46	3855.60	133405.51
0.00	Stock	0.00	0.00	0.00	0.00
11429.10	Taxes and Fees recoverable	4470.71	3656.20	731.37	8858.28
23979.65	Fixed Deposit / Investments	1573.43	7170.15	1426.98	10170.56
8211.07	Advances	1043.24	7192.16	0.00	8235.40
5252.44	Cash and Bank Balance	2849.01	839.30	114.38	3802.69
697.20	Other Items	331.85	11211.12	412.35	11955.32
166268.59	Total	103061.69	66825.39	6540.68	176427.76

6) Erode Corporation

2.8. General:

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

Zone	Name
1)	VeerappanChatram
2)	PeriyaSemur
3)	Surampatti
4)	Kasipalayam

2.8.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 1,45,856 and number of Water Connection is 75,983.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	1128.11	766.05	362.05	633.75	408.26	225.48
2)	2016-17	1421.80	956.78	465.01	1052.29	751.93	300.36
3)	2017-18	1601.83	877.39	724.44	1442.36	790.04	652.32
4)	2018-19	2822.63	875.67	1946.96	1814.05	648.11	1165.94
5)	2019-20	1649.07	841.10	807.97	988.08	762.33	225.75

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
281.66	181.45	100.21	67.90	64.42	64.42
467.68	334.19	133.49	67.29	71.45	71.46
471.32	309.86	161.46	54.77	54.77	65.74
806.24	288.05	518.19	31.02	35.72	35.73
436.72	336.94	99.78	51.00	77.15	77.15

1) Property Tax:

Property Tax current year demand is Rs. 1649.07 lakhs which decreased 41.58% over previous year demand Rs. 2822.63 lakhs. Like wise, current year collection Rs. 841.10 lakhs which decreased 4.11% as against previous year collection Rs. 875.67 lakhs.

2) Water Tax:

Water Tax current year demand is Rs. 988.08 lakhs which decreased 45.53% over previous year demand Rs. 1814.05 lakhs. Like wise, current year collection Rs. 762.33 lakhs which increased 17.62% over previous year collection Rs. 648.11 lakhs.

3) Education Tax:

Education Tax current year demand is Rs. 436.72 lakhs which decreased 45.83% over previous year demand Rs. 806.24 lakhs. Like wise, current year collection Rs. 336.94 lakhs which increased 16.97% over previous year collection Rs. 288.05 lakhs.

4) Profession Tax:

SlNo.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	735.24	354.10	381.14	48.16
2)	2016-17	889.46	360.77	528.69	40.56
3)	2017-18	1092.46	458.40	634.06	41.96
4)	2018-19	1141.83	401.93	739.90	35.20
5)	2019-20	1145.34	506.88	638.45	44.26

Profession Tax current year demand is Rs. 1145.34 lakhs which increased 0.31% over previous year demand Rs. 1141.83 lakhs. Like wise, current year collection Rs.506.88 lakhs which increased 26.11% over previous year collection Rs. 401.93 lakhs.

5) Gross - Income:

Current year Gross Income Rs. 23881.11 lakhs, which increased Rs. 2969.19 lakhs as against previous year Gross Income Rs. 20911.92 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.36038.58 lakhs, which decreased Rs.4049.31 lakhs as against previous year Gross Expenditure Rs. 40087.89 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.12157.47 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	17265.70	35107.66	-17841.95	2834.90	4507.47	-1672.57
2019-20	14974.68	30888.11	-15913.43	8442.69	4691.13	3751.56

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
811.32	472.76	338.56	(-)19175.97
463.74	459.34	4.40	(-)12157.47

2.8.2 Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs. 502.92 lakhs. Current year pending advance is Rs.750.75 lakhs. Current year pending advance Rs.247.83 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs. 78950.61 lakhs. Current year Assets value is Rs.94575.61 lakhs. Current year Assets value Rs. 15625.00 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs. 14657.80 lakhs. Current year Loan pending is Rs.11755.76 lakhs. Current year Loan pending Rs. 2902.04 lakhs decreased against previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs.47178.96 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	(-)19964.06	(-)13801.48	2084.22	(-)31681.32	(-)31681.32
2)	2019-20	(-)38545.43	(-)10740.74	2107.21	(-)47178.96	(-)47178.96

5) Investments

The details of investment made by the Erode Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	147.14	131.66	102.01	176.79
2)	Water Supply Fund	0.00	19.41	0.00	19.41
	Elementary Education Fund	667.12	0.00	667.12	0.00
Total		814.26	151.07	769.13	196.20

The amount of investments made as on 31.03.2020 stands at Rs.196.20 lakhs.

6) Loan:

The loan liability of Rs.11755.76 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

SLNo.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1.	Interest free Central Government loan	27.75
2.	Other loans with interest (TUFIDCO, TNUDF)	11728.01
Total		11755.76

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Erode Corporation
Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
6322.6	Personnel Cost (i) Salaries	3924.69	759.75	73.56	4758.00
987.03	(ii) Others	1813.75	660.36	216.71	2690.82
913.17	Terminal and Retirement benefits	1347.00	0.00	0.00	1347.00
1553.23	Operating Expenses	1789.02	1336.66	0.00	3125.68
1667.50	Repairs and Maintenance	286.73	785.46	0.00	1072.19
14033.97	Programme Expenses	10446.99	0.00	12.87	10459.86
809.55	Administrative Expenses	411.11	8.11	4.82	424.04
1283.26	Finance Expenses	583.20	552.36	0.00	1135.56
12517.58	Depreciation	10285.62	588.43	151.38	11025.43
40087.89	Total	30888.11	469113	459.34	36038.58
0.00	Surplus	0.00	3751.56	4.40	3755.96
40087.89	Grand Total	30888.11	8442.69	463.74	39794.54

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
5140.68	Property Tax	1649.07	988.08	436.72	3073.87
986.90	Other Taxes	919.32	102.20	0.00	1021.52
536.58	Assigned Revenue	452.86	0.00	0.00	452.86
5148.53	Devolution Fund	5147.46	0.00	0.00	5147.46
4133.75	Service Charges and Fees	2014.63	915.41	4.17	2934.21
4491.62	Grants and Contributions	4063.05	6437	0.00	10500.05
92.54	Sale and Hire Charges	80.20	0.00	0.00	80.20
381.32	Other Income	648.09	0.00	22.85	670.94
20911.92	Total	14974.68	8442.69	463.74	23881.11
19175.97	Deficit	15913.43	0.00	0.00	15913.43
40087.89	Grand Total	30888.11	8442.69	463.74	39794.54

Erode Corporation
Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
14657.80	Loans	4909.95	6845.81	0.00	11755.76
0.00	Contribution from Municipal Fund / Private party / Government	55595.80	3801.26	1856.52	61253.58
79744.24	Grants from Government	23695.71	33707.19	0.00	57402.90
49674.44	Accumulated Depreciation	54053.55	5710.72	935.60	60699.87
1994.07	Deposits	1673.86	121.69	40.22	1835.77
2229.67	Other Liabilities	6312.11	1576.18	24.73	7913.02
6070.13	Outstanding	0.00	0.00	0.00	0.00
154370.35	Total	146240.98	51762.85	2857.07	200860.90
(-)31681.32	Accumulated Surplus / Deficit	(-)38545.43	(-)10740.74	2107.21	(-)47178.96
122689.03	Grand Total	107695.55	41022.11	4964.28	153681.94

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
78950.61	Fixed Assets	81199.28	10157.95	3218.38	94575.61
32.26	Stock	20.98	10.54	0.00	31.52
6364.32	Taxes and Fees recoverable	2167.10	885.60	320.90	3373.60
814.26	Fixed Deposit / Investments	176.79	19.41	0.00	196.20
502.92	Advances	745.7	5.05	0.00	750.75
5212.34	Cash & Bank Balance	15562.84	758.90	147.41	16469.15
30812.32	Other Items	7822.86	29184.66	1277.59	38285.11
122689.03	Total	107695.55	41022.11	4964.28	153681.94

7) Tiruppur Corporation

29. General:

The Tiruppur Corporation came into existence as per Tiruppur City Municipal Corporation Act 2008 The Corporation Occupies an area of 159.35 Sq.Km. and has a population of 879060 which includes 447931 Males and 431129 Females 4 zones are functioning under the control of the Corporation.

Zone	Name
1)	15-Velampalayam
2)	Thottipalayam
3)	Nallur
4)	Andipalayam

29.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 2,52,505 and number of Water Connection is 1,92,122.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	2533.72	2242.99	290.73	1020.46	905.90	114.56
2)	2016-17	2513.50	2332.13	181.37	1462.40	1356.88	105.52
3)	2017-18	3603.36	2445.75	1157.61	2096.50	1422.98	673.52
4)	2018-19	5515.67	2598.90	2916.77	3219.23	1516.85	1702.38
5)	2019-20	3155.67	2285.56	870.11	1845.12	1338.70	506.42

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
137.12	121.73	15.39	88.53	88.77	88.77
196.51	182.33	14.18	92.78	92.78	92.78
281.72	191.21	90.51	67.87	67.87	67.87
429.77	202.49	227.28	47.12	47.12	47.12
247.17	179.33	67.84	72.43	72.55	72.55

1) Property Tax:

Property Tax current year demand is Rs.3155.67 lakhs which decreased 42.78% over previous year demand Rs.5515.67 lakhs. Like wise, current year collection Rs.2285.56 lakhs which decreased 12.06% over previous year collection of Rs.2598.90 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.1845.12 lakhs which decreased 42.68% over previous year demand Rs.3219.23 lakhs. Like wise, current year collection Rs.1338.70 lakhs which decreased 11.74% over previous year collection of Rs.1516.85 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.247.17 lakhs which decreased 42.48% over previous year demand Rs.429.77 lakhs. Like wise, current year collection Rs.179.33 lakhs which decreased 11.43% over previous year collection of Rs.202.49 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	292.81	233.72	59.09	79.82
2)	2016-17	321.81	253.82	68.00	78.87
3)	2017-18	335.40	232.00	103.39	69.17
4)	2018-19	258.47	212.14	46.33	82.08
5)	2019-20	270.67	233.91	36.76	86.42

Profession Tax current year demand is Rs.270.67 lakhs which increased 4.72% over previous year demand Rs.258.47 lakhs. Like wise, current year collection Rs.233.91 lakhs which increased 10.26% over previous year collection of Rs.212.14 lakhs.

5) Gross - Income:

Current year Gross Income Rs.22535.26 lakhs, which decreased Rs.9604.02 lakhs as against previous year Gross Income Rs.32139.28 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.33540.22 lakhs, which increased Rs.3844.72 lakhs over previous year Gross Expenditure Rs. 29695.50 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.11004.96 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	26184.77	20062.91	6121.86	5543.94	9359.48	(-)3815.54
2019-20	17682.11	20216.34	(-)2534.23	4598.75	12884.65	(-)8285.90

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
440.57	303.11	137.46	2443.78
254.40	439.23	(-)184.83	(-)11004.96

29.2. Assets / Liabilities - Review:

1) Advance Receivable

Previous year pending advance is Rs.18621.12 lakhs. Current year pending advance is Rs.4935.35 lakhs. Current year pending advance Rs.13685.77 lakhs decreased over previous year.

2) Assets:

Previous year Assets value is Rs.116539.95 lakhs. Current year Assets value is Rs.110594.37 lakhs. Current year Assets value Rs.5945.58 lakhs decreased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs.6461.63 lakhs. Current year Loan pending is Rs.5326.48 lakhs. Current year Loan pending Rs.1135.15 lakhs decreased as against previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs.5413.60 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	12555.30	(-)8080.44	370.70	4845.56	4845.56
2)	2019-20	10413.21	(-)17793.09	1966.28	(-)5413.60	(-)5413.60

5) Investments:

The details of investment made by the Tiruppur Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
				(Rs.in Lakhs)	
1)	Revenue Fund	6796.02	4883.45	10029.53	1649.94
2)	Water Supply	0.00	68.64	0.00	68.64
Total		6796.02	4952.09	10029.53	1718.58

The amount of investments made as on 31.03.2020 stands at Rs.1718.58 lakhs.

6) Loan:

The loan liability of Rs. 5326.48 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1.	Interest free State Government loan	0.00
2.	Other loans with interest (TUFIDCO/ TNUDF)	5326.48
Total		5326.48

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Tiruppur Corporation
Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
7235.05	Personnel Cost (i) Salaries	4488.13	567.07	144.23	5199.43
0.00	(ii) Others	177.20	0.00	0.00	177.20
0.00	Terminal and Retirement benefits	1378.21	21.71	0.00	1399.92
1615.15	Operating Expenses	1200.35	1302.78	0.00	2503.13
10723.42	Repairs and Maintenance	5160.76	9921.51	96.56	15178.83
5.74	Programme Expenses	22.31	0.00	0.00	22.31
2349.49	Administrative Expenses	1273.56	362.09	15.27	1650.92
1081.16	Finance Expenses	513.69	0.02	0.00	513.71
6685.49	Depreciation	6002.13	709.47	183.17	6894.77
29695.5	Total	20216.34	12884.65	439.23	33540.22
2443.78	Surplus	0.00	0.00	0.00	0.00
32139.28	Grand Total	20216.34	12884.65	439.23	33540.22

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
8313.25	Property Tax	3155.67	1845.12	247.17	5247.96
1109.89	Other Taxes	270.67	0.00	0.00	270.67
712.68	Assigned Revenue	519.79	0.00	0.00	519.79
0.00	Devolution Fund	10327.18	0.00	0.00	10327.18
7463.98	Service Charges and Fees	2389.75	2180.27	1.49	4571.51
13527.14	Grants and Contributions	251.61	0.00	0.00	251.61
97.35	Sale and Hire Charges	282.15	4.50	0.00	286.65
914.99	Other Income	485.29	568.86	5.74	1059.89
32139.28	Total	17682.11	4598.75	254.40	22535.26
0.00	Deficit	2534.23	8285.90	184.83	11004.96
32139.28	Grand Total	20216.34	12884.65	439.23	33540.22

Tiruppur Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
6461.63	Loans	5326.48	0.00	0.00	5326.48
63628.16	Contribution from Municipal Fund / Private party / Government	62353.51	0.00	0.00	62353.51
16530.98	Grants from Government	0.00	58910.00	749.37	59659.37
63453.80	Accumulated Depreciation	63358.00	5717.96	1272.61	70348.57
3304.01	Deposits	3516.30	1841.25	26.66	5384.21
10047.69	Other Liabilities	1773.09	12602.19	38.37	14413.65
18628.36	Outstanding	1246.17	1111.59	525.95	2883.71
182054.63	Total	137573.55	80182.99	2612.96	220369.50
4845.56	Accumulated surplus / Deficit	10413.21	(-)17793.09	1966.28	(-) 5413.60
186900.19	Grand Total	147986.76	62389.90	4579.24	214955.90

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
116539.95	Fixed Assets	88895.74	17495.58	4203.05	110594.37
21.96	Stock	363.24	0.00	0.00	363.24
8822.49	Taxes and Fees recoverable	7879.62	2166.82	150.48	10196.92
6796.02	Fixed Deposit / Investments	1649.94	68.64	0.00	1718.58
18621.12	Advances	4345.98	589.11	0.26	4935.35
14683.48	Cash & Bank Balance	4881.28	(-)459.01	106.47	4528.74
21415.17	Other Items	39970.96	42528.76	118.98	82618.7
186900.19	Total	147986.76	62389.90	4579.24	214955.90

8) Vellore Corporation

2.10. General:

The Vellore Corporation came into existence as per Vellore City Municipal Corporation Act 2008. The Corporation occupies an area of 87.94 Sq.Km. and has a population of 504079 which includes 247002 Males and 257077 Females. Four zones are functioning under the control of the Corporation.

Zone	Name
1)	Dharapadavedu
2)	Sathuvachari
3)	Vellore old Municipality
4)	Senbakkam

2.10.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 1,11,373 and number of Water Connection is 62,532.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	592.20	405.03	187.17	510.44	348.93	161.51
2)	2016-17	673.92	446.65	227.27	580.88	384.98	195.90
3)	2017-18	852.75	503.45	349.30	735.13	433.00	302.13
4)	2018-19	1550.45	653.11	897.34	1336.37	563.67	772.70
5)	2019-20	845.10	500.33	344.77	728.53	431.32	297.21

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(11)	(12)	(13)	(14)	(15)	(16)
(Rs.in lakhs)					
204.20	134.14	70.06	68.39	68.36	65.69
232.38	152.45	79.93	66.28	66.27	65.60
294.05	173.23	120.82	59.03	58.90	58.91
534.62	225.50	309.12	42.12	42.18	42.18
291.41	172.53	118.88	59.20	59.20	59.20

1) Property Tax:

Property Tax current year demand is Rs 845.10 lakhs which decreased 45.49% over previous year demand Rs. 1550.45 lakhs. Like wise, current year collection Rs 500.33 lakhs which decreased 23.39% as against previous year collection Rs.653.11 lakhs.

2) Water Tax:

Water Tax current year demand is Rs. 728.53 lakhs which decreased 45.49% over previous year demand Rs. 1336.37 lakhs. Like wise, current year collection Rs. 431.32 lakhs which decreased 23.48% as against previous year collection Rs.563.67 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.291.41 lakhs which decreased 45.49% over previous year demand Rs.534.62 lakhs. Like wise, current year collection Rs. 172.53 lakhs which decreased 23.49% as against previous year collection Rs.225.50 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	496.28	426.10	70.18	85.86
2)	2016-17	580.82	539.55	41.27	92.89
3)	2017-18	626.44	617.79	8.65	98.62
4)	2018-19	602.18	565.70	36.48	93.94
5)	2019-20	642.34	607.55	34.79	94.58

Profession Tax current year demand is Rs.642.34 lakhs which increased 6.67% over previous year demand Rs.602.18 lakhs. Like wise, current year collection Rs.607.55 lakhs which increased 7.40% over previous year collection Rs.565.70lakhs.

5) Gross - Income:

Current year Gross Income Rs.13642.32 lakhs, which increased Rs.203.65 lakhs over previous year Gross Income Rs. 13438.67 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs. 20439.56 lakhs, which decreased Rs. 1635.91 lakhs as against previous year Gross Expenditure Rs.22075.47 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.6797.24 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	11113.11	18001.61	(-)6888.50	1789.68	3964.32	(-)2174.64
2019-20	10982.61	14231.37	(-)3248.76	2367.71	5996.05	(-)3628.34

Year	Education Fund			Total Surplus / Deficit
	Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)	
(Rs.in lakhs)				
2018-19	535.88	109.54	426.34	(-)8636.80
2019-20	292.00	212.14	79.86	(-)6797.24

2.10.2. Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs.63696.16 lakhs. Current year pending advance is Rs.68246.58 lakhs. Current year pending advance Rs.4550.42 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs.36144.86 lakhs. Current year Assets value is Rs.47092.17 lakhs. Current year Assets value Rs. 10947.31 lakhs increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.49329.04 lakhs. Current year Loan pending is Rs.47878.28 lakhs. Current year Loan pending Rs. 1450.76 lakhs decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs. 34409.42 lakhs as given below:

Sl. No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	(-)25190.08	(-)2711.04	2197.88	(-)25703.24	(-)25703.24
2)	2019-20	(-)29240.35	(-)7376.44	2207.37	(-)34409.42	(-)34409.42

5) Investments:

The details of investment made by the Vellore Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	24797.20	14238.11	18378.90	20656.41
2)	Water Supply Fund	209.33	1449.05	400.39	1257.99
Total		25006.53	15687.16	18779.29	21914.40

The amount of investments made as on 31.03.2020 stands at Rs.21914.40 lakhs.

6) Loan:

The loan liability of Rs.47878.28 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Interest free State Government loan	284.90
2)	Other loans with interest (TUFIDCO, TNUDF)	46307.01
3)	UGSS	1238.65
4)	SPLROAD	47.72
Total		47878.28

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Vellore Corporation
Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
2862.37	Personnel Cost (i) Salaries	5281.50	148.69	0.00	5430.19
310.43	(ii) Others	0.00	0.00	0.00	0.00
1556.87	Terminal and Retirement benefits	2028.36	0.00	0.00	2028.36
3.85	Operating Expenses	0.00	3.17	9.67	12.84
10156.12	Repairs and Maintenance	1709.53	2329.98	156.94	4196.45
262.81	Programme Expenses	560.34	0.00	0.00	560.34
1552.20	Administrative Expenses	1426.72	1.08	-23.29	1404.51
-10.77	Finance Expenses	0.00	2852.40	0.02	2852.42
5381.69	Depreciation	3224.92	660.73	68.80	3954.45
22075.47	Total	14231.37	5996.05	212.14	20439.56
0.00	Surplus	0.00	0.00	79.86	79.86
22075.47	Grand Total	14231.37	5996.05	292.00	20519.42

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
4023.63	Property Tax	845.10	728.53	291.41	1865.04
1287.10	Other Taxes	2112.10	0.00	0.00	2112.10
0.00	Assigned Revenue	0.00	0.00	0.00	0.00
5070.16	Devolution Fund	5035.00	0.00	0.00	5035.00
446.77	Service Charges and Fees	0.00	1612.83	0.00	1612.83
0.00	Grants and Contributions	0.00	0.00	0.00	0.00
0.00	Sale and Hire Charges	0.00	0.05	0.00	0.05
2611.01	Other Income	2990.41	26.30	0.59	3017.30
13438.67	Total	10982.61	2367.71	292.00	13642.32
8636.80	Deficit	3248.76	3628.34	0.00	6877.10
22075.47	Grand Total	14231.37	5996.05	292.00	20519.42

Vellore Corporation
Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
49329.04	Loans	65.90	47812.38	0.00	47878.28
11282.44	Contribution from Municipal Fund / Private party / Government	5753.96	9664.90	488.52	15907.38
75135.81	Grants from Government	99384.85	5228.53	0.00	104613.38
0.00	Accumulated Depreciation	0.00	0.00	0.00	0.00
7941.36	Deposits	8643.60	766.68	76.54	9486.82
6974.00	Other Liabilities	7210.08	231.55	4.18	7445.81
468.38	Outstanding	0.18	731.61	2.74	734.53
151131.03	Total	121058.57	64435.65	57198	186066.20
-25703.24	Accumulated Deficit	-29240.35	-7376.44	2207.37	-34409.42
125427.79	Grand Total	91818.22	57059.21	2779.35	151656.78

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
36144.86	Fixed Assets	29078.56	16514.71	1498.90	47092.17
0.00	Stock	0.00	0.00	0.00	0.00
4755.55	Taxes and Fees recoverable	3174.99	1039.20	422.48	4636.67
25006.53	Fixed Deposit / Investments	20656.41	1257.99	0.00	21914.40
63696.16	Advances	5879.72	62366.86	0.00	68246.58
10478.51	Cash & Bank Balance	23384.23	1941.40	285.62	25611.25
-14653.82	Other Items	9644.31	-26060.95	572.35	-15844.29
125427.79	Total	91818.22	57059.21	2779.35	151656.78

2.10.3.1 Vellore Corporation - Revenue and Capital Fund A/c - Property Tax - Residential building - Property tax levied on area lesser than the area of the building which was directly inspected and certified by the Engineers as per the sewerage (UGD) connection application - Recurring Revenue Loss to Municipal Corporation - Rs.20.21 Lakhs

Para No. 10/2019-20

In Vellore Corporation on comparing the 2019-20, Under Ground Drainage (UGD) connection applications submitted to audit with the Property Tax Assessment Calculation sheets, it was found in audit that there is property tax revenue loss to the Corporation.

On submission of UGD connection application by the building owner, Corporation Engineer visits the site directly and survey the constructed area of the Residential Building. Based on survey he draws map of the constructed area and certify the area built. Based on Constructed area he fixes the Demand. In Audit the UGD Certified constructed area is compared with the Property Tax Assessment calculation sheets and found short levy of Property Tax in 92 buildings. The details are given below.

As elaborated in the following table, the real built-up area of the building was reduced to a large extent and property tax levied short, which resulted in huge revenue loss to the Corporation. From 2019-20 Ist half year to 2020-21 IInd Half year (totally 4 half - years) the revenue loss is Rs.2021304/-. The above loss is to be recovered from the concerned building owners. Otherwise this loss has to be recovered from the persons who levied shortly viz, Bill Collectors, Revenue Inspectors, Zone Managers and Zonal Officers concerned, moreover the actual amount of Demand has to be raised and shown to Audit.

As per Corporation Act, action may be initiated and the unauthorized additional construction area of these 92 Buildings against the building plan approved are to be demolished or to obtain ratification from Government and regularize the additional constructions after collecting due fees with Penalty and remitted to concerned account.

Reply:

This para has been communicated to the Director of Municipal Administration vide this office letter No.13312/MA4/2021, Dated.25.08.2021. In an interim reply, it is stated that action has been taken to raise demand and collect short levied property tax.

9) Thoothukudi Corporation

2.11. General:

The Thoothukudi Corporation came into existence as per Thoothukudi City Municipal Corporation Act 2008. The Corporation Occupies an area of 13.47 Sq.Km. and has a population of 3,72,408 which includes 1,86,515 Males and 1,85,893 Females. 4 zones are functioning under the control of the Corporation.

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

2.11.1. Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 1,47,259 and number of Water Connection is 79,024.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs. In Lakhs)							
1	2015-16	627.98	473.86	154.12	490.81	370.36	120.45
2	2016-17	661.34	493.50	167.84	516.89	385.71	131.18
3	2017-18	781.03	623.22	157.81	610.43	487.09	123.34
4	2018-19	1884.00	484.00	1400.00	1472.34	378.57	1093.77
5	2019-20	883.20	626.93	256.27	690.68	490.27	200.41

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs. In Lakhs)					
180.50	136.20	44.30	75.46	75.46	75.46
190.08	141.84	48.24	74.62	74.62	74.62
224.48	179.12	45.36	79.79	79.79	79.79
541.44	139.21	402.23	25.69	25.71	25.71
254.04	180.33	73.71	70.98	70.98	70.98

1)Property Tax:

Property Tax current year demand is Rs.883.20 lakhs which decreased 53.12 % as against previous year demand Rs.1884.00 lakhs. Like wise, current year collection Rs.626.93 lakhs which increased 29.53 % over previous year collection Rs.484.00 lakhs.

2)Water Tax:

Water Tax current year demand is Rs.690.68 lakhs which decreased 53.08 % as against previous year demand Rs.1472.34 lakhs. Like wise, current year collection Rs.490.27 lakhs which increased 29.50 % over previous year collection Rs.378.57 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.254.04 lakhs which decreased 53.08 % as against previous year demand Rs.541.44 lakhs. Like wise, current year collection Rs.180.33 lakhs which increased 29.53 % over previous year collection Rs.139.21 lakhs.

4)Profession Tax:

SlNo.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs. In Lakhs)					
1	2015-16	342.19	311.93	30.26	91.16
2	2016-17	353.32	324.34	28.98	91.80
3	2017-18	336.38	296.30	40.08	88.08
4	2018-19	346.92	298.03	48.89	85.91
5	2019-20	380.91	318.29	62.62	83.56

Profession Tax current year demand is Rs.380.91 lakhs which increased 9.79 % over previous year demand Rs.346.92 lakhs. Like wise, current year collection Rs.318.29 lakhs which increased 6.80 % over previous year collection Rs.298.03lakhs.

5)Gross - Income:

Current year Gross Income Rs.11773.80 lakhs, which decreased Rs.2753.76 lakhs as against previous year Gross Income Rs.14527.56 lakhs.

6)Gross - Expenditure:

Current year Gross Expenditure Rs.16131.21 lakhs, which decreased Rs.424.90 lakhs as against previous year Gross Expenditure Rs.16556.11 lakhs.

7) Surplus/Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.4357.41 lakhs deficit as mentioned below:

Sl.No.	Year	Revenue Fund			Water Supply Fund		
		Income	Expenditure	Deficit	Income	Expenditure	Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs. In Lakhs)							
1)	2018-19	9456.56	12564.13	(-)3107.57	4509.55	3821.13	688.42
2)	2019-20	7694.93	11910.01	(-)4215.08	3794.78	4033.61	(-)238.83

Education Fund			Total Deficit
Income	Expenditure	Deficit	
(8)	(9)	(10)	(11)
(Rs. In Lakhs)			
561.45	170.85	390.60	(-)2028.55
284.09	187.59	96.50	(-)4357.41

2.112. Assets / Liabilities - Review :

1) Advance Receivable:

Previous year pending advance is Rs.1006.69 lakhs. Current year pending advance is Rs.9464.86 lakhs. Current year pending advance Rs.8458.17 lakhs increased over previous year.

2) Assets:

Previous year Asset value is Rs.69049.53 lakhs. Current year Assets value is Rs.55372.16 lakhs. Current year Asset value Rs.13677.37 lakhs decreased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan Pending is Rs.8744.33 lakhs. Current year Loan pending is Rs.8925.67 lakhs. Current year Loan pending Rs.181.34 lakhs increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs.12461.99 lakhs as mentioned below :

Sl. No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs. in lakhs)						
1)	2018-19	(-)12985.48	5102.71	2316.78	(-)5565.99	(-)5565.99
2)	2019-20	(-)19162.83	4671.21	2029.63	(-)12461.99	(-)12461.99

5) Investments:

The details of investment made by the Thoothukudi Corporation during 2019-20 are furnished below.

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs. in lakhs)					
1)	Revenue Fund	177.05	89.98	266.98	0.05
2)	Water Supply Drainage Fund	8181.99	714.49	2317.13	6579.35
3)	Elementary Education Fund	322.02	14.11	0.00	336.13
Total		8681.06	818.58	2584.11	6915.53

The balance of investments as on 31.03.2020 stands at Rs.6915.53 lakhs.

6) Loan:

The loan liability of Rs. 8925.67 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

SlNo.	Head	Amount of loans pending as on 31.03.2020 (Rs. in lakhs)
1)	Interest free State Government Loan	--
2)	Other Loans with interest (TUFIDCO, TNUDF)	8925.67
Total		8925.67

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Thoothukudi Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
3274.16	Personnel Cost (i) Salaries	3850.50	355.83	24.07	4230.40
0.00	(ii) Others	0.00	0.00	0.00	0.00
1329.81	Terminal and Retirement benefits	1528.65	0.00	0.00	1528.65
2546.53	Operating Expenses	2152.15	981.61	45.99	3179.75
395.87	Repairs and Maintenance	1258.92	0.00	0.00	1258.92
1879.82	Programme Expenses	6.48	0.00	0.00	6.48
420.49	Administrative Expenses	265.49	10.81	4.66	280.96
1792.22	Finance Expenses	166.84	1455.70	59.17	1681.71
4917.21	Depreciation	2680.98	1229.66	53.70	3964.34
16556.11	Total	11910.01	4033.61	187.59	16131.21
0.00	Surplus	0.00	0.00	96.50	96.50
16556.11	Grand Total	11910.01	4033.61	284.09	16227.71

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
3897.59	Property Tax	883.20	690.68	254.04	1827.92
351.9	Other Taxes	380.91	0.00	0.00	380.91
356.67	Assigned Revenue	333.28	0.00	0.00	333.28
3738.38	Devolution Fund	3728.12	0.00	0.00	3728.12
3576.73	Service Charges and Fees	277.21	0.00	0.00	277.21
1488.89	Grants and Contributions	1023.32	0.00	0.00	1023.32
110.51	Sale and Hire Charges	66.31	0.00	0.00	66.31
1006.89	Other Income	1002.58	3104.10	30.05	4136.73
14527.56	Total	7694.93	3794.78	284.09	11773.80
2028.55	Deficit	4215.08	238.83	0.00	4453.91
16556.11	Grand Total	11910.01	4033.61	284.09	16227.71

Thoothukudi Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
8744.33	Loans	248	8677.67	0.00	8925.67
36511.09	Contribution from Municipal Fund / Private party / Government	22942.41	17353.17	808.78	41104.36
17817.39	Grants from Government	20459.41	3019.65	1.83	23480.89
26873.82	Accumulated Depreciation	27083.37	3363.70	391.08	30838.15
3540.26	Deposits	3102.68	937.98	16.26	4056.92
6143.19	Other Liabilities	2827.91	4824.62	28.58	7681.11
0.00	Outstanding	4018.60	178.42	3.30	4200.32
99630.08	Total	80682.38	38355.21	1249.83	120287.42
(-)5565.99	Accumulated surplus / Deficit	(-)19162.83	4671.21	2029.63	(-)12461.99
94064.09	Grand Total	61519.55	43026.42	3279.46	107825.43

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
69049.53	Fixed Assets	36229.87	17808.13	1334.16	55372.16
0.00	Stock	0.00	0.00	0.00	0.00
5513.76	Taxes and Fees recoverable	2023.33	2074.04	260.31	4357.68
8681.06	Fixed Deposit / Investments	0.05	6579.35	336.13	6915.53
1006.69	Advances	2344.14	7120.62	0.10	9464.86
4942.68	Cash & Bank Balance	1910.03	1537.43	300.15	3747.61
4850.37	Other Items	19012.13	7906.85	1048.61	27967.59
94064.09	Total	61519.55	43026.42	3279.46	107825.43

2.11.3.1 Thoothukudi Corporation - Elementary Education Fund - Maintenance of Government, Panchayat Union/ Corporation School Toilets and School premises within the City limit of Thoothukudi Corporation through Outsourcing on contract basis by private contractors - Expenditure incurred for cleaning work during school holidays - Loss Rs.15.37 Lakhs.

Para No.13/2019-20:

In G.O.MS No. 166, Municipal Administration and Water Supply Department, Dated 23.11.2014, the Government permitted the Urban Local Bodies to maintain Government Schools / Urban Local Body Schools located in their Jurisdiction, through Outsourcing and meet out the expenditure thereon from the funds of educational cess realized along with property tax.

In Thoothukudi Corporation, maintenance of Toilets in Government, Panchayat Union and Corporation Schools by engaging Sanitary Workers in Outsourcing basis is being carried out in three packages and the tender was called for on 13.08.2018 and the work was entrusted as per the letter R.C letter No. 250 / H1 / 2018 of Commissioner of Thoothukudi Municipal Corporation.

The agreement was executed by the Contractors in accordance with the following conditions noted on the contractor's agreement.

SLNo.	Conditions SLNo	Conditions
1)	3	Sanitary workers shall be engaged for full working day (as per school hours of schools concerned) for maintaining the school toilets.
2)	5	The workers should sweep the school campus an-hour in advance and the lunch area after the lunch hour.
3)	6	The toilet should be cleaned five times in a day (thrice in the morning and twice in the afternoon).
4)	23	Sanitary workers engaged should work only during working days in consultation with the school officials concerned.
5)	32	The engaged workers should work for 8 hours in a day.

However, on a perusal of the expenditure incurred for cleaning the toilets and school premises of Panchayat Union / Corporation Primary and Middle Schools operating within the limits of Thoothukudi Corporation, it is observed that the Corporation had accepted expenditure bills provided by the Contractors who had engaged Sanitary Workers for this purpose during school holidays which was contrary to the condition noted in serial no.23 of the Contractors agreement.

As per the department of School Education, Tamil Nadu, the total number of working days for the school academic year 2018-19 and 2019-20 were 210 days and 210 days respectively. Hence the Thoothukudi Municipal Corporation should have restricted the claim of the contractor for the actual school working days every month. However, this was not done and it was noticed that there were excess claim in number of working days by the contractors during the audit period of 2019-20 and this resulted in excess payment of Rs.15,37,143/- for holidays which was an undue benefit to the contractors viz, Falcon and Securities Private Limited, Chennai and IJ Constructions, Thoothukudi. Action may be taken to recover the amount of Rs.15,37,143/- from the Contractors or from the officials concerned responsible for this irregular payment.

SLNo	Contractor	Loss Amount Rs.
1)	Falcon and Security Services Private Limited, Chennai	869333.00
2)	IJ.Constructions, Thoothukudi	667810.00
	Total	1537143.00

Reply:

This para has been communicated to the Director of Municipal Administration vide this office letter No.13312/MA4/2021, Dated 25.08.2021. No reply was received.

10) Thanjavur Corporation

212. General:

The Thanjavur Corporation came into existence as per Thanjavur City Municipal Corporation Act No.23 dated 17.02.2014. The Corporation occupies an area of 36.33 Sq.Km. and has a population of 222943 which includes 109199 Males and 113744 Females. Thanjavur Corporation has not been divided into zones.

212.1) Annual Accounts - Review:

Income - Expenditure - Review:

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

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

SLNo.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	323.38	249.06	74.32	6.11	4.19	1.92
2)	2016-17	334.94	257.12	77.82	665.67	214.27	451.40
3)	2017-18	537.24	358.30	178.97	715.59	232.39	483.20
4)	2018-19	574.80	225.05	349.75	628.74	246.18	382.56
5)	2019-20	375.86	252.99	112.87	411.13	276.79	134.34

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
121.95	93.92	28.03	77.01	68.57	7.98
126.31	96.96	29.35	76.76	32.18	76.76
140.13	97.91	42.22	66.69	32.48	69.87
217.28	85.08	132.20	39.15	39.15	39.15
142.08	95.32	46.76	67.31	67.32	67.09

1) Property Tax:

Property Tax current year demand is Rs.375.86 lakhs which decreased 34.61% over previous year demand Rs. 574.80 lakhs. Like wise, current year collection Rs 252.99 lakhs which increased 12.42% over previous year collection Rs 225.05 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.411.13 lakhs which decreased 34.61% over previous year demand Rs.628.74 lakhs. Like wise, current year collection Rs.276.79 lakhs which increased 12.44 % over previous year collection of Rs. 246.18 lakhs.

3) Education Tax:

Education Tax current year demand is Rs 142.08 lakhs which decreased 34.61% over previous year demand Rs. 217.28 lakhs. Like wise, current year collection Rs. 95.32 lakhs which increased 12.04 % over previous year collection of Rs. 85.08 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	260.40	117.30	143.10	45.04
2)	2016-17	225.02	192.94	32.08	85.74
3)	2017-18	222.92	193.14	29.77	86.64
4)	2018-19	230.15	189.87	40.28	82.50
5)	2019-20	258.28	197.17	61.11	76.34

Profession Tax current year demand is Rs 258.28 lakhs which increased 12.23 % over previous year demand Rs.230.15 lakhs. Like wise, current year collection Rs.197.17 lakhs which increased 3.85 % over previous year collection Rs.189.87 lakhs.

5) Gross - Income:

Current year Gross Income Rs.6569.21 lakhs, which decreased Rs.1617.13.lakhs as against previous year Gross Income Rs.8186.34 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.10548.42 lakhs, which decreased Rs.210.61 lakhs as against previous year Gross Expenditure Rs.10759.03 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.3979.21 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	6707.49	10046.45	-3338.96	1240.50	618.40	622.10
2019-20	5451.67	9372.21	-3920.54	957.78	1049.55	-91.72

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
238.35	94.18	144.17	(-) 2572.69
159.76	126.66	33.10	(-) 3979.21

2.12.2) Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs.1079.26 lakhs. Current year pending advance is Rs.1098.65 lakhs. Current year pending advance Rs. 19.39 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs. 54601.66 lakhs. Current year Assets value is Rs.71380.17 lakhs. Current year Assets value Rs. 16778.51 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs. 179.73 lakhs. Current year Loan pending is Rs.151.02 lakhs. Current year Loan pending Rs. 28.71 lakhs decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs. 2857.10 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulate Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	-4539.07	3859.53	1801.72	1122.18	1122.18
2)	2019-20	-8459.66	3767.77	1834.79	(-)2857.10	(-)2857.10

5) Investments:

The details of investment made by the Thanjavur Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
		(Rs.in Lakhs)			
1)	Revenue Fund	9613.71	13956.34	4895.04	18675.01
2)	Elementary Education Fund	185.35	13.41	0.00	198.76
Total		9799.06	13969.75	4895.04	18873.77

The amount of investments made as on 31.03.2020 stands at Rs.18873.77 lakhs.

6) Loan:

The loan liability of Rs. 151.02 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Interest free State Government loan	0.00
2)	Other loans with interest (TUFIDCO, TNUDE)	151.02
Total		151.02

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Thanjavur Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
2920.81	Personnel Cost (i) Salaries	2838.28	147.81	0.00	2986.09
57.90	(ii) Others	73.88	1.81	0.00	75.69
1480.85	Terminal and Retirement benefits	1319.36	14.5	0.00	1333.86
1441.02	Operating Expenses	1535.88	118.87	0.09	1654.84
415.36	Repairs and Maintenance	189.76	171.22	0.00	360.98
182.75	Programme Expenses	75.74	0.00	0.99	76.73
643.46	Administrative Expenses	259.19	0.10	6.72	266.01
202.35	Finance Expenses	17.84	165.42	46.06	229.32
3640.76	Depreciation	2894.01	350.26	72.80	3317.07
-226.23		168.27	79.56	0.00	247.83
10759.03	Total	9372.21	1049.55	126.66	10548.42
0.00	Surplus	0.00	0.00	33.10	33.10
10759.03	Grand Total	9372.21	1049.55	159.76	10581.52

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
1475.11	Property Tax	375.86	411.13	142.08	929.07
230.18	Other Taxes	258.29	0.00	0.00	258.29
140.93	Assigned Revenue	133.73	0.00	0.00	133.73
2139.04	Devolution Fund	2230.81	0.00	0.00	2230.81
1233.49	Service Charges and Fees	311.62	544.56	0.00	856.18
807.90	Grants and Contributions	438.79	0.00	0.00	438.79
26.21	Sale and Hire Charges	26.37	0.00	0.00	26.37
2133.50	Other Income	1676.2	2.09	17.68	1695.97
8186.34	Total	5451.67	957.78	159.76	6569.21
2572.69	Deficit	3920.54	91.77	0.00	4012.31
10759.03	Grand Total	9372.21	1049.55	159.76	10581.52

Thanjavur Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
179.73	Loans	0.00	151.02	0.00	151.02
2857.25	Contribution from Municipal Fund / Private party / Government	2209.95	481.42	165.87	2857.24
53164.96	Grants from Government	68067.84	2073.75	0.00	70141.59
25213.08	Accumulated Depreciation	24712.22	3463.26	327.94	28503.42
1946.07	Deposits	2230.04	97.51	56.69	2384.24
2537.48	Other Liabilities	2440.71	685.17	8.64	3134.52
938.90	Outstanding	766.26	79.91	12.59	858.76
86837.47	Total	100427.02	7032.04	571.73	108030.79
1122.18	Accumulated surplus / Deficit	(-)8459.66	3767.77	1834.79	(-)2857.10
87959.65	Grand Total	91967.36	10799.81	2406.52	105173.69

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
54601.66	Fixed Assets	63429.57	6802.17	1148.43	71380.17
33.29	Stock	0.00	33.30	0.00	33.30
4456.52	Taxes and Fees recoverable	1842.90	2275.28	262.09	4380.27
9799.06	Fixed Deposit / Investments	18675.01	0.00	198.76	18873.77
1079.26	Advances	1044.85	43.31	10.49	1098.65
15235.83	Cash & Bank Balance	6818.03	22.05	58.87	6898.95
2754.03	Other Items	157.00	1623.69	727.89	2508.58
87959.65	Total	91967.36	10799.8	2406.53	105173.69

1) Dindigul Corporation

2.13. General:

The Dindigul Corporation came into existence as per Dindigul City Municipal Corporation Act 24/2013. The Corporation Occupies an area of 14.01 Sq.Km, and has a population of 2,07,327 which includes 1,03,027 Males and 1,04,300 Females. Dindigul Corporation has not been divided into zones.

2.13.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 44,887 and number of Water Connection is 30,306.

SLNo.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	426.36	353.82	72.53	185.57	154.00	31.57
2)	2016-17	451.51	377.23	74.28	196.52	164.19	32.33
3)	2017-18	519.38	431.78	87.60	226.06	188.02	38.04
4)	2018-19	855.04	434.80	420.24	373.69	190.03	183.66
5)	2019-20	576.44	435.93	140.51	251.93	190.52	61.41

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
115.98	96.25	19.73	82.99	82.99	82.99
122.83	102.62	20.21	83.55	83.55	83.55
141.29	117.51	23.78	83.14	83.17	83.17
232.76	118.36	114.4	50.85	50.85	50.85
156.92	118.67	38.25	75.62	75.62	75.62

1) Property Tax:

Property Tax current year demand is Rs.576.44 lakhs which decreased 32.58 % over previous year demand Rs. 855.04 lakhs. Like wise, current year collection Rs.435.93 lakhs which increased 0.26 % over previous year collection Rs. 434.80 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.251.93 lakhs which decreased 32.58% over previous year demand Rs. 373.69 lakhs. Like wise, current year collection Rs.190.52 lakhs which increased 0.26% over previous year collection Rs. 190.03 lakhs.

3) Education Tax:

Education Tax current year demand is Rs.156.92 lakhs which decreased 32.58 % over previous year demand Rs. 232.76 lakhs. Like wise, current year collection Rs. 118.67 lakhs which increased 0.26% over previous year collection Rs. 118.36 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs.in lakhs)					
1)	2015-16	149.15	124.74	24.41	83.63
2)	2016-17	142.11	120.84	21.27	85.03
3)	2017-18	124.39	110.92	13.47	89.17
4)	2018-19	127.98	101.61	26.37	79.40
5)	2019-20	141.15	101.46	39.69	71.88

Profession Tax current year demand is Rs.141.15 lakhs which increased 10.29 % over previous year demand Rs. 127.98 lakhs. Like wise, current year collection Rs.101.46 lakhs which decreased 0.15 % over previous year collection Rs. 101.61 lakhs.

5) Gross - Income:

Current year Gross Income Rs. 5119.19 lakhs, which decreases Rs.1120.89 lakhs as against previous year Gross Income Rs. 6240.08 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs. 6443.03 lakhs, which decreased Rs. 326.29 lakhs as against previous year Gross Expenditure Rs. 6769.32 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.1324.84 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	3966.40	5357.29	1390.89	2028.74	1373.59	655.15
2019-20	3661.15	4883.75	(-)1222.60	1300.29	1503.88	(-) 203.59

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
244.94	38.44	206.50	529.24
157.75	56.40	101.35	(-)1324.84

2.13.2. Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs. 975.70 lakhs. Current year pending advance is Rs.1003.65 lakhs. Current year pending advance Rs. 27.95 lakhs increased over previous year.

2) Assets:

Previous year Asset value is Rs. 48163.03 lakhs. Current year Asset value is Rs.51613.56 lakhs. Current year Asset value Rs. 3450.53 lakhs increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs. 3244.44 lakhs. Current year Loan pending is Rs.3729.27 lakhs. Current year Loan pending Rs. 484.83 lakhs increased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying the 3 funds of the Corporation, the Assets and Liabilities ends in Accumulated Surplus of Rs. 4031.02 lakhs as mentioned below:

SLNo.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulate Surplus
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	3241.07	-2011.20	.4112.86	5342.73	5342.73
2)	2019-20	2031.61	-2214.79	4214.20	4031.02	4031.02

5) Investments:

The details of investment made by the Dindigul Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	0.00	500.00	0.00	500.00
2)	Water Supply Fund	363.35	0.00	47.16	316.19
3)	Elementary Education Fund	10.30	0.00	10.30	0.00
Total		373.65	500.00	57.46	816.19

The amount of investments made as on 31.03.2020 stands at Rs. 816.19 lakhs.

6) Loan:

The loan liability of Rs. 3729.27 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1)	Japan International Cooperation Agency (JICA)(Water Supply Improvement)	2115.00
2)	Underground Drainage and Sewage System	610.40
3)	Other loans with interest (TUFIDCO)	1002.72
4)	MUDF	1.15
Total		3729.27

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Dindigul Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
3636.65	Personnel Cost (i) Salaries	2873.49	339.37	0.00	3212.86
23.04	(ii) Others	29.92	6.22	16.15	52.29
0.00	Terminal and Retirement benefits	0.00	0.00	0.00	0.00
0.00	Operating Expenses	0.00	0.00	0.00	0.00
1481.31	Repairs and Maintenance	1060.58	583.96	0.00	1644.54
0.91	Programme Expenses	23.56	0.00	0.00	23.56
264.77	Administrative Expenses	159.01	18.95	4.30	182.26
126.58	Finance Expenses	0.30	0.03	0.00	0.33
1236.06	Depreciation	736.89	555.35	35.95	1328.19
6769.32	Total	4883.75	1503.88	56.4	6444.03
0.00	Surplus	0.00	0.00	10135	10135
6769.32	Grand Total	4883.75	1503.88	157.75	6545.38

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
1589.45	Property Tax	576.44	251.93	156.92	985.29
234.25	Other Taxes	712.97	0.00	0.00	712.97
72.23	Assigned Revenue	131.97	0.00	0.00	131.97
0.00	Devolution Fund	0.00	0.00	0.00	0.00
2213.93	Service Charges and Fees	304.47	1008.47	0.00	1312.94
1876.94	Grants and Contributions	1853.77	0.00	0.00	1853.77
0.00	Sale and Hire Charges	28.74	0.00	0.00	28.74
253.28	Other Income	52.79	39.89	0.83	93.51
6240.08	Total	3661.15	1300.29	157.75	5119.19
529.24	Deficit	1222.60	203.59	0.00	1426.19
6769.32	Grand Total	4883.75	1503.88	157.75	6545.38

Dindigul Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
3244.44	Loans	4.87	3724.40	0.00	3729.27
25637.58	Contribution from Municipal Fund / Private party / Government	17873.59	9583.73	0.00	27457.32
481.89	Grants from Government	351.41	0.00	0.00	351.41
13480.58	Accumulated Depreciation	11792.80	2765.12	250.84	14808.76
2942.82	Deposits	2570.30	636.09	10.94	3217.33
4002.78	Other Liabilities	3898.30	1416.85	15.54	5330.69
0.67	Outstanding	0.67	0.00	0.00	0.67
49790.76	Total	36491.94	18126.19	277.32	54895.45
5342.73	Accumulated surplus / Deficit	2031.61	(-)2214.79	4214.20	4031.02
55133.49	Grand Total	38523.55	15911.40	4491.52	58926.47

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
48163.03	Fixed Assets	31639.76	17031.20	2942.60	51613.56
89.53	Stock	59.31	35.65	0.00	94.96
2822.24	Taxes and Fees recoverable	1599.11	1135.79	121.52	2856.42
373.65	Fixed Deposit / Investments	500	316.19	0.00	816.19
975.70	Advances	852.08	141.26	10.31	1003.65
1143.57	Cash & Bank Balance	734.22	129.49	37.27	900.98
1565.77	Other Items	3139.07	-2878.18	1379.82	1640.71
55133.49	Total	38523.55	15911.40	4491.52	58926.47

2.13.3.1 Dindigul Corporation - Revenue & Capital Fund - Enhanced Property tax levied on additional buildings/remeasured buildings since II Half year of 2017-18 - General Revision of Property tax in 2018- Later in 2019-20, General revision of Property tax kept in abeyance - While doing so, the enhanced property tax levied on additional buildings / remeasured buildings also kept in abeyance - Resultant revenue loss Rs.149.39 lakhs.

Para No.22/2019-20:

As per G.O.Ms.No. 73, MAWS (MA IV) Department, dated:19.07.2018, General revision of property tax was carried out with effect from 01.04.2018. However, as per G.O.Ms.No. 150 MAWS (MA IV) Department, dated:19.11.2019, the general revision of property tax has been withheld since 01.04.2018 and the status quo ante i.e., property tax as on 31.03.2018 was restored. During 2019-20 audit, while verifying the correctness of the process of status quo ante, the following defects were noticed.

As many as 362 properties were re-measured owing to additional buildings / re-measurement and levied enhancement of property tax since II half year of 2017-18 in Dindigul Corporation. These properties were not subject to general revision 2018, as required by G.O.73, MAWS (MA IV) Department, dated:19.07.2018. However, as the G.O.Ms.No.150, MAWS (MA IV) Department, dated:19.11.2019 withhold only general revision of property tax, the enhanced property taxes levied on 362 assessed properties were also withheld and the demand of property tax for these properties were restored to 01.04.2017 position. As a result, there arose a revenue loss of Rs.149,39,444/- to the Corporation upto 2019-20. Therefore the demand of property tax of these 362 properties should be enhanced accordingly and the property tax collected from the re-measured date.

Reply:

This Audit para has been communicated to the Director of Municipal Administration, vide letter RC.No.13312/MA4/2021, dated.25.08.2021. No reply was received.

12) Hosur Corporation

2.14. General:

The Hosur Corporation came into existence as per G.O.40 (MA&WS) Dept., dated.28.02.2019, and Hosur City Municipal Corporation Act 2019. (Tamil Nadu Act 10 of 2019) The Corporation Occupies an area of 72.41 Sq.Km., and has a population of 2,44,518 which includes 1,29,345 Males and 1,15,173 Females. Hosur Corporation has not been divided into zones.

2.14.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 84,285 and number of Water connection assessment is 33,266.

Sl.No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	736.62	444.38	292.24	674.65	403.77	270.88
2)	2016-17	747.19	425.73	321.46	685.69	389.51	296.18
3)	2017-18	892.72	536.53	356.18	815.68	490.23	325.45
4)	2018-19	1391.78	752.66	639.12	1271.59	687.71	583.88
5)	2019-20	731.78	518.26	213.52	668.64	473.54	195.09

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
321.47	192.13	129.34	60.32	59.84	59.76
326.82	185.66	141.16	56.97	56.80	56.80
387.45	232.86	154.59	60.04	60.10	60.10
604.00	326.66	277.34	54.07	54.08	54.08
317.60	224.93	92.67	70.82	70.82	70.82

1) Property Tax:

Property Tax current year demand is Rs.731.78 lakhs which decreased 47.42 % over previous year demand Rs. 1391.68 lakhs. Like wise, current year collection Rs.518.26 lakhs which decreased 31.14% over previous year collection Rs.752.66 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.668.64 lakhs which decreased 47.42 % over previous year demand Rs.1271.59 lakhs. Like wise, current year collection Rs.473.54 lakhs which decreased 31.14% over previous year collection Rs.687.71 lakhs.

3) Education Tax:

Education Tax current year demand is Rs. 317.60 lakhs which decreased 47.42 % over previous year demand Rs. 604.00 lakhs. Like wise, current year collection Rs.224.93 lakhs which decreased 31.14% over previous year collection Rs.326.66 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	890.62	609.19	281.43	68.40
2)	2016-17	870.68	548.59	322.09	63.00
3)	2017-18	1030.85	648.26	382.59	62.88
4)	2018-19	1254.47	763.96	490.51	60.89
5)	2019-20	1219.20	659.55	559.65	54.10

Profession Tax current year demand is Rs.1219.20 lakhs which decreased 2.81% over previous year demand Rs.1254.47 lakhs. Like wise, current year collection Rs. 659.55 lakhs which decreased 13.66 % over previous year collection Rs. 763.96 lakhs.

5) Gross - Income:

Current year Gross Income Rs.10044.30 lakhs, which decreases Rs.1554.22 lakhs as against previous year Gross Income Rs.11598.52 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.7906.96 lakhs, which increased Rs.1822.85 lakhs as against previous year Gross Expenditure Rs. 6084.11 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.2137.34 lakhs Surplus as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	9362.24	4385.02	4977.22	1702.78	1606.69	96.09
2019-20	7989.19	5258.60	2730.59	1659.90	2378.72	-718.82

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
533.50	92.40	441.10	5514.41
395.21	269.64	125.57	2137.34

214.2 Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs. 112.68 lakhs. Current year pending advance is Rs.66.07 lakhs. Current year pending advance Rs.46.61 lakhs decreased against previous year.

2) Assets:

Previous year Assets value is Rs.1189.55 lakhs. Current year Assets value is Rs.28675.21 lakhs. Current year Assets value Rs.17485.66 lakhs increased over previous year.

3) Liabilities:

Loans - Payable

Previous year and Current year Loan pending is nil.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Surplus of Rs. 25611.35 lakhs as mentioned below:

SL No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulated Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	16100.27	(-)6767.61	35.22	9367.88	9367.88
2)	2019-20	19010.61	3750.59	2850.15	25611.35	25611.35

5) Investments:

The details of investment made by the Hosur Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	5184.98	1859.72	0.00	7044.70
2)	Water supply Fund	8.27	304.87	0.00	313.14
3)	Elementary Education Fund	1008.67	64.61	0.00	1073.28
Total		6201.92	2229.20	0.00	8431.12

The amount of investments made as on 31.03.2020 stands at Rs.8431.12 lakhs.

6) Loan:

The loan liability of the Corporation as on 31.03.2020 is nil.

Hosur Corporation
Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
1540.51	Personnel Cost (i) Salaries	953.78	150.14	0.00	1103.92
0.00	(ii) Others	475.90	0.00	0.00	475.9
142.17	Terminal and Retirement benefits	123.98	0.00	0.00	123.98
1195.88	Operating Expenses	400.93	0.00	0.00	400.93
1561.16	Repairs and Maintenance	1371.99	1824.54	130.15	3326.68
0.40	Programme Expenses	11.64	0.00	0.00	11.64
146.29	Administrative Expenses	113.71	14.98	0.23	128.92
124.03	Finance Expenses	386.74	174.23	101.10	662.07
1373.67	Depreciation	1419.93	214.83	38.16	1672.92
6084.11	Total	5258.60	2378.72	269.64	7906.96
5514.41	Surplus	2730.59	0.00	125.57	2856.16
11598.52	Grand Total	7989.19	2378.72	395.21	10763.12

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
1767.03	Property Tax	731.78	668.64	317.60	1718.02
1407.66	Other Taxes	578.14	0.00	0.00	578.14
380.48	Assigned Revenue	511.42	0.00	0.00	511.42
2667.14	Devolution Fund	2804.42	0.00	0.00	2804.42
3107.54	Service Charges and Fees	1276.42	376.71	0.00	1653.13
1286.22	Grants and Contributions	4.00	0.00	0.00	4.00
26.14	Sale and Hire Charges	337.21	0.00	0.00	337.21
956.31	Other Income	1745.80	614.55	77.61	2437.96
11598.52	Total	7989.19	1659.90	395.21	10044.30
0.00	Deficit	0.00	718.82	0.00	718.82
11598.52	Grand Total	7989.19	2378.72	395.21	10763.12

Hosur Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs.in lakhs)					
0.00	Loans	0.00	0.00	0.00	0.00
27438.55	Contribution from Municipal Fund / Private party / Government	10560.24	1258.74	0.00	11818.98
345.91	Grants from Government	12448.63	5.00	0.00	12453.63
13203.87	Accumulated Depreciation	11693.14	3045.48	170.50	14909.12
1141.93	Deposits	1100.78	0.00	0.15	1100.93
1086.90	Other Liabilities	663.80	337.43	0.56	1001.79
1530.63	Outstanding	1238.52	77.01	9.50	1325.03
44747.79	Total	37705.11	4723.66	180.71	42609.48
9367.88	Accumulated Surplus	19010.61	3750.59	2850.15	25611.35
54115.67	Grand Total	56715.72	8474.25	3030.86	68220.83

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
1189.55	Fixed Assets	21081.03	6632.89	961.29	28675.21
9255.43	Stock	5.86	6.21	0.00	12.07
3194.26	Taxes and Fees recoverable	2004.43	665.65	265.87	2935.95
6201.92	Fixed Deposit / Investments	7044.70	313.14	1073.28	8431.12
112.68	Advances	46.51	14.98	4.58	66.07
6813.35	Cash & Bank Balance	7411	805.57	298.48	1845.16
17348.48	Other Items	25792.08	35.81	427.36	26255.25
54115.67	Total	56715.72	8474.25	3030.86	68220.83

13) Nagercoil Corporation

2.15. General:

The Nagercoil Corporation came into existence as per G.O.(MS), No.41 Municipal Administration and Water Supply Department, dated.28.02.2019. The Corporation occupies an area of 49.10 Sq.Km. and has a population of 2,60,315 which includes 1,27,480 Males and 1,32,835 Females. Nagercoil Corporation has not been divided into zones.

2.15.1 Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 86,845 and number of Water Connection is 41,053.

SLNo.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	692.20	418.20	274.00	346.10	209.10	137.00
2)	2016-17	743.45	517.80	225.64	371.72	258.90	112.82
3)	2017-18	764.95	557.22	207.73	382.48	278.61	103.87
4)	2018-19	1388.57	682.41	706.16	694.29	341.21	353.08
5)	2019-20	824.55	608.69	215.86	412.28	304.34	107.94

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
0.00	0.00	0.00	60.42	60.42	0
0.00	0.00	0.00	69.65	69.65	0
0.00	0.00	0.00	72.84	72.84	0
0.00	0.00	0.00	49.14	49.14	0
0.00	0.00	0.00	73.82	73.82	0

1) Property Tax:

Property Tax current year demand is Rs.824.55 lakhs which decreased 40.62 % over previous year demand Rs.1388.57 lakhs. Like wise, current year collection Rs.608.69 lakhs which decreased 10.81% against previous year collection Rs.682.41 lakhs.

2) Water Tax:

Water Tax current year demand is Rs.412.28 lakhs which decreased 40.62 % against previous year demand Rs.694.29 lakhs. Like wise, current year collection Rs.304.34 lakhs which decreased 10.81% against previous year collection Rs.341.21 lakhs.

3) Education Tax:

Education Fund is not maintained in this Corporation.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
(Rs.in lakhs)					
1)	2015-16	212.92	195.38	17.54	91.76
2)	2016-17	249.15	227.52	21.63	91.32
3)	2017-18	250.66	218.37	32.29	87.12
4)	2018-19	275.78	247.69	28.09	89.82
5)	2019-20	301.28	259.35	41.93	86.08

Profession Tax current year demand is Rs.301.28 lakhs which increased 9.25 % over previous year demand Rs.275.78 lakhs. Like wise, current year collection Rs.259.35 lakhs which increased 4.71% over previous year collection Rs.247.69 lakhs.

5) Gross - Income:

Current year Gross Income Rs.8028.58 lakhs, which decreases Rs.1272.38 lakhs as against previous year Gross Income Rs.9300.96 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs.9115.38 lakhs, which decreased Rs 403.51 lakhs as against previous year Gross Expenditure Rs.9518.89 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.1086.80 lakhs Deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	8161.06	7705.69	455.37	1139.90	1813.20	(-) 673.30
2019-20	7075.83	7973.00	(-) 897.17	952.75	1142.38	(-) 189.63

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
0.00	0.00	0.00	(-) 217.93
0.00	0.00	0.00	(-) 1086.80

2.15.2. Assets / Liabilities - Review:

1) Advance Receivable

Previous year pending advances is Rs.345.77 lakhs. Current year pending advance is Rs.23476.81 lakhs. Current year pending advances is Rs.23131.04 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs.33431.23 lakhs. Current year Assets value is Rs.35147.42 lakhs. Current year Assets value Rs.1716.19 lakhs increased over previous year.

3) Liabilities:

Loans - Payable

Previous year Loan pending is Rs.344.56 lakhs. Current year Loan pending is Rs.344.56 lakhs. Current year Loan pending have not increased or decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs. 10671.78 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulate Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	7909.92	1459.78	0.00	(-)9369.70	(-)9369.70
2)	2019-20	(-)8994.52	(-)1677.26	0.00	(-)10671.78	(-)10671.78

5) Investments:

The details of investment made by the Nagercoil Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	2339.27	538.99	589.91	2288.35
2)	Water Supply Fund	1761.86	3128.24	2779.82	2110.28
Total		4101.13	3667.23	3369.73	4398.63

The amount of investments made as on 31.03.2020 stands at Rs.4398.63 lakhs.

6) Loan:

The loan liability of Rs. 344.56 lakhs as on 31.03.2020 pending to be remitted by the Corporation as furnished below:

Sl.No.	Head	Amount of loans pending as on 31.03.2020 (Rs in lakhs)
1)	Interest free State Government loan	0.00
2)	Other loans with interest (TUFIDCO, TNUDF)	344.56
Total		344.56

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Nagercoil Corporation

Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
2347.03	Personnel Cost (i) Salaries	2454.61	178.01	0.000	2632.62
48.93	(ii) Others	8.41	0.85	0.000	9.26
1023.57	Terminal and Retirement benefits	1329.51	0.00	0.000	1329.51
1468.58	Operating Expenses	1490.68	391.18	0.000	1881.86
523.39	Repairs and Maintenance	180.20	203.97	0.000	384.17
1178.46	Programme Expenses	894.03	32.86	0.000	926.89
253.24	Administrative Expenses	113.41	8.23	0.000	121.64
447.85	Finance Expenses	211.36	76.04	0.000	287.40
2227.84	Depreciation	1290.79	251.24	0.000	1542.03
9518.89	Total	7973.00	1142.38	0.000	9115.38
0.00	Surplus	0.00	0.00	0.000	0.00
9518.89	Grand Total	7973.00	1142.38	0.000	9115.38

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
2111.10	Property Tax	824.55	412.28	0.00	1236.83
276.78	Other Taxes	336.73	10.74	0.00	347.47
268.64	Assigned Revenue	254.29	0.00	0.00	254.29
2648.50	Devolution Fund	3002.87	0.00	0.00	3002.87
2205.52	Service Charges and Fees	1657.92	380.65	0.00	2038.57
1369.77	Grants and Contributions	785.82	0.00	0.00	785.82
45.51	Sale and Hire Charges	26.11	0.00	0.00	26.11
376.14	Other Income	187.54	149.08	0.00	336.62
9300.96	Total	7075.83	952.75	0.00	8028.58
217.93	Deficit	897.17	189.63	0.00	1086.80
9518.89	Grand Total	7973.00	1142.38	0.00	9115.38

Nagercoil Corporation

Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rsin lakhs)					
344.56	Loans	3.08	341.48	0.00	344.56
24390.88	Contribution from Municipal Fund / Private party / Government	22950.55	2483.63	0.00	25434.18
18109.68	Grants from Government	1879.56	23028.59	0.00	24908.15
23260.12	Accumulated Depreciation	22377.98	2424.18	0.00	24802.16
2092.39	Deposits	2372.99	51.63	0.00	2424.62
1417.17	Other Liabilities	504.52	5216.24	0.00	5720.76
361.87	Outstanding	1221.83	60.84	0.00	1282.67
69976.67	Total	51310.51	33606.59	0.00	84917.10
(-)9369.70	Accumulated Deficit	(-)8994.52	(-)1677.26	0.00	(-)10671.78
60606.97	Grand Total	42315.99	31929.33	0.00	74245.32

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rsin lakhs)					
33431.23	Fixed Assets	29650.01	5497.41	0.00	35147.42
47.49	Stock	21.87	7.58	0.00	29.45
4022.54	Taxes and Fees recoverable	2015.10	775.53	0.00	2790.63
4101.13	Fixed Deposit / Investments	2288.35	210.28	0.00	4398.63
345.77	Advances	352.41	23124.40	0.00	23476.81
1558.18	Cash & Bank Balance	3069.95	414.13	0.00	3484.08
17100.63	Other Items	4918.30	0.00	0.00	4918.30
60606.97	Total	42315.99	31929.33	0.00	74245.32

14) Avadi Corporation

2.16. General:

The Avadi Corporation came into existence as per Corporation Act 2019 on 17.06.2019. The Corporation Occupies an area of 65 Sq.Km. and has a population of 3,44,701 which includes 1,75,053 Males and 1,69,648 Females. Avadi Corporation has not been divided into zones.

2.16.1) Annual Accounts - Review:

Income - Expenditure - Review:

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

Total number of Property Tax assessment of the Corporation is 81,545 and number of Water Connections is 442.

Sl No.	Year	Property Tax			Water Tax		
		Demand	Collection	Balance	Demand	Collection	Balance
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
(Rs.in lakhs)							
1)	2015-16	519.37	325.04	194.33	298.36	186.72	111.64
2)	2016-17	549.42	336.08	213.34	315.62	193.07	122.55
3)	2017-18	514.32	354.41	159.91	300.01	206.74	93.27
4)	2018-19	864.40	487.04	377.36	502.99	283.41	219.58
5)	2019-20	663.96	402.81	261.15	386.27	234.39	151.88

Education Tax			Percentage of Collection		
Demand	Collection	Balance	Property Tax	Water Tax	Education Tax
(9)	(10)	(11)	(12)	(13)	(14)
(Rs.in lakhs)					
209.95	131.39	78.56	62.58	62.58	62.58
222.11	105.87	116.24	61.16	61.17	47.67
214.30	147.67	66.63	68.90	68.91	68.90
359.55	202.59	156.96	56.34	56.34	56.35
276.04	167.55	108.49	60.67	60.68	60.70

1) Property Tax:

Property Tax current year demand is Rs.663.96 lakhs which decreased 23.19 % over previous year demand Rs. 864.40 lakhs. Like wise, current year collection Rs 402.81 lakhs which decreased 17.29% percentage over previous year collection Rs 487.04 lakhs.

2) Water Tax:

Water Tax current year demand is Rs 386.27 lakhs, which decreased 23.20 % over previous year demand Rs 502.99 lakhs. Like wise, current year collection Rs 234.39 lakhs which decreased 17.29% over previous year collection Rs 283.41 lakhs.

3) Education Tax:

Education Tax current year demand is Rs 276.04 lakhs which decreased 23.22 % over previous year demand Rs 359.55 lakhs. Like wise, current year collection Rs 167.55 lakhs which decreased 17.29% over previous year collection Rs 202.59 lakhs.

4) Profession Tax:

Sl.No.	Year	Demand	Collection	Balance	Percentage of Collection
(1)	(2)	(3)	(4)	(5)	(6)
		(Rs.in lakhs)			
1)	2015-16	310.68	277.75	32.93	89.40
2)	2016-17	231.29	217.68	13.61	94.11
3)	2017-18	228.28	202.25	26.03	88.59
4)	2018-19	299.42	271.82	27.60	90.78
5)	2019-20	360.49	298.10	62.39	82.69

Profession Tax current year demand is Rs.360.49 lakhs which increased 20.40% over previous year demand Rs.299.42 lakhs. Like wise, current year collection Rs.298.10 lakhs which increased 9.67% over previous year collection Rs.271.82 lakhs.

5) Gross - Income:

Current year Gross Income Rs.11243.99 lakhs, which increased Rs.780.85 lakhs as against previous year Gross Income Rs.10463.14 lakhs.

6) Gross - Expenditure:

Current year Gross Expenditure Rs. 13903.85 lakhs, which increased Rs.4638.84 lakhs as against previous year Gross Expenditure Rs.9265.01 lakhs.

7) Surplus / Deficit:

While verifying the 3 funds of the Corporation, Gross Income / Gross Expenditure ends in Rs.2659.86 lakhs deficit as mentioned below:

Year	Revenue Fund			Water Supply Fund		
	Income	Expenditure	Surplus / Deficit	Income	Expenditure	Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
2018-19	9075.53	8365.04	710.49	994.95	728.35	266.60
2019-20	9859.97	11792.27	(-)1932.30	1103.65	1934.62	(-)830.77

Education Fund			Total Surplus / Deficit
Income	Expenditure	Surplus / Deficit	
(8)	(9)	(10)	(11)
(Rs.in lakhs)			
392.66	171.62	221.04	1198.13
280.17	176.96	103.21	(-)2659.86

2.16.2) Assets / Liabilities - Review:

1) Advance Receivable:

Previous year pending advance is Rs.817.09 lakhs. Current year pending advance is Rs.1250.42 lakhs. Current year pending advance Rs.433.33 lakhs increased over previous year.

2) Assets:

Previous year Assets value is Rs 51843.33.lakhs. Current year Assets value is Rs.55453.95 lakhs. Current year Assets value Rs.3610.62 lakhs increased over previous year.

3) Liabilities:

Loans - Payable:

Previous year Loan pending is Rs 4863.56 lakhs. Current year Loan pending is Rs.4195.35 lakhs. Current year Loan pending Rs 668.21 lakhs decreased over previous year.

4) Assets and Liabilities accumulated Surplus / Deficit:

While verifying the 3 funds of the Corporation, Assets and Liabilities ends in Accumulated Deficit of Rs.1149.38 lakhs as mentioned below:

Sl.No.	Year	Revenue Fund	Water Supply Fund	Education Fund	Total	Accumulate Surplus / Deficit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
(Rs.in lakhs)						
1)	2018-19	(-)1738.01	1578.46	1990.94	1831.39	1831.39
2)	2019-20	(-)3794.63	635.72	2009.53	(-)1149.38	(-)1149.38

5) Investments:

The details of investment made by the Avadi Municipal Corporation during 2019-20 are furnished below:

Sl No.	Fund	Opening Balance	Investment	Amount received on maturity	Balance
(Rs.in Lakhs)					
1)	Revenue Fund	526.22	952.33	130.20	1348.35
2)	Water Supply Fund	2028.00	538.84	425.51	2141.33
Total		2554.22	1491.17	555.71	3489.68

The amount of investments made as on 31.03.2020 stands at Rs. 3489.68 lakhs.

6) Loan:

The loan liability of Rs. 4195.35 lakhs as on 31.03.2020 pending to be remitted by the Corporation is furnished below:

SlNo.	Head	Amount of loans pending as on 31.03.2020 (Rs.in lakhs)
1.	Interest free State Government loan	1580.54
2.	Other loans with interest (TUFIDCO / TNUDE)	2614.81
Total		4195.35

Appropriate action may be taken to improve the income of the Corporation to reduce the loan liability.

Avadi Corporation
Expenditure

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs. in lakhs)					
1763.74	Personnel Cost (i) Salaries	2232.34	44.16	0.00	2276.50
67.72	(ii) Others	75.12	0.00	0.00	75.12
661.15	Terminal and Retirement benefits	607.68	0.00	0.00	607.68
2100.11	Operating Expenses	1526.42	549.87	0.00	2076.29
378.36	Repairs and Maintenance	989.47	267.56	81.20	1338.23
105	Programme Expenses	98.02	0.00	0.00	98.02
212.75	Administrative Expenses	100.07	0.85	0.00	100.92
360.49	Finance Expenses	377.72	86.42	4.49	468.63
3719.64	Depreciation	5785.43	985.76	91.27	6862.46
9265.01	Total	11792.27	1934.62	176.96	13903.85
1198.13	Surplus	0.00	0.00	103.21	103.21
10463.14	Grand Total	11792.27	1934.62	280.17	14007.06

Income

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs. in lakhs)					
1834.84	Property Tax	663.96	386.27	276.04	1326.27
299.41	Other Taxes	360.48	0.00	0.00	360.48
534.66	Assigned Revenue	583.93	0.00	0.00	583.93
4061.68	Devolution Fund	4152.51	0.00	0.00	4152.51
1392.93	Service Charges and Fees	1512.20	518.28	0.00	2030.48
1534.71	Grants and Contributions	1455.44	0.00	0.00	1455.44
12.06	Sale and Hire Charges	11.54	0.00	0.00	11.54
792.85	Other Income	1119.91	199.30	4.13	1323.34
10463.14	Total	9859.97	1103.85	280.17	11243.99
0.00	Deficit	1932.30	830.77	0.00	2763.07
10463.14	Grand Total	9859.97	1934.62	280.17	14007.06

Avadi Corporation
Liabilities

2018-19	Head of Account	2019-20			
		Revenue Fund	Water Supply Fund	Education Fund	Total
(Rs.in lakhs)					
4863.56	Loans	1363.82	2831.53	0.00	4195.35
7182.77	Contribution from Municipal Fund / Private party / Government	3903.79	2339.69	939.29	7182.77
39224.24	Grants from Government	23304.33	16780.00	0.00	40084.33
34663.33	Accumulated Depreciation	37321.13	3595.76	608.90	41525.79
1989.4	Deposits	1521.30	0.00	0.00	1521.30
2068.72	Other Liabilities	1410.11	42.92	27.24	1480.27
0.00	Outstanding	0.00	0.00	0.00	0.00
89992.02	Total	68824.48	25589.90	1575.43	95989.81
1831.39	Accumulated surplus / Deficit	(-)3794.63	635.72	2009.53	(-)1149.38
91823.41	Grand Total	65029.85	26225.62	3584.96	94840.43

Assets

2018-19	Head of Account	2019-20			
		Revenue Fund	Water supply Fund	Education Fund	Total
(Rs.in lakhs)					
51843.33	Fixed Assets	47955.96	5178.85	2319.14	55453.95
0.00	Stock	0.00	0.00	0.00	0.00
2604.8	Taxes and Fees recoverable	1257.09	574.44	359.79	2191.32
2554.22	Fixed Deposit / Investments	1348.35	2141.33	0.00	3489.68
817.09	Advances	1250.42	0.00	0.00	1250.42
4874.20	Cash & Bank Balance	1959.68	1457.43	125.39	3542.50
29129.77	Other Items	11258.35	16873.57	780.64	28912.56
91823.41	Total	65029.85	26225.62	3584.96	94840.43