

3) MUNICIPALITIES

3.1 Urban Local Bodies - A Review:

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

3.2 General Information:

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

General Details

Total Population	7.21crores
Population of urban local bodies	3.49 crores
Percentage	48.40
Total no of urban local bodies	664
Corporations	15
Municipalities	121
Town Panchayat	528

3.3 Municipalities - Population as per 2011 census:

The total population of 121 Municipalities in Tamil Nadu is 99,44,973. Male population 49,49,559 and Female population 49,95,414.

34. Gradation of Municipalities:

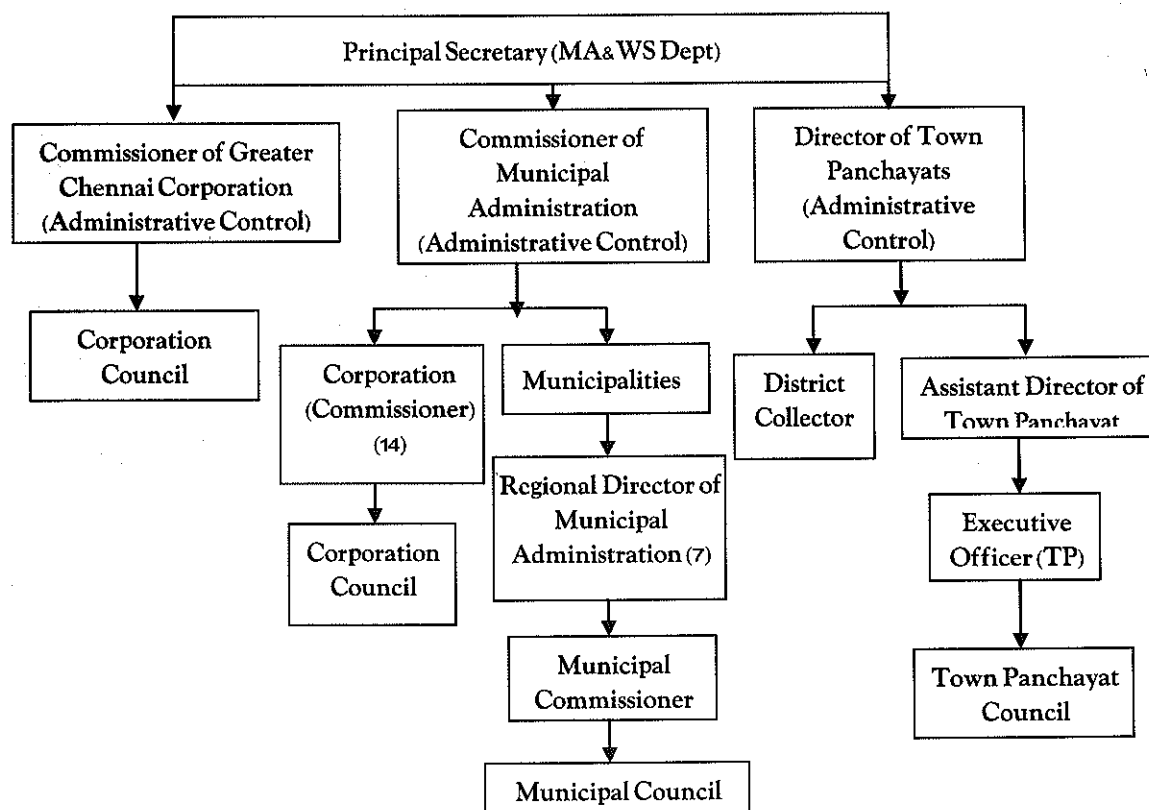
On the basis of the income as in schedule 12 the Government of Tamil Nadu has classified the Municipalities at the following gradation.

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

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

35. Administrative set up of Urban Local Bodies:

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



3.6. Functioning of ULBs:

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

3.7. Decentralization of Planning:

Section 241 (1) of The Tamil Nadu Panchayat Act of 1994 provides way to form the District level planning committee. Out of 34 districts in Tamil Nadu 33 such committees are formed in 33 districts except Chennai District. This District planning committee plans for the development of three tier Rural Local Bodies, Municipalities and Town Panchayats.

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

3.8. Source of Revenue:

The Central and the State Finance commission Grants, Grants sanctioned by the Central Government and the State Government for Special Schemes, State Government Grants, Own Revenue, Assigned Revenue, Loans drawn from the Central and State Governments and other financial institutions are the main sources of income for the Urban Local Bodies.

3.9. Income and Expenditure for the year 2019-20:

The total Income & Expenditure and Assets & Liabilities of the 121 Municipalities of the State of Tamil Nadu for the financial year 2019-20 are as follows:

Income and Expenditure - 2019-20

Expenditure	Amount (Rs.in lakhs)	Income	Amount (Rs.in lakhs)
Personnel Cost			
(i) Salaries	106627.72	Property Tax	44987.15
(ii) Others	7685.30	Other Taxes	14362.78
Terminal and Retirement benefits	16963.93	Assigned Revenue	10756.94
Operating Expenses	56972.54	Devolution Fund	66950.90
Repairs and Maintenance	27648.31	Service Charges	36112.41
Programme Expenses	6442.52	Government Grants and Contributions	58673.63
Administrative Expenses	13043.12	Sale and Hire Charges	8845.97
Finance Expenses	14625.92	Other Income	21265.32
Depreciation	86092.19		
Total	33610155	Total	261955.10
		Deficit = 89300.75	74146.45
		Surplus (-) = 15154.03	
Grand Total	33610155	Grand Total	33610155

Assets and Liabilities as on 31.03.2020

Liabilities	Amount (Rs.in lakhs)	Assets	Amount (Rs.in lakhs)
Loans	135383.72	Fixed Assets	1429184.49
Contribution from Municipal Fund / Private party / Government	521703.39	Stock	5092.83
Grants from Government	575314.59	Taxes and Fees recoverable	79902.72
Accumulated Depreciation	722568.72	Fixed Deposit / Investments	61787.61
Deposits	59116.37	Advances	98417.60
Other Liabilities	90326.39	Cash & Bank Balance	150808.69
Outstanding	38839.44	Other Items	275641.63
Total	2143252.62	Total	2100835.57
Accumulated Surplus/Deficit	(-)42417.05		
Grand Total	2100835.57	Total	2100835.57

At the end of the financial year, the balance sheet shows that taxes receivable is worth Rs.7990272 lakhs. Such a huge uncollected revenue has happened due to inaction on the part of the administrative side. Had they taken any coercive action to collect the taxes in time it would have not only helped to enhance the financial position of the local bodies but also put check in the increase in time-barred tax cases and the consequent write-off.

In the same manner advance amount of Rs.9847.60 lakhs is left uncollected / unadjusted at the end of the year which shows the administrative negligence.

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

Income - Expenditure and Assets - Liabilities of Municipalities for the year 2019-20

Sl No	District	Municipality	Expenditure	Income	Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
(Rs in Lakhs)								
1) Chengalpet Region (Maraimalainagar)								
1)	Thiruvallur	Thiruvallur	3972.36	1908.86	-2063.50	22482.14	17401.21	-5080.93
2)		Thiruverkadu	3265.80	3416.40	150.60	23838.90	28796.89	4957.99
3)		Poonamalli	2609.11	1854.79	-754.32	15602.20	17821.92	2219.72
4)		Thiruthani	1477.69	1069.03	-408.66	9654.62	9464.80	-189.82
		TOTAL	11324.96	8249.08	-3075.88	71577.86	73484.82	1906.98
5)	Kancheepuram	Kancheepuram	7438.45	7053.77	-384.68	49731.61	46677.90	-3053.71
		Total	7438.45	7053.77	-384.68	49731.61	46677.90	-3053.71
6)	Chengalpet	Chengalpet	2442.90	1633.14	-809.76	9869.87	9457.72	-412.15
7)		Pallavapuram	12095.49	8494.81	-3600.68	65100.87	86289.67	21188.80
8)		Tambaram	9445.32	7891.09	-1554.23	69313.43	77950.93	8637.50
9)		Maduranthagam	1065.80	881.07	-184.73	0307.73	6500.82	133.08
10)		Anakaputhur	1483.23	1026.01	-457.22	9733.74	10039.14	305.40
11)		Pammal	2502.29	2306.38	-195.91	18537.94	19424.07	886.13
12)		Maraimalainagar	4782.68	5641.49	858.81	30868.94	49603.54	18734.60
13)		Sembakkam	1787.06	1555.22	-231.84	11845.00	12972.54	1127.54
		Total	35604.77	29429.21	-6175.56	221637.52	272238.43	50600.91
14)	Cuddalore	Cuddalore	6211.50	6374.10	162.60	53637.36	48596.81	-5040.55
15)		Panrutti	3390.23	1896.92	-1493.31	13599.92	12375.05	-1224.87
16)		Nellikuppam	1466.08	1290.45	-175.63	8967.64	8691.32	-276.32
17)		Chidambaram	3166.20	4287.30	1121.10	21431.97	24172.49	2740.52
18)		Viruthachalam	2236.72	2089.47	-147.25	14146.08	14083.57	-62.51
		Total	16470.73	15938.24	-532.49	111782.97	107919.24	-3863.73
Chengalpet Region Grand Total			70838.91	60670.30	-10168.61	454729.96	500320.39	45590.43
2) Vellore Region								
19)	Villupuram	Villupuram	5334.59	3274.94	-2059.65	26037.53	26694.78	657.25
20)		Dindivanam	2857.06	2289.01	-568.05	10364.31	13666.77	3302.46
21)		Kallakurichi	2043.70	1338.63	-705.07	10459.04	9299.52	-1159.52
		Total	10235.35	6902.58	-3332.77	46860.88	49661.07	2800.19

Sl. No	District	Municipality	Expenditure	Income	Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
(Rsin Lakhs)								
22)	Vellore	Melvisharam	979.16	813.55	-165.61	10148.95	8615.82	-1533.13
23)		Arcot	1664.89	1361.53	-303.36	15763.78	14743.83	-1019.95
24)		Ranipettai	1787.11	1786.72	-0.39	14215.43	13724.59	-490.84
25)		Walajapettai	976.37	745.37	-231.00	7964.37	6075.60	-1888.77
26)		Arakonam	2337.39	1747.84	-589.55	32225.20	32012.60	-212.60
27)		Thirupathur	4307.30	2458.74	-1848.56	28399.44	23920.17	-4479.27
28)		Vaniampadi	3297.06	2260.10	-1036.96	21637.36	19808.24	-1829.12
29)		Jolarpet	1150.88	784.18	-366.70	10736.79	8945.07	-1791.72
30)		Ambur	5581.42	2357.29	-3224.13	35929.03	25079.40	-10849.63
31)		Peranampat	1313.57	868.23	-445.34	9622.96	8340.65	-1282.31
32)		Gudiyatham	2635.69	1857.46	-778.23	25738.97	25550.89	-188.08
			Total	26030.84	17041.01	-8989.83	212382.28	186816.86
33)	Tiruvannamalai	Tiruvannamalai	4940.50	3746.14	-1194.36	40425.67	49850.67	9425.00
34)		Vanthavasi	978.90	718.54	-260.36	8289.89	7829.77	-460.12
35)		Thiruvathipuram	1438.77	865.37	-573.40	9533.61	9688.91	155.30
36)		Arani	2418.22	1591.36	-826.86	18738.74	18218.65	-520.09
			Total	9776.39	6921.41	-2854.98	76987.91	85588.00
Vellore Region Grand Total			46042.58	30865.00	-15177.58	336231.07	322065.93	-14165.14
3) Salem Region								
37)	Dharmapuri	Dharmapuri	2944.20	2728.94	-215.26	19993.90	17227.40	-2766.50
			Total	2944.20	2728.94	-215.26	19993.90	17227.40
38)	Salem	Attur	2581.57	1979.06	-602.51	14575.2	13004.72	-1570.48
39)		Mettur	2523.72	2046.64	-477.08	18918.24	17091.46	-1826.78
40)		Edapadi	2337.52	1541.35	-796.17	14192.38	16013.59	1821.21
41)		Narasingapuram	1625.00	684.27	-940.73	7282.10	5763.64	-1518.46
			Total	9067.81	6251.32	-2816.49	54967.92	51873.41
42)	Krishnagiri	Krishnagiri	2836.74	2469.04	-367.70	21653.53	22306.25	652.72
			Total	2836.74	2469.04	-367.70	21653.53	22306.25
43)	Namakkal	Namakkal	5628.02	4341.68	-1286.34	20844.72	17196.66	-3648.06
44)		Rasipuram	1898.75	1680.39	-218.36	10537.33	12116.31	1578.98
45)		Tiruchengodu	3210.36	2629.42	-580.94	21345.07	16726.34	-4618.73
46)		Komarapalayam	2113.51	1638.92	-474.59	13438.78	12772.70	-666.08
47)		Pallipalayam	1249.41	872.50	-376.91	6224.37	4556.01	-1668.36
			Total	14100.05	11162.91	-2937.14	72390.27	63368.02

Sl No	District	Municipality	Expenditure	Income	Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
(Rs in Lakhs)								
48)	Karur	Karur	8619.43	7650.68	-968.75	44710.38	50863.19	6152.81
49)		Kulithalai	1026.16	799.08	-227.08	5940.00	4365.54	-1574.46
		Total	9645.59	8449.76	-1195.83	50650.38	55228.73	4578.35
Salem Region Grand Total			38594.39	31061.97	-7532.42	219656.00	210003.81	-9652.19
4) Madurai Region								
50)	Madurai	Thirumangalam	2486.31	1440.23	-1046.08	14023.40	10588.81	-3434.59
51)		Usilampatti	1514.41	952.54	-561.87	7992.72	5575.84	-2418.88
52)		Melur	1801.36	1014.29	-787.07	8106.93	8921.47	814.54
		Total	5802.08	3407.06	-2395.02	30123.05	25086.12	-5036.93
53)	Theni	Cumbum	3629.28	2992.25	-637.03	18940.72	14597.48	-4343.24
54)		Chinnamanur	1394.04	1378.23	-15.81	13151.87	10994.26	-2157.61
55)		Theni	2181.46	1712.99	-468.47	26938.36	27765.05	826.69
56)		Periyakulam	1713.56	1145.14	-568.42	9157.09	5492.44	-3664.65
57)		Bodi Nayakanur	3046.77	3560.15	513.38	20766.90	25157.34	4390.44
58)		Coodalur	1346.41	1018.45	-327.96	7511.31	7315.60	-195.71
		Total	13311.52	11807.21	-1504.31	96466.25	91322.17	-5144.08
59)	Dindigul	Pazhani	3160.68	2587.50	-573.18	19642.50	20298.71	656.21
60)		Kodaikanal	2722.85	2043.64	-679.21	25982.26	28000.21	2017.95
61)		Ottanchathiram	1457.72	1512.72	55.00	12285.83	10226.09	-2059.74
		Total	7341.25	6143.86	-1197.39	57910.59	58525.01	614.42
62)	Sivagangai	Sivagangai	1907.08	1243.99	-663.09	19691.45	17119.95	-2571.50
63)		Karaikudi	5044.62	3460.14	-1584.48	36744.85	33456.37	-3288.48
64)		Devakottai	2298.05	1887.51	-410.54	10840.97	10748.57	-92.40
		Total	9249.75	6371.64	-2878.11	67277.27	61324.89	-5952.38
65)	Ramanathapuram	Ramanathapuram	2538.23	2247.10	-291.13	23021.38	22153.42	-867.96
66)		Paramakudi	3175.43	2154.75	-1020.68	13188.09	15309.62	2121.53
67)		Rameshwaram	3100.89	1643.31	-1457.58	20562.56	14809.17	-5753.39
68)		Keelakarai	1112.24	682.92	-429.32	7698.77	8252.34	553.57
		Total	9926.79	6728.08	-3198.71	64470.80	60524.55	-3946.25
Madurai Region Grand Total			45631.39	34457.85	-11173.54	316247.96	296782.74	-19465.22
5) Tiruppur Region (Coimbatore)								
69)	Coimbatore	Mettupalayam	2964.64	2046.84	-917.80	17071.68	15826.89	-1244.79
70)		Valparai	2837.60	3582.71	745.11	11030.67	26180.54	15149.87
71)		Pollachi	6456.91	4530.74	-1926.17	39644.71	40324.63	679.92
		Total	12259.15	10160.29	-2098.86	67747.06	82332.06	14585.00

Sl No	District	Municipality	Expenditure	Income	Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
(Rs.in Lakhs)								
72)	Erode	Bhavani	1268.38	1021.33	-.247.05	5309.27	5512.98	203.71
73)		Gobichettipalayam	2620.13	1728.08	-.892.05	10040.64	8100.06	-2840.58
74)		Sathyamangalam	1501.95	1533.47	31.52	9879.00	10836.77	957.77
75)		Punjai Puliampatti	820.76	456.22	-.364.54	3445.05	5787.85	2342.80
		Total	6211.22	4739.10	-1472.12	29573.96	30237.66	663.70
76)	Tiruppur	Udumalaipettai	5718.84	2409.99	-.3308.85	23022.56	25972.84	2950.28
77)		Palladam	2053.39	1538.03	-.515.36	5939.00	7284.88	1345.88
78)		Dharapuram	2216.16	1853.60	-.362.56	12110.96	12255.64	145.68
79)		Vellakkoil	2915.14	1502.11	-.1413.03	15354.31	13315.97	-2038.34
80)		Kangeyam	2128.55	1455.31	-.673.24	11393.99	10147.26	-1246.73
		Total	15032.08	8759.04	-6273.04	67820.82	68977.59	1156.77
81)	Nilgiri	Udagamandalam	6860.53	4927.48	-.1933.05	38372.65	33867.88	-4504.77
82)		Coonoor	2621.52	1798.30	-.823.22	20197.17	18666.44	-1530.73
83)		Gudalur	2966.36	1217.88	-.1748.48	12959.10	12943.84	-.15.26
84)		Nelliylam	1697.15	1237.65	-.459.50	13205.34	12677.52	-.527.82
		Total	14145.56	9181.31	-4964.25	84734.26	78155.68	-.6578.58
Tiruppur Region Grand Total			47648.01	32839.74	-14808.27	249876.10	259702.99	9826.89
6) Tiruchirappalli Region								
85)	Tiruchirappalli	Thuraiyur	1903.67	1374.21	-.529.46	2643.21	5094.76	2451.55
86)		Manaparai	1501.00	1493.91	-.7.09	5745.93	7421.37	1675.44
87)		Thuvakudi	1197.72	1002.70	-.195.02	5405.93	6652.59	1246.66
		Total	4602.39	3870.82	-.731.57	13795.07	19168.72	5373.65
88)	Nagapattinam	Nagapattinam	4406.41	2771.06	-.1635.35	32020.70	23353.52	-8667.18
89)		Mayiladuthurai	2920.47	2118.72	-.741.75	8611.82	18541.18	10929.00
90)		Sirkali	1282.58	819.82	-.462.76	5302.19	3372.99	-1929.20
91)		Vedharanyam	1313.98	5310.17	3996.19	5725.47	4774.83	-.950.64
		Total	9923.44	11079.77	1156.33	51660.18	51042.52	-.617.66
92)	Ariyalur	Jeyankondam	964.02	954.68	-.9.34	7815.68	7619.57	-.196.11
93)		Ariyalur	1525.13	922.56	-.602.57	16669.70	15086.45	-.1583.25
		Total	2489.15	1877.24	-.611.91	24485.38	22706.02	-.1779.36
94)	Perambalur	Perambalur	266.21	2236.53	1970.32	14330.88	12569.12	-.1761.76
		Total	266.21	2236.53	1970.32	14330.88	12569.12	-.1761.76
95)	Thiruvarur	Thiruvarur	2418.50	2131.95	-.286.55	14530.05	11869.73	-.2660.32
96)		Mannarkudi	2324.61	1946.42	-.378.19	10007.54	17136.12	7128.58
97)		Thiruthuraiipoondi	879.52	622.95	-.256.57	6247.21	2661.50	-.3585.71
98)		Koothanallur	767.91	601.88	-.166.03	4347.70	2553.47	-.1794.23
		Total	6390.54	5303.20	-1087.34	35132.50	34220.82	-.911.68

Sl No	District	Municipality	Expenditure	Income	Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
(Rs.in Lakhs)								
99)	Thanjavur	Kumbakonam	6589.84	5119.28	-1470.56	40027.71	35953.31	-4074.40
100)		Pattukkottai	2691.37	2041.62	-649.75	8382.84	5733.23	-2649.61
		Total	9281.21	7160.90	-2120.31	48410.55	41686.54	-6724.01
101)	Pudhukottai	Pudhukottai	5732.90	3627.88	-2105.02	61937.15	64210.16	2273.01
102)		Aranthanki	1631.41	1068.09	-563.32	5490.00	5933.13	443.13
		Total	7364.31	4695.97	-2668.34	67427.15	70143.29	2716.14
Tiruchirappalli Region Grand Total			40317.25	36224.43	-4092.82	25524171	251537.03	-3704.68
7) Tirunelveli Region								
103)	Tirunelveli	Ambasamuthiram	1493.52	1042.17	-451.35	10831.49	8378.98	-2452.51
104)		Vikramasingapuram	1741.44	1305.62	-435.82	13376.09	10357.17	-3018.92
		Total	3234.96	2347.79	-887.17	24207.58	18736.15	-5471.43
105)	Thenkasi	Sankarankoil	2471.98	1603.07	-868.91	15195.43	10663.06	-4532.37
106)		Puliangudi	2817.14	1698.11	-1119.03	16301.33	15472.88	-828.45
107)		Shengottai	872.39	551.43	-320.96	5700.43	4520.71	-1179.72
108)		Thenkasi	2813.34	2275.63	-537.71	12083.40	11401.13	-682.27
109)		Kadayanallur	3742.95	2256.28	-1486.67	19972.63	15094.53	-4878.10
		Total	12717.80	8384.52	-4333.28	69253.22	57152.31	-12100.91
110)	3)Thoothukudi	Kovilpatti	3704.38	2733.02	-971.36	23869.41	17894.62	-5974.79
111)		Kayalpattinam	4094.49	1020.64	-3073.85	10338.30	7846.65	-2491.65
		Total	7798.87	3753.66	-4045.21	34207.71	25741.27	-8466.44
112)	Virudunagar	Virudunagar	3177.81	2670.72	-507.09	24726.09	20497.05	-4229.04
113)		Sattur	1355.54	1111.31	-244.23	10596.66	8531.76	-2064.90
114)		Arupukkottai	2855.84	3410.96	555.12	23949.20	27132.48	1818.74
115)		Sivagasi	3499.64	3041.89	-457.75	30318.18	24714.93	-5601.25
116)		Srivilliputhur	2453.81	2107.07	-346.74	9090.84	8308.50	-782.34
117)		Rajapalayam	4409.00	4469.51	60.51	37307.75	38354.70	1046.95
118)		Thiruthangal	1880.82	1705.27	-175.55	22589.39	18907.30	-3682.09
		Total	19632.46	18516.73	-1115.73	158576.11	141446.70	-17129.41
119)	Kanyakumari	Kulithurai	1442.82	1409.70	-33.12	9391.50	7088.60	-2302.90
120)		Colachal	110.78	700.00	410.78	8270.70	5302.60	-2968.10
121)		Padmanabapuram	1091.33	723.41	-367.92	7363.00	4955.05	-2407.95
		Total	3644.93	2833.11	-811.82	25025.20	17346.25	-7678.95
Tirunelveli Region Grand Total			47029.02	35835.81	-1193.21	311269.82	260422.68	-50847.14
Grand Total			336101.55	261955.10	-74146.45	2143252.62	2100835.57	-4247.05

3.10. Accounting System:

3.10.1. The following 3 kinds of Fund Accounts are maintained in the 14 Corporations (excluding GCC) and 121 Municipalities:

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

3.10.2. Accounting Structure:

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

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

3.11. Audit arrangement:

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

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

3.12 Submission of Accounts:

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

3.13. Pendency of Audit:

The audit of the local bodies and other institutions for the year 2019-20 to be audit-ed by the Local Fund Audit Department has been completed with out any pendency.

3.13.1. Audit Fees:

The audit of 121 Municipalities for the year 2019-20 has been completed and the audit fees to be paid by them was worked out for Rs.243.03 lakhs. It has been pointed out in the Audit to remit the amount to the government head of account.

3.14. Audit objections:

Some of the audit objections raised in the 2019-20 audit in 121 Municipalities are consolidated to place it before the Legislative Assembly as per the section 20 of Tamil Nadu Local Fund Audit Act 2014.

3.14.1. 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 Lakhs.

Para No.18(E)/2019-2020:

As per section 7(I)(d) Schedule II and Sec.52 of Goods and Services Tax Act 2017, 18% GST has to be collected from the lessee of the immovable properties. In cases of GST not collected and GST collected but not remitted into the respective Government head of account, as per Section 122(1)(v), Section 51(6) and 50(1) of GST Act 2017 along with GST, penalty should also be collected and remitted into the respective head of account.

During 2019-20, 18% GST on the lease amount of immovable property viz Rs.1,09,62,317/- has not been collected which amounts to Rs. 19,73,217/- from the Lessee in Melur Municipality. Hence, appropriate action may be taken to collect GST with penalty which works out to Rs. 23.28 lakhs as detailed below from the lessee and remit into appropriate Government head of account and the fact intimated to audit.

Details of GST amount not collected from lessee

Sl. No.	Miscellaneous Demand Details	Account Head	Collection Details Rs.	GST (18%) to be collected Rs.
1	Daily Market	1301003	70,03,000/-	12,60,540/-
2	Weekly Market	1301004	39,59,317/-	7,12,677/-
Total			1,09,62,317/-	19,73,217/-
Penalty 18% (1973217 x 18%)				3,55,179/-
Grand Total				23,28,396/-

Reply:

This Audit para has been communicated to the Director of Municipal Administration, vide letter RC.No.13312/MA4/2021, Dated.25.08.2021. In an interim reply, it is stated by the Commissioner of Melur Municipality that action has been taken to collect the pending amount.

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 Lakhs.

Para No.20/2019-20:

As per section 7(I)(d) Schedule II and Sec.52 of Goods and Services Tax Act 2017, 18% GST has to be collected from the lessee of the immovable properties. In cases of GST not collected and GST collected but not remitted into the respective Government head of account, as per Section 122(1)(v), Section 51(6) and 50(1) of GST Act 2017, along with GST, penalty should also be collected and remitted into the respective head of account.

During 2019-2020, 18% GST on the lease amount of immovable property viz Rs.1,07,13,805/- has not been collected which amounts to Rs.19,28,484/- from the Lessee in Theni Allinagaram Municipality. Hence, appropriate action may be taken to collect GST with penalty which works out to Rs.22.76 lakh as detailed below from the lessee and remit into appropriate Government head of account and the fact intimated to audit.

Details of GST amount not collected from lessee

S.No	Demand No.	Name	Details	2019-20 lease amount collected	GST (18%) to be collected
				Amount in Rs.	
1)	BD01/00003	Silambarasan	Weekly market	2336250/-	420525/-
2)	BD01/00002	S.Niranjana	Bus entrance fee	1995000/-	359100/-
3)	LD02/00122	V.Palanikumar	Kamarajar Bus stand, Two wheeler Parking stand	330750/-	59535/-
4)	2018021	Ilangovan	New Bus stand, Two wheeler Parking stand	1545705/-	278227/-
5)	BD01/00056	A.Tamilselvi	New Bus stand, Two wheeler Parking stand	841050/-	151389/-
6)	BD01/00062	R.Gopi	New Bus stand, Two wheeler Parking stand	720000/-	129600/-
7)	2015008	M.Palpandi	Bus stand pay and use toilet	374850/-	67473/-
8)	BD01/00005	M.Palpandi	Bungalow medu pay and use toilet	58968/-	10614/-

S.No	Demand No.	Name	Details	2019-20 lease amount collected	GST (18%) to be collected
				Amount in Rs.	
9)	BD01/00007	Palanikumar	Bus stand Urinal	196350/-	35343/-
10)	BD01/00009	K.Sivachandhran	Old TVS road Gents toilet	37800/-	6804/-
11)	BD01/	P.Ponmani	Pay and use toilet opposite to Women's Police station	66051/-	11889/-
12)	BD01/00006	P.Regupathy	New Bus stand Pay and use toilet	178500/-	32130/-
13)	BD01/00063	V.Palpandian	New Bus stand Pay and use toilet	131000/-	23580/-
14)	BD01/00058	P.Palanikumar	New Bus stand Pay and use toilet	449000/-	80820/-
15)	BD01/00059	P.Thangaperumal	New Bus stand Pay and use toilet	560000/-	100800/-
16)	BD01/00060	T.Pandiarajan	New Bus stand Pay and use toilet	350000/-	63000/-
17)	BD01/00061	C.Aandichamy	New Bus stand Pay and use toilet	70000/-	12600/-
18)	BD01/00123	P.Ramaraj	Kamarajar Bus stand Urinal	50500/-	9090/-
19)	BD01/00064	A.Veerabhathran	Material safety cloak room	115000/-	20700/-
20)	2018020	G.Gajendhran	New and Kamarajar bus stand Flower and murukku business	248063/-	44651/-
21)	BD01/00008	Gopi	Goat slaughter house	58968/-	10614/-
Total				10713805/-	1928484/-
Penalty 18% (1928484 x 18%)					347127/-
Grand Total					2275611/-

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.

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 lakhs.

Para No.10/2019-20:

As per G.O.Ms.No. 73, MAWS (MA IV) dept. Dt: 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) dept, 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 151 properties were re-measured owing to additional buildings / re-measurement and levied enhancement of property tax since II half year of 2017-18 in Mettupalayam Municipality. These properties were not subject to general revision 2018, as required by G.O.73, MAWS (MA IV) dept. Dt: 19.07.2018. However, as the G.O.Ms.No. 150 MAWS (MA IV) dept, dated 19.11.2019 withhold only general revision of property tax, the enhanced property taxes levied on 151 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.17,64,862/-to the municipality upto 2019-20. Therefore the demand of property tax of these 151 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. In interim reply, it is stated by the Commissioner of Mettupalayam Municipality that action has been taken to revise the demand and collect property tax.

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 lakhs.

Para No.49/2019-20:

As per Erode District Collector/District Rural Development Agency Letter RC.No.1496/2018/A3, dated.09.02.2019 and 20.07.2019, Administrative Sanction has been issued for Rs.15.00 lakh to carry out erection of High mast Solar light in the municipal area under Nilgiris Member of Parliament Local Area Development Scheme (MPLADS) for the year 2018-19. The works have been completed by the Contractors and the bill amount have been settled as detailed below.

S.No.	Voucher No. Date	Name of the Work	Name of the Contractor	Administration Sanctioned Amount (Rs.)	Bill Amount
				Amount (Rs.)	
1)	275/ 24.09.19	Installation of High Mast Light in Athani Main Road Junction point	Photon Technologies	8,00,000/-	7,99,616/-
2)	276/ 24.09.19	Installation of LED Solar Light in Kombu Pallam Area	Photon Technologies	2,00,000/-	1,99,568/-
3)	305/ 10.10.19	Installation of LED Solar Light in Ayyappa Nagar and Aandaal Nagar Area	Tee Yes ARR Enterprises	5,00,000/-	4,93,768/-
Total				15,00,000/-	14,92,952/-

It is found in audit that the expenditure for the above Scheme works had been made from the Municipality's Revenue Fund, instead of Nilgiris Member of Parliament Local Area Development Scheme (MPLADS) Fund and also the amount has not been reimbursed from the MPLAD fund till the completion of audit. Therefore the expenditure amount Rs.14,92,952/- has to be claimed from the District Rural Development Agency.

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 their interim reply it is stated by the Commissioner of Sathyamangalam Municipality that action has been taken to receive the amount.

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 Lakhs.

Para No 12/2019-20:

As per Tamilnadu District Municipalities Act 1920 and Water supply bye - law of Ambasamudram municipality, enhanced deposit amount for new water connection in municipal area has been published in Government Gazette of Tirunelveli District as follows.

Sl No.	Type of connection	Enhanced deposit to be collected Rs.
1)	Domestic	7500.00
2)	Commercial	15000.00
3)	Industrial	15000.00

It has been determined to implement the enhanced deposit for new water supply connection as above from 01.04.2019. During 2019-20 audit, it is found that deposit for 119 domestic connections were collected at Rs.3,000/- per connection instead of the enhanced deposit Rs.7,500/-per connection is collected. As a result, the short collection of Rs.5,35,500/- (119 x Rs.4500) should be collected from the respective householders or recover the loss amount from the official 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 was received.

4. Town Panchayats

4.1 Town Panchayats - Introduction

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

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

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

The Town Panchayats are brought under the Tamil Nadu District Municipality Act 1920 by making 73 & 74th amendment in the year 1993. Separate section is provided in the act for Town Panchayats. The Administrative control of the Director of Town Panchayats is brought under the Municipal Administration and Water Supply Department.

4.2 Population as per 2011 Census:

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

4.3 Gradation of Town Panchayats:

As per G.O.(M.S) no.142, Municipal Administration and Water Supply (TPII) Department dated. 21.11.2014 and Government Gazette No.9/02.03.2016, the Town Panchayats are classified as below based on their own revenue sources.

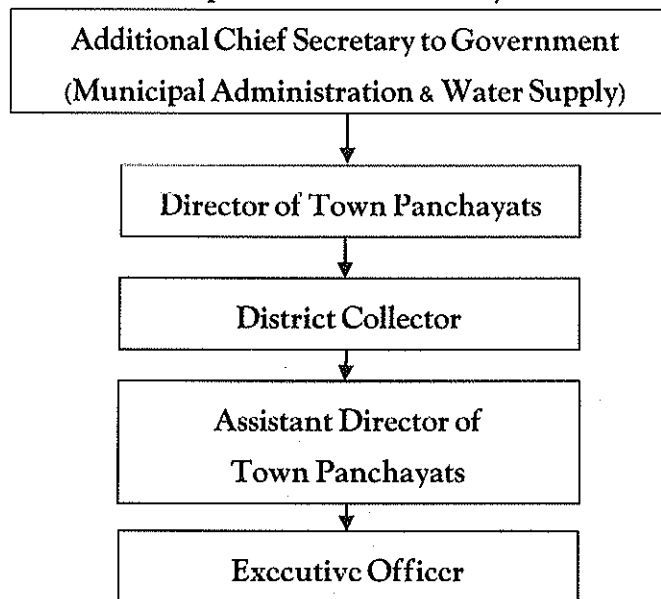
Grade	Average Income for Year	No of TP
		2019-2020
Special Grade	Above Rs.200 Lakhs	64
Selection Grade	Rs.100 Lakhs upto Rs.200 Lakhs	202
First Grade	Rs.50 Lakhs upto Rs.100 Lakhs	200
Second Grade	Below Rs.50 Lakhs	62
Total		528

4.4. Principles and Goals of Town Panchayats:

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

4.5. Administrative set up:

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



4.6. Town Panchayats Administration:

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

4.7. Duties of the Town Panchayats:

1) Providing following Basic Amenities:

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

II) Assessment of Tax and Fees:

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

III) Others:

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

4.8. Revenue of Town Panchayats:

The Town Panchayat revenue comprises of the following:

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

4.9. Services Provided by Town Panchayats:

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

4.10. Income and Expenditure of Town Panchayats - 2019-20:

Out of 528 Town Panchayats, 527 Town Panchayats are consolidated. As per the consolidated accounts, the following are the Expenditure & Income and surplus/deficit and Assets & Liabilities and Accumulated Surplus/Accumulated Deficit for the financial year 2019-20. Individual accounts are enclosed in Annexure Separately.

Note- 2018-19 and 2019-20 audit could not be taken up for Verkilambi Town pan.chayat in Kanyakumari District since the records have been seized by Vigilance and Anti Corruption Department.

Details of Income and Expenditure for the year 2019-20

Expenditure

S.No	Head of Account	Amount (Rs. in Lakhs)
1)	Personal Cost Salaries	48862.17
2)	Personal Cost Others	728.28
3)	Terminal & Retirement Benefits	8126.56
4)	Operating Expenses	57926.88
5)	Repairs and Maintenance	38437.21
6)	Programme Expenses	31742.24
7)	Administrative Expenses	18076.83
8)	Finance Expenses	5818.14
9)	Depreciation	88250.71
Total		297969.02

Income

S.No	Head of Account	Amount (Rs. in Lakhs)
1)	Property Tax	17675.24
2)	Other Taxes	9266.78
3)	Assigned Revenue	13314.59
4)	Devolution Fund	79693.31
5)	Service Charges & Fees	27792.69
6)	Grants and Contributions	34152.67
7)	Sales & Hire charges	6786.94
8)	Other Income	32019.25
9)	Total Income	220701.47
10)	Net Deficit	
	Deficit = 81151.04	
	(-) Surplus = 3883.49	77267.55
	Net Deficit = 77267.55	
Total		297969.02

Details of Assets and Liabilities as on 31.03.2020

Liabilities

S.No	Head of Account	Amount (Rs. in Lakhs)
1)	Loan	13218.32
2)	Contribution from Town Panchayat Fund / Private party / Government	78162194
3)	Grants from Government	224798.54
4)	Accumulated Depreciation	765808.10
5)	Deposit	34038.46
6)	Other Liabilities	34259.00
7)	Out standings	24982.94
8)	Total Liabilities	1878727.30
9)	Net Accumulated Deficit	-328226.51
	Total	1550500.79

Assets

S.No.	Head of Account	Amount (Rs. in lakhs)
1)	Fixed Assets	1286862.11
2)	Stocks	559.43
3)	Taxes and Fees Recoverable	29098.34
4)	Fixed Deposit / Investments	12404.21
5)	Advances	28435.73
6)	Cash and Bank Balances	177963.50
7)	Other Items	15177.47
	Total	1550500.79

As on 31.3.2020 Taxes and fees worth Rs. 29098.34 lakhs remain uncollected. Proper action has to be taken to collect the arrears, otherwise it would affect the own revenue. At the end of the financial year advances are pending worth Rs. 28435.73 lakhs. Action has to be taken to collect the advances pending.

At the end of the financial year, out standing worth Rs. 24982.94 lakhs to be remitted to concerned accounts are shown as Liability. Necessary action has to be taken to remit the same.

4.11. Computerized Tax Collection and Accounting Defects:

From 2013-14 financial year onwards collection of taxes and maintenance of Accounts in 528 Town panchayats are computerized and entrusted to private company namely Primatix Software Solution. There is no Government Order for entrustment of the work to the private company.

This work has been started without uploading the certified accounts and registers and demand and certified subsidiary registers. Due to this, objections were raised by the audit department pointing out the defects, i.e, difference between Demand Collection Balance enclosed with Annual Accounts and the Demand Collection Balance furnished by the Private Company. This defect is not yet rectified.

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

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

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

30% discount on property tax for owner occupation was disallowed during property tax revision of 2008-09. But till date, such discount is being allowed by some Town Panchayats. Due to this revenue loss has been incurred in Town Panchayats. The Private Company is responsible for the defects pointed out.

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

4.111 Town Panchayats - Expenditure, Income, and Liabilities, Assets Accumulated Surplus /

Deficit - 2019-20:

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs. In Lakhs							
Chengalpet Region							
1) Tiruvallur District							
1.	Pallipattu	325.53	226.11	-99.42	2248.31	1687.09	-561.22
2.	Pothatturpettai	604.89	316.76	-288.13	3247.42	2372.44	-874.98
3.	Utthukkottai	485.36	303.62	-181.74	3907.77	2674.70	-1233.08
4.	Arani	405.87	225.80	-180.07	2233.63	1293.91	-939.72
5.	Thirunindravur	1153.92	765.96	-387.96	7480.56	7422.18	-58.39
6.	Thirumazhizai	870.32	706.20	-164.12	7623.17	7758.40	135.23
7.	Naaravarikuppam	612.92	683.16	70.24	3724.19	4195.23	471.05
8.	Ponneri	831.84	676.80	-155.04	6304.78	6535.36	230.59
9.	Meenjoor	968.03	732.55	-235.48	7479.17	8607.34	1128.17
10.	Kummidipoondi	587.18	528.91	-58.27	3486.64	2950.89	-535.75
Total		6845.86	5165.87	-1679.99	47735.64	45497.54	-2238.10
2) Kanchipuram District							
11.	Sriperumpthur	1125.17	966.55	-158.62	7794.95	10801.18	3006.23
12.	Walajabad	425.70	394.59	-31.11	2924.70	2823.99	-100.71
13.	Utthiramerur	843.06	733.61	-109.45	4660.93	5206.76	545.83
14.	Mangadu	1142.98	1201.79	58.81	7620.78	9334.28	1713.5
15.	Kundrathur	1365.45	1517.62	152.17	8930.49	11890.64	2960.15
Total		4902.36	4814.16	-88.20	31931.85	40056.85	8125.00
3) Chengalpet District							
16.	Perungalatur	1389.47	2395.81	1006.34	8963.04	15642.04	6679.00
17.	Peerkkanganarai	651.56	678.93	27.37	4444.48	5562.98	1118.50
18.	Sitlapakkam	1199.47	799.24	-400.23	8046.15	7899.30	-146.85
19.	Thiruneermalai	824.59	756.24	-68.35	5676.11	6031.68	355.57
20.	Madampakkam	1077.78	1042.59	-35.19	8842.76	10768.20	1925.44
21.	Nandhivaram Kooduvancheri	1119.16	1433.14	313.98	7860.09	11193.01	3332.92
22.	Thiruporur	588.58	652.60	64.02	4552.53	6187.06	1634.53
23.	Thirukazhukundram	612.91	605.15	-7.76	5204.04	5671.19	467.15
24.	Mamallapuram	1043.41	885.16	-158.25	5086.07	6422.93	1336.86
25.	Edakazhinadu	1118.31	611.15	-507.16	9625.24	8865.32	-759.92
26.	Acchirapakkam	304.21	177.86	-126.35	2427.42	1761.47	-665.95
27.	Karunguzhi	398.86	249.28	-149.58	3345.76	2909.08	-436.68
Total		10328.31	10287.15	-41.16	74073.69	88914.26	14840.57

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
4) Cuddalore District							
28.	Annamalainagar	603.87	531.02	-72.85	3527.94	3322.56	-205.38
29.	Vadalur	1462.35	921.16	-541.19	9664.13	6629.54	-3034.59
30.	Kurinchipadi	936.14	646.92	-289.22	6160.73	4342.09	-1818.64
31.	Parankipettai	804.20	474.49	-329.71	3749.8	3198.83	-550.97
32.	Bhuvanagiri	858.43	583.43	-275.00	3722.87	2966.67	-756.20
33.	Kattumannarkoil	726.67	584.29	-142.38	4662.62	3541.48	-1121.14
34.	Pennadam	693.80	331.05	-362.75	4186.39	2768.82	-1417.57
35.	Thittakudi	826.45	480.03	-346.42	5254.84	4245.50	-1009.34
36.	Gangaikondan	322.29	192.80	-129.49	1676.54	1126.84	-549.70
37.	Thorapadi	294.39	190.80	-103.59	2230.95	1411.75	-819.20
38.	Melpattampakkam	393.69	227.73	-165.96	2735.42	2024.66	-710.76
39.	Thirumuttam	626.90	331.89	-295.01	4916.47	3341.42	-1575.05
40.	Lalpettai	304.02	268.94	-35.08	2551.67	2064.98	-486.69
41.	Mangalampettai	310.30	193.60	-116.70	2212.43	1313.58	-898.85
42.	Killai	557.99	284.98	-273.01	3400.43	2814.27	-586.16
43.	Sethiyathoppu	243.36	262.47	19.11	1986.32	1970.76	-15.56
	Total	9964.85	6505.60	-3459.25	62639.55	47083.75	-15555.80
Chengalpet Region Grand Total		3204138	2677278	-5268.60	216380.73	221552.40	517167
Vellore Region							
5) Vellore District							
44.	Thakolam	358.83	301.89	-56.94	1865.63	1704.71	-160.92
45.	Nemili	336.41	251.53	-84.88	1643.01	1262.38	-380.63
46.	Panapakkam	362.58	261.85	-100.73	1902.40	1374.33	-528.07
47.	Sholinker	1033.66	745.25	-288.41	5202.01	5397.78	195.77
48.	Kaveripakkam	473.93	309.53	-164.40	3071.29	2251.03	-820.26
49.	Kalavai	361.36	238.56	-122.80	2200.78	1662.01	-538.77
50.	Thimiri	599.11	352.72	-246.39	2415.53	1772.74	-642.79
51.	Thiruvalam	346.26	283.57	-62.69	1979.67	1627.09	-352.58
52.	Ammur	437.43	367.12	-70.31	2032.23	1869.71	-162.52
53.	Vilapakkam	351.92	199.18	-152.74	2671.20	1796.65	-874.55
54.	Pennathur	530.75	336.25	-194.50	2715.14	1895.74	-819.40
55.	Pallikonda	625.00	466.42	-158.58	3292.26	2519.41	-772.85
56.	Odukathur	311.38	234.57	-76.81	2162.39	1876.79	-285.60
57.	Udhayanthiram	323.05	266.05	-57.00	2141.01	1596.07	-544.94
58.	Alangayam	623.90	387.67	-236.23	3810.68	3034.12	-776.56
59.	Natrampalli	364.65	298.21	-66.44	2376.94	2171.23	-205.71
	Total	7440.22	5300.37	-2139.85	41482.17	33811.79	-7670.38

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs. In Lakhs							
6) Tiruvannamalai District							
60.	Chengam	903.54	556.02	-347.52	4458.63	7117.82	2659.19
61.	Polur	893.89	610.61	-283.28	3630.89	3556.05	-74.84
62.	Kilpaennathur	502.15	367.28	-134.87	3400.39	2870.42	-529.97
63.	Pudupalayam	515.99	402.39	-113.60	1829.32	1723.21	-106.11
64.	Vettavalam	338.9	350.54	11.64	2139.15	1968.46	-170.69
65.	Kannamangalam	217.98	164.44	-53.54	1266.91	931.26	-335.65
66.	Desur	181.13	164.54	-16.59	1267.70	874.09	-393.61
67.	Kalampur	466.05	251.89	-214.16	2650.92	1904.22	-746.70
68.	Peranamallur	209.48	160.81	-48.67	1275.41	1088.15	-187.26
69.	Chetpet	725.32	480.88	-244.44	3066.52	2695.90	-370.62
Total		4954.43	3509.40	-1445.03	24985.84	24729.58	-256.26
7) Viluppuram District							
70.	Ulundurpet	1451.14	616.52	-834.62	8298.75	6801.96	-1496.79
71.	Gingee	730.14	519.26	-210.88	5107.55	3751.84	-1355.71
72.	Kottakkuppam	1119.42	609.26	-510.16	6633.76	5049.13	-1584.63
73.	Valavanur	824.57	330.82	-493.75	5133.49	3222.97	-1910.52
74.	Vikravandi	498.83	539.90	41.07	1987.54	1723.03	-264.51
75.	Thirukoyilur	752.08	603.79	-148.29	5914.50	5416.41	-498.09
76.	Vadakanandal	480.83	420.75	-60.08	4646.16	3715.94	-930.22
77.	Ananthapuram	306.28	144.49	-161.79	1825.46	1202.51	-622.95
78.	Chinna salem	566.01	526.14	-39.87	3492.64	3004.00	-488.64
79.	Thiyagaduruvam	584.96	520.48	-64.48	4490.23	3755.05	-735.18
80.	Sankarapuram	616.02	369.31	-246.71	3393.51	2896.51	-497.00
81.	Thiruvannainallir	515.37	384.68	-130.69	2589.10	1788.02	-801.08
82.	Arakandanallur	214.92	115.51	-99.41	1438.44	847.61	-590.83
83.	Manalurpet	379.79	172.36	-207.43	2385.06	1170.81	-1214.25
84.	Marakanam	581.81	576.72	-5.09	4836.84	5175.43	338.59
Total		9622.17	6449.99	-3172.18	62173.03	49521.30	-12651.73
Vellore Region Grand Total		22016.82	15259.76	-6757.06	128641.04	108062.67	-20578.37
Salem Region							
8) Salem District							
85.	Ayothiyapattinam	378.83	290.32	-88.51	1915.86	1415.26	-500.60
86.	Valapadi	488.29	446.94	-41.35	3527.96	2684.14	-843.82
87.	Pethanaickenpalayam	825.56	540.72	-284.84	5383.53	4048.99	-1334.54
88.	Thammampatty	596.79	544.94	-51.85	4603.80	4105.86	-497.94
89.	Kannankurichi	680.47	563.73	-116.74	3562.88	2639.73	-923.15
90.	Panamarathupatty	556.74	286.02	-270.72	2390.00	2166.55	-223.45

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs. In Lakhs							
91.	Keeripatty	299.05	279.44	-19.61	1600.68	1395.45	-205.23
92.	Elampillai	363.38	313.57	-49.81	1889.36	1369.07	-520.29
93.	Gangavalli	384.76	323.29	-61.47	2839.99	2088.43	-751.56
94.	Yethapur	419.99	355.99	-64.00	2207.90	1958.86	-249.04
95.	Thedavur	470.53	227.81	-242.72	2647.91	1858.72	-789.19
96.	Belur	248.58	221.96	-26.62	2301.78	1794.30	-507.48
97.	Sendarapatti	517.15	400.85	-116.30	3174.31	2587.83	-586.48
98.	Veeraganur	551.59	375.35	-176.24	3138.23	2391.17	-747.06
99.	Attayampatty	552.87	318.84	-234.03	2867.85	2172.79	-695.06
100.	Mallur	321.59	249.55	-72.04	1635.16	1254.78	-380.38
101.	Edanganasalai	794.81	629.36	-165.45	3908.31	3256.79	-651.52
102.	Karuppur	501.63	394.57	-107.06	2458.15	3078.72	620.57
103.	Sankari	833.80	817.68	-16.12	3252.09	3366.40	114.31
104.	Pollampatty	399.82	261.70	-138.12	2329.99	1645.54	-684.45
105.	Veerakkalpudur	569.28	540.45	-28.83	2308.45	1792.59	-515.86
106.	Omalar	792.41	580.12	-212.29	2596.11	2303.92	-292.19
107.	Kadayampatty	422.83	306.18	-116.65	2237.32	1547.89	-689.43
108.	Tharamangalam	900.43	726.86	-173.57	3421.97	2571.84	-850.13
109.	Jalagandapuram	774.59	556.97	-217.62	3609.41	3887.25	277.84
110.	Vanavasi	394.41	306.56	-87.85	1939.04	1676.93	-262.11
111.	Kolathur	486.96	450.05	-36.91	2591.13	2186.64	-404.49
112.	Arasiramani	436.35	362.10	-74.25	2708.40	2107.45	-600.95
113.	P.N.Patty	971.28	818.58	-152.70	4831.64	3899.99	-931.65
114.	Thevur	272.99	229.88	-43.11	1293.29	1119.46	-173.83
115.	Mecheri	740.02	483.50	-256.52	4365.60	2885.48	-1480.12
116.	Konganapuram	566.91	301.89	-265.02	3667.14	3172.78	-494.36
117.	Nangavalli	468.57	335.33	-133.24	2664.05	1989.14	-674.91
Total		17983.26	13841.10	-4142.16	95869.29	78420.74	-17448.55
9) Dharmapuri District							
118.	B.Mallapuram	314.49	403.82	89.33	2428.97	2620.39	191.42
119.	Harur	817.78	785.64	-32.14	4000.17	3457.35	-542.82
120.	Kadatur	374.80	337.22	-37.58	2294.94	1694.43	-600.51
121.	Kambainallur	324.55	301.25	-23.30	3126.25	2109.68	-1016.57
122.	Karimangalam	457.54	393.70	-63.84	3537.73	2676.96	-860.77
123.	Marandahalli	480.77	358.58	-122.19	3695.32	3603.31	-92.01
124.	Palacode	839.00	663.98	-175.02	4137.31	3610.91	-526.40
125.	Papparapatti	457.37	363.38	-93.99	4011.57	3340.11	-671.46
126.	Pappireddipatti	247.01	253.21	6.20	1989.51	1488.62	-500.89
127.	Pennagaram	459.00	501.16	42.16	3425.93	2848.28	-577.65
Total		4772.31	4361.94	-410.37	32647.70	27450.04	-5197.66

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs. In Lakhs							
10) Namakkal District							
128.	Mallasamudiram	624.29	372.31	-251.98	3244.58	2356.86	-887.72
129.	Alampalayam	939.16	400.04	-539.12	4827.64	3555.64	-1272.00
130.	Padaveedu	542.81	279.88	-262.93	4197.35	2935.96	-1261.39
131.	Pandamangalam	185.46	201.18	15.72	1002.91	831.70	-171.21
132.	paramathi	367.06	351.70	-15.36	2607.02	2132.14	-474.88
133.	Pothanur	575.00	534.82	-40.18	4168.45	3404.31	-764.14
134.	Velur	870.68	612.05	-258.63	5620.06	4424.88	-1195.18
135.	Mohanur	694.55	430.03	-264.52	4335.89	3121.29	-1214.60
136.	Senthamangalam	603.73	438.09	-165.64	4082.54	3552.79	-529.75
137.	Namagripettai	896.51	454.36	-442.15	5294.87	3881.93	-1412.94
138.	Erumapatty	582.91	327.26	-255.65	4501.78	2432.75	-2069.03
139.	Pillanallur	373.00	299.31	-73.69	2684.27	2372.37	-311.90
140.	Kalapanayakenpatty	306.79	314.46	7.67	3117.10	2199.04	-918.06
141.	Vennanthur	444.47	302.88	-141.59	2643.93	1978.64	-665.29
142.	Athanur	356.40	230.32	-126.08	1740.06	1309.16	-430.90
143.	Seerapalli	505.40	305.37	-200.03	3741.75	2076.74	-1665.01
144.	Venkarai	364.99	173.06	-191.93	1942.30	1275.60	-666.70
145.	R.Pattinam	377.57	168.51	-209.06	2545.82	1901.29	-644.53
146.	R.Pudupatty	294.92	232.99	-61.93	2877.18	1789.50	-1087.68
Total		9905.70	6428.62	-3477.08	65175.50	47532.59	-17642.91
11) Krishnagiri District							
147.	Kelamangalam	445.01	363.26	-81.75	2847.88	2124.96	-722.92
148.	Kaveripattinam	477.02	339.67	-137.35	3421.28	2651.63	-769.65
149.	Nagonajahalli	276.49	217.55	-58.94	1866.61	1442.90	-423.71
150.	Bargur	751.17	533.77	-217.40	3477.70	2968.79	-508.91
151.	Uthangarai	591.08	522.73	-68.35	3785.17	3591.21	-193.96
152.	Denkanikottai	798.52	525.43	-273.09	5152.59	3766.30	-1386.29
Total		3339.29	2502.41	-836.88	20551.23	16545.79	-4005.44
12) Karur District							
153.	Puliyur	457.33	297.12	-159.91	2503.14	1837.19	-665.95
154.	TamilNadu Kagitha Alai	621.77	549.69	-72.08	3655.17	2740.99	-914.18
155.	Pallapatti	1121.07	601.78	-519.29	5673.86	3583.70	-2090.16
156.	Punjai pugalur	909.08	675.90	-233.18	5057.50	3591.99	-1465.51
157.	Uppidamangalam	592.78	375.91	-216.87	3362.71	2337.91	-1024.80
158.	Punjai Thottakuruchi	413.65	278.47	-135.18	2892.03	1950.40	-941.63
159.	Maruthur	384.86	131.44	-253.42	3157.95	1973.81	-1184.14
160.	Nangavaram	684.37	235.29	-449.08	5007.62	3173.67	-1833.95
161.	Aravakkuruchi	589.39	486.59	-102.80	4912.63	3211.41	-1701.22
162.	Krishnarayapuram	361.37	248.50	-112.87	2549.82	1601.47	-948.35
163.	Palaya jeyankonda solapuram	280.30	175.54	-104.76	3309.23	1813.35	-1495.88
Total		6415.97	4056.53	-2359.44	42081.66	27815.89	-14265.77
Salem Region Grand Total		42416.53	31190.60	-11225.93	256325.38	197765.05	-58560.33

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Tiruppur Region							
Rs.In Lakhs							
13) Coimbatore District							
164.	Madukkarai	1471.01	988.44	-482.57	6236.26	5512.78	.723.48
165.	P.N.Palayam	1172.09	896.82	-275.27	6372.20	5473.82	-898.38
166.	Sirumugai	496.59	313.31	-183.28	3452.06	2494.30	-957.76
167.	Karamadai	1784.63	1510.13	-274.50	6297.87	7014.06	716.19
168.	Gudalur	2037.46	1260.09	-777.37	6030.72	5990.86	-39.86
169.	Dhaliyur	581.21	372.52	-208.69	4393.00	3436.67	-956.33
170.	Veerapandi	1209.65	751.19	-458.46	6732.26	5676.14	-1056.12
171.	Chettipalayam	587.17	526.12	-61.05	2875.22	2890.11	14.89
172.	Vedapatti	592.32	364.00	-228.32	3946.55	2901.58	-1044.97
173.	Perur	621.61	362.53	-259.08	4807.32	4128.26	-679.06
174.	Thenkarai	408.95	280.01	-128.94	3560.24	2688.73	-871.51
175.	T.m.palayam	525.83	328.12	-197.71	3259.60	2335.73	-923.87
176.	Alandurai	372.28	355.41	-16.87	3780.29	3036.61	-743.68
177.	Pooluvapatti	665.22	342.91	-322.31	4710.92	3292.93	-1417.99
178.	NSN.Palayam	833.08	612.00	-221.08	4284.08	3426.85	-857.23
179.	Sarcarsamakulam	1171.80	879.19	-292.61	3933.02	3370.68	-562.34
180.	Idigarai	758.54	543.73	-214.81	4387.51	3547.70	-839.81
181.	Thondamuthur	576.39	409.05	-167.34	4415.83	3135.66	-1280.17
182.	Ettimadai	465.98	342.14	-123.84	2924.93	2472.36	-452.57
183.	Irugur	1037.68	1057.34	19.66	5086.68	6284.48	1197.80
184.	Vellalore	1181.74	912.66	-269.08	7235.00	7520.82	285.82
185.	Annur	963.11	781.08	-182.03	3959.89	3384.98	-574.91
186.	Sulur	1196.19	1107.54	-88.65	5509.34	5351.62	-157.72
187.	Karumathampatti	1554.65	1703.73	149.08	7039.44	7476.15	436.71
188.	Pallapalayam	623.91	419.68	-204.23	3691.93	2886.71	-805.22
189.	Kannampalayam	639.53	819.40	179.87	4552.40	4475.77	-76.63
190.	Mopperipalayam	612.57	607.05	-5.52	3163.97	3259.34	95.37
191.	Ok.mandapam	671.55	709.72	38.17	3084.23	3148.32	64.09
192.	Kinathukadavu	588.14	382.29	-205.85	2895.29	2422.18	-473.11
193.	Samathur	333.94	179.73	-154.21	1587.30	1310.11	-277.19
194.	Kottur	764.42	555.05	-209.37	4075.97	3115.42	-960.55
195.	Zaminuthukuli	651.11	465.42	-185.69	3109.85	2561.14	-548.71
196.	Anamalai	675.46	442.32	-233.14	3692.24	2725.93	-966.31
197.	Vettaikaranpudur	490.42	451.77	-38.65	2940.98	2497.52	-443.46
198.	Odayakulam	524.47	423.73	-100.74	2907.45	2227.96	-679.49
199.	Perianegamam	427.10	238.73	-188.37	2346.20	1659.93	-686.27
200.	Suleswaranpatti	559.01	485.14	-73.87	3004.10	3040.72	36.62
Total		29826.81	23180.09	-6646.72	156282.14	138174.93	-18107.21

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs.In Lakhs							
14) Erode District							
201.	Chennimalai	601.48	481.86	-119.62	4249.45	3005.56	-1243.89
202.	Karumandi Sellipalayam	1271.50	844.18	-427.32	6291.87	4359.34	-1932.53
203.	Perundurai	1171.14	922.31	-248.83	8487.56	6956.86	-1530.70
204.	Chithode	381.75	383.74	1.99	2521.63	1879.40	-642.23
205.	Appakudal	438.84	322.41	-116.43	2384.95	1725.48	-659.47
206.	Vengambur	304.93	203.20	-101.73	1964.04	1417.74	-546.30
207.	Sivagiri	651.02	455.10	-195.92	3927.68	2846.07	-1081.61
208.	Kodumudi	603.66	378.45	-225.21	3334.51	2317.58	-1016.93
209.	Nasiyanur	587.32	387.27	-200.05	3034.36	2105.72	-928.64
210.	Kanjikoil	479.82	373.35	-106.47	2692.46	1932.22	-760.24
211.	Pallapalayam	351.65	201.20	-150.45	2022.03	1405.01	-617.02
212.	P.Mettupalayam	310.87	183.25	-127.62	1744.89	1331.55	-413.34
213.	salangapalayam	580.90	352.50	-228.40	3097.25	2487.20	-610.05
214.	Nallampatti	166.75	100.87	-65.88	1322.09	905.72	-416.37
215.	Kollankoil	328.06	197.07	-130.99	2433.25	1674.63	-758.62
216.	Vellotamparappu	304.47	164.76	-139.71	2221.96	1519.14	-702.82
217.	Chenna samuthiram	366.32	239.69	-126.63	2361.32	1860.39	-500.93
218.	Jambai	761.81	397.37	-364.44	3104.29	2213.40	-890.89
219.	Kilampadi	286.27	207.02	-79.25	1704.26	1274.70	-429.56
220.	Unjalur	121.66	88.90	-32.76	711.41	496.86	-214.55
221.	Pethampalayam	340.72	211.71	-129.01	1947.39	1459.91	-487.48
222.	Vaniputhur	424.37	246.30	-178.07	2452.45	1743.06	-709.39
223.	Lamkkampatti	582.13	370.25	-211.88	2339.47	1929.10	-410.37
224.	Bhavanisagar	433.74	292.19	-141.55	2224.16	1636.14	-588.02
225.	Nambiyur	735.75	526.23	-209.52	3975.86	3065.60	-910.26
226.	Anthiyur	1065.86	711.78	-354.08	3583.14	2848.66	-734.48
227.	Periya Kodiveri	561.38	238.14	-323.24	2797.34	1923.43	-873.91
228.	Kugalur	524.55	303.29	-221.26	3137.51	2106.86	-1030.65
229.	Athani	365.93	242.83	-123.10	2050.07	1414.24	-635.83
230.	Ariyappam palayam	421.64	332.41	-89.23	2274.22	1977.39	-296.83
231.	Kasipalayam (Gobi)	392.08	182.48	-209.60	2240.31	1501.86	-738.45
232.	Nejunchipettai	317.68	182.29	-135.39	1847.86	1328.15	-519.71
233.	Aval Pondurai	520.50	314.13	-206.37	3407.49	2317.60	-1089.89
234.	Pasur	145.17	111.50	-33.67	1080.00	752.65	-327.35
235.	Modakurichi	417.78	280.67	-137.11	2839.66	1839.10	-1000.56
236.	Kolappalur	357.83	268.36	-89.47	2059.07	1573.07	-486.00
237.	Elathur	401.87	201.94	-199.93	2498.34	1606.68	-891.66
238.	Ammappettai	536.43	302.69	-233.74	2174.18	1538.55	-635.63

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs.In Lakhs							
239.	Olagadam	351.82	217.22	-134.60	2050.96	1381.37	-669.59
240.	Vadugapatti	309.40	211.26	-98.14	2369.29	1644.24	-725.05
241.	Kempanaickan palayam	394.70	305.32	-89.38	2058.85	1716.31	-342.54
242.	Arachalur	573.79	477.46	-96.33	3116.75	2155.41	-961.34
Total		20245.34	13414.95	-6830.39	114135.63	83173.95	-30961.68
15) Tiruppur District							
243.	Avinashi	1215.42	867.55	-347.87	5878.97	4993.13	-885.84
244.	Thirumuruganpoondi	1209.02	1031.42	-177.60	5565.35	5704.09	138.74
245.	Samalapuram	695.97	807.96	111.99	2860.14	2949.74	89.60
246.	Kaniyur	236.04	178.38	-57.66	1289.38	958.50	-330.88
247.	Thali	307.44	203.08	-104.36	2280.01	1702.40	-577.61
248.	Madathukulam	686.65	377.44	-309.21	3333.01	2759.03	-573.98
249.	Komaralingam	431.35	317.90	-113.45	3474.98	2684.60	-790.38
250.	Sankaramanallur	389.15	291.39	-97.76	2127.59	2025.70	-101.89
251.	Muthur	627.58	442.87	-184.71	3608.15	2927.81	-680.34
252.	Kolathupalayam	588.72	551.03	-37.69	4044.98	3583.45	-461.53
253.	Chinnakkampalayam	556.75	301.97	-254.78	3423.66	2468.59	-955.07
254.	Ruthravathi	365.14	218.83	-146.31	3774.28	2579.67	-1194.61
255.	Kannivadi	452.52	226.61	-225.91	2747.02	1824.20	-922.82
256.	Mulanur	736.70	687.18	-49.52	4822.30	3777.07	-1045.23
257.	Kunnathur	394.50	354.85	-39.65	1970.71	3128.91	1158.20
258.	Uthukkuli	429.18	338.91	-90.27	2271.11	1573.53	-697.58
Total		9322.13	7197.37	-2124.76	53471.64	45640.42	-7831.22
16) Nilgiris District							
259.	Adhigaratty	167.91	357.03	110.91	3666.02	3118.81	-547.21
260.	Bikkatty	264.65	167.62	-97.03	2521.46	2014.23	-507.23
261.	Devershola	1044.47	374.35	-670.12	2928.81	3687.35	758.54
262.	Hulical	566.97	327.27	-239.70	4065.79	2802.53	-1263.26
263.	Ketti	870.70	471.03	-399.67	5438.02	4653.06	-784.96
264.	Jegathala	558.01	355.35	-202.66	4280.12	4169.22	-110.90
265.	Kilkundha	571.21	276.52	-294.69	3570.58	2436.37	-1134.21
266.	Kotagiri	1148.18	742.29	-405.89	9521.92	6777.32	-2744.60
267.	Ovelly	746.74	805.19	58.45	2853.59	3405.55	551.96
268.	Naduvattam	386.66	310.21	-76.45	2125.10	2227.89	102.79
269.	Sholur	474.41	343.81	-130.60	3142.92	2916.40	-226.52
Total		7099.94	4530.67	-2569.27	44114.33	38208.73	-5905.60
Tiruppur Region Grand Total		66494.22	48323.08	-18171.14	368003.74	305198.03	-62805.71

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Tiruchirappalli Region							
17) Pudukkottai District							
270.	Karampakudi	428.76	451.55	22.79	2678.44	2773.86	95.42
271.	Iluppur	512.06	360.30	-151.76	3020.97	2678.97	-342.00
272.	Keeranur	430.99	420.16	-10.83	1225.58	1622.41	396.83
273.	Ponnamaravathi	676.98	527.11	-149.87	3333.55	3299.21	-34.34
274.	Alangudi	535.00	368.73	-166.27	1963.55	1922.70	-40.85
275.	Annavasal	403.45	235.21	-168.24	2405.69	2047.85	-357.84
276.	Keeramangalam	362.61	247.27	-115.34	1638.49	1570.98	-67.51
277.	Arimalam	364.42	298.77	-65.65	1902.54	1646.02	-256.52
Total		3714.27	2909.10	-805.17	18168.81	17562.00	-606.81
18) Thanjavur District							
278.	Vallam	617.31	445.78	-171.53	5091.34	4785.69	-305.65
279.	Melathirupanthuthi	267.87	247.96	-19.91	1668.26	1654.07	-14.19
280.	Melatur	321.52	261.77	-59.75	2806.81	2049.68	-757.13
281.	Ammappettai	407.28	401.16	-6.12	2095.63	2427.98	332.35
282.	Mathukur	523.62	402.55	-121.07	3308.04	3409.48	101.44
283.	Solapuram	237.99	208.62	-29.37	1346.50	1269.39	-77.11
284.	Tthirupanthal	302.00	232.47	-69.53	1919.09	2257.88	338.79
285.	Thirukattupalli	471.48	446.46	-25.02	1869.79	2022.55	152.76
286.	Thiruvaiyaru	796.06	378.28	-417.78	3262.01	2834.27	-427.74
287.	Peravurani	647.38	834.71	187.33	4711.98	5323.01	611.03
288.	Thiruvaidaimaruthur	379.67	398.87	19.20	2759.94	2512.01	-247.93
289.	Athirampattinam	938.51	609.37	-329.14	4755.34	5017.01	261.67
290.	Tharasuram	325.48	360.19	34.71	2067.63	1658.29	-409.34
291.	Thirunageswaram	454.18	403.17	-51.01	2474.87	2403.10	-71.77
292.	Perumagalur	351.17	180.22	-170.95	2328.09	1535.39	-792.70
293.	Aaduthurai	398.83	306.16	-92.67	2154.49	1965.63	-188.86
294.	Swamimalai	365.99	229.95	-136.04	1632.38	1422.48	-209.90
295.	Papanasam	419.06	480.05	60.99	2601.97	3136.94	534.97
296.	Thirupuvanam	303.72	348.05	44.33	1786.46	2274.86	488.40
297.	Veppathur	224.47	229.25	4.78	1570.34	1577.43	7.09
298.	Ayyampettai	687.69	300.01	-387.68	2623.07	2226.76	-396.31
299.	Orathanadu	616.85	372.63	-244.22	5895.35	5660.03	-235.32
Total		10058.13	8077.68	-1980.45	60729.38	59423.93	-1305.45
19) Tiruvarur District							
300.	Muthupettai	538.81	339.61	-199.20	3446.69	3068.88	-377.81
301.	Nannelam	512.59	428.28	-84.31	2953.49	1198.40	-1755.09
302.	Valankaiman	328.10	317.42	-10.68	1404.18	1030.07	-374.11
303.	Kudavasal	277.62	180.62	-97.00	923.79	1591.00	667.21

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
304.	Peralam	358.69	273.78	-84.91	2395.89	903.44	-1492.45
305.	Needamangalam	302.29	391.55	89.26	2011.08	1638.70	-372.38
306.	Kodaracheri	429.00	217.43	-211.57	2129.83	2457.93	328.10
Total		2747.10	2148.69	-598.41	15264.95	11888.42	-3378.53
20) Ariyalur District							
307.	Udaiyarpalayam	536.99	468.04	-68.95	2852.39	2410.05	-442.34
308.	Varatharajanpettai	100.07	173.18	-226.59	2596.64	1654.67	-941.97
Total		937.06	641.52	-295.54	5449.03	4064.72	-1384.31
21) Nagapattinam District							
309.	Kuthalam	633.92	508.73	-125.19	3249.46	2545.86	-703.60
310.	Vaithieswaeankovil	438.47	324.84	-113.63	2806.73	2184.53	-622.20
311.	Kelvelur	328.87	216.53	-112.34	1833.51	1689.21	-144.30
312.	Thittacheri	397.00	190.32	-206.68	2145.37	1500.00	-639.37
313.	Thrangampdi	720.30	463.88	-256.42	4591.67	3962.44	-629.23
314.	Manalmedu	460.77	267.91	-192.86	2654.38	2266.93	-387.45
315.	Thalainayiru	703.63	584.23	-119.40	5187.61	4219.02	-968.59
316.	Vellankanni	908.54	536.66	-371.88	8811.84	8462.01	-349.83
Total		4591.50	3093.10	-1498.40	31280.57	26836.00	-4444.57
22) Perambalur District							
317.	Lappaikudikadu	360.06	280.97	-79.09	1503.46	1588.19	84.73
318.	Kurumbalur	513.45	244.44	-269.01	3621.28	2610.81	-1010.47
319.	Poolampaadi	362.85	215.76	-147.09	3206.46	2307.50	-898.96
320.	Arumbavur	417.04	295.08	-121.96	3311.32	2575.75	-735.57
Total		1653.40	1036.25	-617.15	11642.52	9082.25	-2560.27
23) Tiruchirapalli District							
321.	Kallakudi	469.50	336.66	-132.84	1846.52	1335.74	-510.78
322.	Kattuputhur	463.15	345.62	-117.53	1985.86	1580.19	-405.67
323.	Lalgudi	703.25	460.14	-243.11	3125.20	2378.33	-746.87
324.	Mannachanallur	628.66	567.94	-60.72	3191.41	2479.91	-711.50
325.	Musiri	931.27	002.14	-129.13	6550.79	4387.07	-2171.71
326.	Sirugamani	436.64	262.75	-173.89	2449.71	2004.24	-445.47
327.	Thottiyam	487.44	386.87	-100.57	2328.89	1842.04	-486.85
328.	Balakrishnampatti	320.91	242.34	-78.57	1528.62	1245.10	-283.52
329.	Kutthappar	333.12	262.54	-70.58	2178.83	1444.96	-733.87
330.	Mettupalaiyam	344.31	299.10	-45.21	1386.27	1386.27	0.00
331.	Ponnampatti	524.82	311.49	-213.33	3087.42	2552.70	-534.72
332.	Boovalur	271.57	243.12	-28.45	1023.69	983.04	-40.65
333.	Pulampadi	380.86	214.73	-166.13	1303.62	1018.95	-284.67
334.	S.Kannanur	1023.52	635.54	-387.98	4390.58	3749.75	-640.83
335.	Thathaiyankarpettai	452.67	384.10	-68.57	2521.64	1705.41	-816.23
336.	Uppliyapuram	316.31	222.39	-93.92	1426.22	1156.46	-269.76
Total		8088.00	5977.47	-2110.53	40333.26	31250.16	-9083.10
Tiruchirapalli Region Grand Total		31789.46	23883.81	-7905.65	182888.52	160107.48	-22761.04

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Madurai Region							
24) Madurai District							
337.	Paravai	968.24	656.18	-312.06	5732.50	3882.68	-1849.82
338.	Vadipatti	771.45	559.88	-211.57	5291.69	4827.97	-463.72
339.	Alanganallur	508.91	323.47	-185.44	2623.98	1826.90	-797.08
340.	A.Vallalapatti	326.30	153.06	-173.24	2540.29	1868.82	-671.47
341.	Sholavanthan	635.77	724.70	88.93	3407.78	2486.90	-920.88
342.	Palamedu	372.49	239.86	-132.63	2865.20	2023.62	-841.58
343.	T.Kallupatti	724.09	368.30	-355.79	3672.72	2601.97	-1070.75
344.	Peraiyur	591.35	303.14	-288.21	3004.24	2847.90	-1056.34
345.	Ezhumalai	723.10	299.41	-423.69	4975.28	3329.19	-1646.09
Total		562170	3628.00	-1993.70	35013.68	25695.95	-9317.73
25) Theni District							
346.	Palanichettipatti	674.16	359.62	-314.54	4762.83	3678.41	-1084.42
347.	Boothipuram	441.53	388.69	-52.84	3692.52	2713.85	-978.67
348.	Hiwavis	165.87	152.77	-13.10	1056.99	1273.47	216.48
349.	Markayankottai	474.82	211.66	-263.16	3024.26	1979.89	-1044.37
350.	Pannaipuram	262.51	219.05	-43.46	2032.74	1640.29	-392.45
351.	Melachokkanathapuram	524.04	584.21	60.17	7807.79	7365.87	-441.92
352.	Veerapandi	800.47	715.67	-84.80	6200.23	4421.75	-1778.48
353.	B.Meenakshipuram	237.25	267.09	29.84	2138.16	1741.34	-396.82
354.	Kombai	665.60	436.71	-228.89	4243.44	3164.80	-1078.64
355.	Aundipatti	1041.01	752.20	-288.81	5690.32	4406.77	-1283.55
356.	Hanumanthanpatti	360.78	264.65	-96.13	2666.13	1959.15	-706.98
357.	Kamayakoundanpatti	652.87	389.81	-263.06	4238.01	2997.25	-1240.76
358.	C.Pudhupatti	486.99	239.28	-247.71	3303.45	2386.78	-916.67
359.	Genguaripatti	486.84	377.51	-109.33	3518.68	2411.77	-1106.91
360.	Vadugapatti	450.34	301.85	-148.49	3210.31	3042.63	-167.68
361.	Uthamapalayam	710.80	530.16	-180.64	4589.93	3839.40	-750.53
362.	Thamaraikulam	404.37	227.94	-176.43	3291.33	2329.19	-962.14
363.	Thevaram	556.23	481.83	-74.40	3761.37	2874.97	-886.40
364.	Kuchanaur	386.32	204.02	-182.30	3628.30	3106.31	-521.99
365.	Odaipatti	473.15	386.16	-86.99	3941.58	3197.47	-744.11
366.	Thenkarai	671.10	489.28	-181.82	4498.39	3339.41	-1158.98
367.	Devadhanapatti	498.41	466.51	-31.90	3145.22	2957.65	-187.57
Total		11425.46	8446.67	-2978.79	84441.98	66828.42	-17613.56

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
26) Dindigul District							
368.	Nilakkottai	976.03	834.16	-141.87	5506.88	4969.35	.537.53
369.	Agaram	592.55	400.00	-192.55	3874.72	3405.27	-469.45
370.	Thadikombu	779.63	486.55	-293.08	4273.23	3545.96	-727.27
371.	Chinnalapatti	929.77	645.02	-284.75	5463.86	3554.52	-1909.34
372.	Eriodu	462.74	284.53	-178.21	2770.58	2004.78	-765.80
373.	Pannaikkadu	228.62	207.31	-21.31	2453.31	1631.01	-822.30
374.	Aayakudi	843.16	676.83	-166.33	3518.05	2872.55	-645.50
375.	Sriramapuram	376.29	304.04	-72.25	2445.02	2004.28	-440.74
376.	Palayam	510.49	354.00	-156.49	3495.95	2573.37	-922.58
377.	Ammayanayakkanur	632.10	474.59	-157.51	4490.00	3254.35	-1235.65
378.	Vedachanthur	602.23	418.43	-183.80	3545.37	2628.61	-916.76
379.	Ayyampalayam	351.66	265.28	-86.38	1746.87	1170.34	-576.53
380.	Chithaiankottai	441.01	271.25	-169.76	2244.43	1749.50	-494.93
381.	Kannivadi	434.68	303.82	-130.86	2545.47	1662.67	-882.80
382.	Natham	984.90	754.18	-230.72	7648.50	5502.59	-2145.91
383.	Ayyalur	586.43	350.44	-235.99	3496.22	2703.50	-792.72
384.	Sevugampatti	411.29	366.28	-45.01	2162.15	1863.00	-299.15
385.	Balamudram	633.46	535.69	-97.77	2300.51	2014.60	-285.91
386.	Keeranur	243.27	197.67	-45.60	1571.33	1160.01	-411.32
387.	Batlagundu	724.82	539.38	-185.44	3564.39	2824.37	-740.02
388.	Pattiveeranpatti	266.56	201.55	-65.01	1756.43	1170.58	-585.85
389.	Vadamadurai	737.96	492.61	-245.35	4464.12	3262.54	-1201.58
390.	Neikkarapatti	438.22	261.01	-177.21	2501.52	1725.68	-775.84
Total		13187.87	9624.62	-3563.25	77838.91	59253.43	-18585.48
27) Sivagangai District							
391.	Manamadurai	911.65	680.68	-230.97	5612.70	5714.16	101.46
392.	Tiruppuvanam	724.02	568.04	-155.98	2377.98	3363.47	985.49
393.	Ilayangudi	883.63	598.37	-285.26	3055.64	2703.39	-352.25
394.	Naattarasankottai	292.95	192.92	-100.03	1876.75	1419.05	-457.7
395.	Pudhuvayal	419.92	267.70	-152.22	2283.61	2005.13	-278.48
396.	Kottaiyur	1099.17	503.25	-595.92	5321.26	3744	-1577.26
397.	Kandanur	279.72	137.55	-142.17	2551.82	1557.57	-994.25
398.	Pallathur	441.17	285.65	-155.52	2704.5	1753.46	-951.04
399.	Kaanadukathan	364.97	152.62	-212.35	2567.67	1628.90	-938.77
400.	Nerkuppai	259.13	206.30	-52.83	1836.96	1580.84	-256.12
401.	Singampunari	701.22	536.61	-164.61	4765.08	4059.32	-705.76
402.	Tiruppathur	1258.66	679.62	-579.04	7045.28	6529.06	-516.22
Total		7636.21	4809.31	-2826.90	41999.25	36058.35	-5940.90

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs.In Lakhs							
28) Ramanathapuram District							
403.	RSMangalam	488.83	323.09	-165.74	2011.19	1905.11	-106.08
404.	Mandapam	440.78	381.37	-59.41	3514.81	3556.61	41.80
405.	Abiramam	210.98	163.33	-47.65	1268.43	1150.98	-117.45
406.	Kamuthi	523.26	325.55	-197.71	2621.5	1887.69	-733.81
407.	Mudhukulathur	697.48	407.35	-290.13	3843.20	3532.89	-310.31
408.	Thondi	608.35	478.30	-130.05	3334.30	3225.75	-108.55
409.	Sayalkudi	430.05	312.71	-117.34	2727.17	2429.28	-297.89
Total		3399.73	2391.70	-1008.03	19320.60	17688.31	-1632.29
Madurai Region Grand Total		41270.97	28900.30	-12370.67	258614.42	205524.46	-53089.96
Tirunelveli Region							
29) Tirunelveli District							
410.	Mukkudal	546.36	332.66	-213.70	4161.34	2713.93	-1447.41
411.	Gopalamudharam	464.16	255.12	-209.04	3674.18	2670.07	-1004.11
412.	Sankar nagar	486.10	370.05	-116.05	3539.63	2132.18	-1407.45
413.	Vadakku Vallioor	1238.58	875.86	-362.72	8572.89	7988.35	-584.54
414.	Naranammalpuram	673.58	688.93	15.35	2353.58	1794.07	-559.51
415.	Pathamadaai	687.81	486.29	-201.52	4039.58	2991.68	-1047.90
416.	Melacheval	589.68	298.37	-291.31	2762.34	1859.28	-903.06
417.	Kalakadu	918.10	420.68	-497.42	7019.12	4672.67	-2346.45
418.	Chairanmahadevi	641.49	410.69	-230.80	4546.76	3763.76	-783.00
419.	Manimutharu	642.66	645.91	3.25	5633.11	4561.21	-1071.90
420.	Nanguneri	299.99	200.59	-99.40	1729.78	1090.85	638.93
421.	Tisyanvilai	691.63	857.94	166.31	3591.27	3730.70	139.43
422.	Kallidaikurichi	935.46	682.84	-252.62	5015.65	3608.44	-1407.21
423.	Panagudi	855.31	757.94	-97.37	7002.16	5553.02	-1449.14
424.	Veeravanallur	603.74	440.84	-162.90	3597.61	2753.05	-844.56
425.	Thirukurangudi	326.91	221.71	-105.20	2895.87	2064.81	-831.06
426.	Mullaikaraipatti	435.06	376.92	-58.14	2575.40	2258.47	-316.93
427.	Eruvadi	752.02	492.43	-259.59	5283.00	4512.80	-770.20
Total		11788.64	8815.77	-2972.87	77993.27	60719.34	-17273.93
30) Tenkasi District							
428.	Courtallam	657.59	582.98	-74.61	4409.28	3309.49	-1099.79
429.	Alangulam	903.53	675.32	-228.21	5346.54	4383.95	-962.59
430.	Kelapavoor	1009.55	677.21	-332.34	4973.72	3614.26	-1359.46
431.	Sivagiri	1166.20	704.75	-461.45	6825.32	5604.60	-1220.72
432.	Surandai	1156.88	1060.23	-96.65	7693.98	6241.09	-1452.89
433.	Ayikudi	643.17	284.17	-359.00	4348.45	2823.87	-1524.58
434.	Achanpudhur	521.36	216.82	-304.54	3876.11	2565.28	-1310.83
435.	Alwarkurichi	311.65	196.52	-115.13	3127.91	1902.43	-1225.48

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs.In Lakhs							
436.	Ilanji	470.56	213.29	-257.27	4402.54	2981.11	-1421.43
437.	Melagaram	550.11	295.45	-254.66	4433.24	3180.36	-1252.88
438.	Pudhur (S)	652.70	312.56	-340.14	4174.46	2620.80	-1553.66
439.	Rayagiri	531.10	164.02	-367.08	3435.41	2149.37	-1286.04
440.	Sambavarvadakarai	744.32	378.29	-366.03	5093.68	3464.83	-1628.85
441.	Vadakarai Kilpedagai	1007.84	340.41	-667.43	5076.76	2799.68	-2277.08
442.	Vasudevanallur	799.42	474.69	-324.73	5035.67	3615.49	-1420.18
443.	Ponpoli	467.31	275.17	-192.14	2064.92	1256.48	-808.44
444.	Sundharapandiyapuram	611.75	220.90	-390.85	3127.93	1902.44	-1225.49
445.	Thiruvangadam	536.45	239.80	-296.65	3737.28	2151.14	-1586.14
Total		12741.49	7312.58	-5428.91	81183.20	56566.67	-24616.53
31) Tuticorin District							
446.	Villathikulam	608.64	439.29	-169.35	4286.92	3137.93	-1148.99
447.	Pudhur	309.49	235.65	-73.84	2348.40	1833.87	-514.53
448.	Kalugumalai	484.74	375.79	-108.95	4019.40	2945.87	-1073.53
449.	Ettaiyapuram	562.38	424.98	-137.40	3912.87	3162.74	-750.13
450.	Kayathar	433.14	280.09	-153.05	3080.91	2186.29	-894.62
451.	Kadambur	220.05	159.58	-60.47	1456.77	1114.95	-341.82
452.	Perungulam	240.92	251.02	10.10	1828.76	1635.30	-193.46
453.	Sathankulam	459.26	358.57	-100.69	2734.46	1834.10	-900.36
454.	Sawyerpuram	310.38	310.99	0.61	2760.07	1911.88	-848.19
455.	Eral	275.01	217.73	-57.28	1566.11	1249.26	-316.85
456.	Arumuganeri	603.95	582.34	-21.61	3756.33	3597.93	-158.40
457.	Thenthiruperi	200.20	179.01	-27.19	1746.35	1388.10	-358.16
458.	Srivaikundam	296.43	323.10	26.67	3018.26	2092.32	-925.94
459.	Alwarthirunagari	349.29	202.19	-147.10	2537.33	1794.04	-743.29
460.	Nasarath	427.75	452.75	25.00	3003.66	2661.20	-342.46
461.	Kanam	180.43	84.98	-95.45	973.71	654.49	-319.22
462.	Athoor	429.16	267.02	-162.14	2500.10	2030.18	-469.92
463.	Thiruchendur	962.33	1056.97	94.64	7220.72	7307.07	86.35
464.	Udankudi	367.02	455.53	88.51	3324.67	3058.25	-266.42
Total		7685.57	6657.58	-1027.99	56075.80	45595.86	-10479.94
32) Virudhunagar District							
465.	W.Pudupatti	430.41	359.76	-70.65	2173.35	1996.39	-176.96
466.	Sundarapandiam	309.79	264.41	-45.38	1348.60	1294.89	-53.71
467.	Mallanginaru	419.66	313.21	-106.45	2995.22	2375.25	-619.97

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs.In Lakhs							
468.	Watrap	486.74	519.45	32.71	2922.61	2486.98	-435.63
469.	Kariyapatti	682.80	716.92	34.12	4970.23	4106.61	-863.62
470.	Chettiyarpatti	627.93	627.02	-0.91	3632.27	3289.21	-343.06
471.	S.Kodikulam	470.01	405.78	-64.23	1629.99	1524.95	-105.04
472.	Sethur	629.72	731.06	101.34	4223.64	4176.52	-47.12
473.	Mamsapuram	736.70	488.60	-238.10	4267.91	3020.21	-1247.70
Total		4793.76	4436.21	-357.55	28163.82	24271.01	-3892.81
33) Kanyakumari District							
474.	Aralvaimozhi	642.33	562.33	-80.00	3978.62	3593.58	-385.04
475.	Azhagappapuram	354.53	223.58	-130.95	3427.40	2353.87	-1073.53
476.	Azhagiapandipuram	406.75	271.61	-135.14	2782.11	2171.57	-610.54
477.	Agasteeswaram	372.81	262.80	-110.01	3142.10	2212.61	-929.49
478.	Anjugramam	298.59	330.61	32.02	3205.12	2205.08	-1000.04
479.	Boothapandy	436.97	320.69	-116.28	3403.44	2289.51	-1113.93
480.	Ganapathipuram	387.67	311.03	-76.64	3189.96	2469.83	-720.13
481.	Kanniyakumari	1284.68	1100.76	-183.92	10885.94	7788.75	-3097.19
482.	Kottaram	394.36	275.36	-119.00	3321.30	2406.41	-914.89
483.	Marungoor	408.93	258.00	-150.93	3869.50	2791.57	-1077.93
484.	Mylaudy	310.61	264.46	-46.15	2866.67	1951.69	-914.98
485.	Puthalam	366.45	296.46	-69.99	2288.08	1855.85	-432.23
486.	Thenthamaraikulam	283.09	251.37	-31.72	2937.00	2092.59	-844.41
487.	Suchindrum	707.60	374.72	-332.88	3676.83	2581.28	-1095.55
488.	Thazhakudy	266.47	215.50	-50.97	2705.44	1913.04	-792.40
489.	Thengamputhoor	303.38	314.14	10.76	2461.71	1875.89	-585.82
490.	Theroor	346.45	222.03	-123.02	2901.50	2012.71	-900.02
491.	Kallukuttam	490.38	404.15	-86.23	3204.73	2706.99	-497.74
492.	Reethapuram	560.34	378.66	-181.68	4488.37	3331.38	-1156.99
493.	Villukuri	602.73	301.50	-301.23	5329.92	3745.52	-1584.40
494.	Alloor	515.04	345.72	-169.32	4334.23	2942.58	-1391.65
495.	Thiruvithancode	384.21	370.11	-14.10	4620.53	3473.99	-1146.54
496.	Kothanalloor	332.38	330.91	-1.47	4638.12	3368.87	-1269.25
497.	Mandaikadu	266.62	256.84	-9.78	3002.26	2052.26	-950.00
498.	Neyyoor	317.75	265.48	-52.27	3162.81	2203.52	-959.29
499.	Vellimalai	439.90	311.94	-127.96	2852.82	2172.32	-680.50
500.	Eraniel	226.23	222.42	-3.81	2393.45	1695.62	-697.83

Sl No	Name of Town Panchayats	Expenditure	Income	Annual Surplus / Deficit	Liabilities	Assets	Accumulated Surplus / Deficit
Rs.In Lakhs							
501.	Thingalnagar	847.54	489.27	-358.27	6080.71	4166.73	-1913.98
502.	Manavalakurichy	351.77	284.42	-67.35	2903.32	2145.04	-758.28
503.	Arumanai	324.83	334.01	9.18	3194.49	2388.38	-806.11
504.	Attoor	262.34	292.60	30.26	2885.24	2199.16	-686.08
505.	Edaicode	366.92	454.76	87.84	5277.90	4109.98	-1167.92
506.	Ezhudesam	535.81	397.72	-138.09	4727.03	3643.48	-1083.55
507.	Kadayal	591.26	433.64	-157.62	7130.26	5924.19	-1206.07
508.	Kaliyakkavilai	596.68	415.25	-181.43	5779.84	3868.02	-1911.82
509.	Kappiyarai	566.71	287.82	-278.89	4136.04	2941.88	-1194.16
510.	Karungal	701.18	499.19	-201.99	5335.25	3898.44	-1436.81
511.	Keezhkulam	522.81	330.16	-192.65	3527.27	2687.39	-839.88
512.	Killiyoor	453.29	485.16	31.87	4775.91	3716.99	-1058.92
513.	Kulasekaram	431.12	407.50	-23.62	4432.99	3373.47	-1059.52
514.	Kumarapuram	534.42	364.27	-170.15	5016.71	3470.23	-1546.48
515.	Kollemcode	935.46	461.90	-473.56	6782.29	5038.18	-1744.11
516.	Mulagumoodu	367.28	416.90	49.62	4536.09	3727.77	-808.32
517.	Nalloor	576.35	402.52	-173.83	4635.08	3351.92	-1283.16
518.	Pacode	462.95	419.80	-43.15	4523.17	3347.08	-1176.09
519.	Palapallam	427.71	298.90	-128.81	4496.65	3342.36	-1154.29
520.	Palugal	453.31	286.61	-166.70	3744.48	2786.39	-958.09
521.	Ponmanai	400.94	318.78	-82.16	5013.28	3534.70	-1478.58
522.	Puthukadai	374.03	216.34	-157.69	2954.23	2109.09	-845.14
523.	Thiruparappu	502.32	485.47	-16.85	5701.19	4305.51	-1395.68
524.	Thiruvattar	449.67	349.35	-100.32	4997.67	3376.47	-1621.20
525.	Unamalaikadai	464.74	401.66	-63.08	5061.67	4071.82	-989.85
526.	Valvachagostam	375.48	319.95	-55.53	3823.19	2812.82	-1010.37
527.	Verkilambi	0.00	0.00	0.00	0.00	0.00	0.00
528.	Vilavoor	346.01	251.07	-94.94	3855.41	2541.42	-1313.99
Total		24930.18	19149.00	-5781.18	224477.38	165137.82	-59339.56
Tirunelveli Region Grand Total		61939.64	46371.14	-15568.50	467893.47	352290.70	-115602.77
Grand Total (528 Town Panchayats)		297969.02	220701.47	-77267.55	1878727.30	1550500.79	-328226.51

4.12. Audit Objection:

Some of the Audit objections raised during the Audit Period 2019 - 2020 are consolidated and brought to the notice of the Government as per section 20 of the Tamil Nadu Local Fund Audit Act 2014.

4.12.1 Chengalpet Region - Tiruvallur, Kanchipuram and Chengalpet Districts - Town Panchayats - 2019-2020 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.3,06,98,631/- [Consolidated Para]

The Tax and Non-tax amounts are being collected by a private concern, M/s.Primatix Software Solutions Ltd, through online in the Town Panchayats and then transferred to the concerned bank accounts of the respective Town Panchayats through online. In this connection, the following defects were noticed in audit during 2019-2020.

1) It is observed in audit that daily collections of tax and non-tax amount collected by the said private concern through online in Chengalpet Region was not remitted into the respective bank accounts of concerned Town Panchayats for the year 2019-2020 to the tune of Rs.3,06,98,631 resulting in revenue loss. Details are as follows:-

Region	District	Name of the Town Panchayats	Para No	Amount Rs.
Chengalpet	Tiruvallur	Utthukkottai	13	79817
		Kummidipoondi	12	246179
		Thirunindravur	13	1546902
		Ponneri	11	348852
		Naaravarikuppam	12	65102
	Kanchipuram	Sriperumpudur	13	961820
		Kundrathur	15	1616878
		Mangadu	20	2685992
	Chengalpet	Thiruneermalai	9	2096538
		Nandhivaram Kooduvancheri	10	6395948
		Perungalathur	13	2621698
		Madampakkam	20	4289791
		Thirukazhukundram	12	214484
		Thiruporur	15	778156
		Mamallapuram	18	525511
		Peerkkangaranai	10	1896300
Sitlapakkam	13	4328663		
Total				30698631

The said defect is continued till date, therefore it is insisted in audit to recover the amount from the private concern and the fact intimated to audit.

2) Interest loss may be calculated for tax and non-tax items, from the date of collection as per receipts to the date of remittance into the respective Town Panchayats bank account and may be collected from the above private concern.

Reply:

This para has been communicated vide this office Lr.Rc.No.17047/TPA(1)/2021, dated.02.09.2021 and 20.09.2021, to the Director of Town Panchayats. Reply has not been received. Hence paras are pending.

4.12.2 Tirunelveli Region - Tenkasi 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.7,01,150/-

Vadagarai Keelpidagai Town Panchayat Para No:11 / 2019 - 20:

Achanpudur Town Panchayat Para No:28 / 2019 - 20:

a) As per G.O No 295, Department of Labour and Employment (I2), dated 17.12.2013, 1% of the building estimate value is to be deducted as Labour Welfare Fund during issuance of building license. According to the Chennai, Tamil Nadu Manual Workers Welfare Board Secretary, D.O Letter No.B1/12112/2011, dated.24.12.2013, it has been instructed to remit this amount through RTGS to the Account Number.530601010038239 in Union Bank, Anna Nagar branch, Chennai.

During the audit of the building license files for the year 2019-2020 in Vadagarai Keelpidagai Town Panchayat, difference in ink and writing in bank challans aroused suspicion in audit, hence the Auditor concerned inquired the branch manager of the Vadakarai Union Bank which led to confirmation of malpractice wherein bank challans were tampered i.e.,if the Labour Welfare Fund is Rs. 7000, the person concerned remitted only Rs.1000 into that account but later on tampered the figures as "Rs.7000" and in words as "Seven Thousand only" while submission to the Town Panchayat office.

Therefore, the details of remittance of Labour Welfare Fund was requested from the Bank by the Executive Officer in Letter No. 51/2020, dated.30.12.2020. Accordingly, the details of actual remittance made into the bank Account Number.530601010038239 of Chennai, Anna Nagar Union Bank from 01.04.2019 to 31.03.2020 were obtained on that basis.

Later, copies of the bank challans submitted by the person involved in the malpractice were compared with the details obtained from the bank. The persons involved in the misappropriation have incurred financial loss to the Government by tampering bank remittance challans as follows :

Vadagarai Keelpidagai Town Panchyat Para Number : 11

Building Plan Permission for the Year 2019-2020

SlNo	Date	Name	Labour Welfare Fund to be remitted as per Estimate Rs	Actually remitted in Bank	Figures tampered in bank Challan	Amount misappropriated
				Rs		
1	22.04.2019	Mrs.M.BISMI	4000	1000	4000	3000
2	23.04.2019	Mr.MURUGASAN	3500	3500	3500	0
3	29.04.2019	Mr.M.UPPUDATHI	2000	2000	2000	0
4	22.11.2018	Mr.S.MUTHAIAH	3500	500	3500	3000
5	25.04.2019	Mr.A.ARUMUGAM	3500	500	3500	3000
6	06.05.2019	Mr.MOHAMED SIDDIQ	10000	1000	10000	9000
7	26.03.2019	Mr.M.MOHIDEEN	4000	1000	4000	3000
8	18.03.2019	Mr.K.TIRUMALAI	4000	1000	4000	3000
9	22.04.2019	Mrs.FATHIMAL BEEVI	4500	500	4500	4000
10	06.05.2019	Mr.MOHAMED ISMAIL	7000	1000	7000	6000
11	22.04.2018	Mr.N.KATTUPAVA	4500	500	4500	4000
12	28.05.2019	Mrs.BLATHA	7000	1000	7000	6000
13	28.05.2019	Mrs.MKATHIJAL BEEVI	3800	500	3800	3300
14	13.05.2019	Mr.MOHAMED ISMAIL	4800	0	4800	4800
15	26.11.2018	Mr.MSHEIKMYDEEN	6000	1000	6000	5000
16	15.03.2019	Mr.PRAMAIAH	1500	500	1500	1000
17	28.05.2019	Mr.M.MUPPUDATHI	2500	500	2500	2000
18	28.05.2019	Mr.SABUDL KADER	4500	500	4500	4000
19	12.06.2019	Mr.KMSYEDSULAIMAN	3500	500	3500	3000
20	28.05.2019	Mrs.MJANNATHUL	3000	1000	3000	2000
21	12.06.2019	Mr.N.MOHAMED	7000	1000	7000	6000
22	01.07.2019	Mr.A.IMRAN HUSSAIN	4800	800	4800	4000
23	01.07.2019	Mrs.ISAITHUN BEEVI	3500	500	3500	3000
24	01.07.2019	Mrs.LAMEENAL BEEVI	4800	800	4800	4000

SlNo	Date	Name	Labour Welfare Fund to be remitted as per Estimate Rs	Actually remitted in Bank	Figures tampered in bank Challan	Amount misappropriated
					Rs	
25	01.07.2019	Mr.P.MOHAMED	3500	500	3500	3000
26	03.07.2019	Mr.M.ABDUL RASAZ	7000	0	7000	7000
27	16.07.2019	Mrs.K.MEERAKANI BEEVI	6000	1000	6000	5000
28	16.07.2019	Mr.N.SAHUL HAMEED	7000	1000	7000	6000
29	11.07.2019	Mr.M.RAJAB MOHAMED	5500	500	5500	5000
30	01.07.2019	Mr.S.MOHAMED YUNUS	4500	500	4500	4000
31	22.07.2019	Mr.N.KANNAN	1000	1000	1000	0
32	26.07.2019	Mr.M.MOHAMED ISMAIL	5500	500	5500	5000
33	26.07.2019	Mr.V.MANSOOR	3500	500	3500	3000
34	27.06.2019	Mr.K.M.ABUDL KADER	8000	8000	8000	0
35	20.08.2019	Mr.S.MAYANDI	4500	500	4500	4000
36	20.08.2019	Mr.P.MOHAMED HUSSAIN	2800	800	2800	2000
37	22.08.2019	Mr.I.ABDUL KABOOR	10000	1000	10000	9000
38	22.08.2019	Mr.MOHAMED YUSUF	3500	500	3500	3000
39	22.08.2019	Mr.A.MUTHAR MYDEEN	7000	1000	7000	6000
40	22.08.2019	Mrs.M.RAJI	2500	500	2500	2000
41	22.08.2019	Mr.A.KASI	4500	500	4500	4000
42	22.08.2019	Mr.N.ABDUL RAHUMAN	5500	500	5500	5000
43	27.08.2019	Mr.M.ABDUL KADER	7000	1000	7000	6000
44	05.09.2019	Mrs.A.SULAIMAN	4500	500	4500	4000
45	05.09.2019	Mr.M.MOHAMED ISMAIL	4500	500	4500	4000
46	05.09.2019	Mr.M.RAJAB MOHAMED	7000	1000	7000	6000
47	16.09.2019	Mr.A.SEENPANDI	3500	3500	3500	0
48	13.09.2019	Mr.M.SHEIK HUSSAIN	10000	1000	10000	9000
49	13.09.2019	Mr.S.MURUGAIAH	3500	500	3500	3000
50	13.09.2019	Mrs.A.JANNATHUL ARIFA	4500	500	4500	4000
51	13.09.2019	Mrs.A.SABURAL BEEVI	3500	500	3500	3000
52	30.09.2019	Mr.A.SHAGULHAMEED	4500	500	4500	4000
53	01.10.2019	Mr.MURUGAN	4500	500	4500	4000
54	30.09.2019	Mr.MOHIDEEN BATCHA	2500	500	2500	2000
55	01.10.2019	Mr.M.MOHAMED	4000	1000	4000	3000

SLNo	Date	Name	Labour Welfare Fund to be remitted as per Estimate Rs	Actually remitted in Bank	Figures tampered in bank Challan	Amount misappropriated
					Rs	
56	01.10.2019	Mr.ARAHUMATHULLAH	3500	500	3500	3000
57	03.10.2019	Mr.M.ABDUL ALI	5000	1000	5000	4000
58	03.10.2019	Mr.R.MOHAMED SALIM	7000	1000	7000	6000
59	30.09.2019	Mr.ASAHUL HAMEED	10000	1000	10000	9000
60	09.10.2019	Mr.T.VELAYUTHAM	3500	0	3500	3500
61	23.10.2019	Mr.HAJA MOHIDEEN	7000	1000	7000	6000
62	23.10.2019	Mrs.MJANNATHUL	7000	1000	7000	6000
63	23.10.2019	Mr.S.MOHAMED YUSUF	3500	500	3500	3000
64	23.10.2019	Mr.MALAVUDEEN	2500	500	2500	2000
65	30.09.2019	Mrs.MJAMILAL BEEVI	5500	500	5500	5000
66	23.10.2019	Mr.P.NAGARAJ	4500	500	4500	4000
67	25.10.2019	Mr.KALIYAR	6000	0	6000	6000
68	01.11.2019	Mr.PRAMACHANDRAN	1000	1000	1000	0
69	30.10.2019	Mrs.KSEGAMMAL	4000	1000	4000	3000
70	30.10.2019	Mr.A.MOHAMED ISMAIL	4500	500	4500	4000
71	07.11.2019	Mr.M.S.MOHAMED ILIYAS	4500	500	4500	4000
72	07.11.2019	Mrs.R.NILOFAR KURSITH	3500	500	3500	3000
73	23.10.2019	Mr.M.MOHAMED	7000	1000	7000	6000
74	07.11.2019	Mrs.M.MUBEENA	4500	500	4500	4000
75	30.10.2019	Mrs.M.MUMTAJ	2500	500	2500	2000
76	15.11.2019	Mrs.N.MYDEEN BEEVI	6500	6500	6500	0
77	15.11.2019	Mr.M.ABDUL BAZITH	7000	1000	7000	6000
78	15.11.2019	Mr.M.KALEEL RAHUMAN	6000	1000	6000	5000
79	15.11.2019	Mrs.ARIFA THASNIM	4000	1000	4000	3000
80	30.10.2019	Mr.M.ARAHUMATHULLAH	4500	500	4500	4000
81	19.11.2019	Mr.S.SOUNTHARARAJAN	4500	500	4500	4000
82	21.11.2019	Mr.M.MEERA HUSSAIN	7000	7000	7000	0
83	27.11.2019	Mr.M.MOHIDEEN	2500	500	2500	2000
84	19.11.2019	Mrs.V.NOOR JAHAN	3670	3670	3670	0
85	27.11.2019	Mr.P.S.M.MOHAMED	1500	500	1500	1000

Sl.No	Date	Name	Labour Welfare Fund to be remitted as per Estimate Rs	Actually remitted in Bank	Figures tampered in bank Challan	Amount misappropriated
				Rs		
86	27.11.2019	Mr.SHEIK HUSSAIN	7000	1000	7000	6000
87	18.11.2019	Mr.MISMAIL	4500	500	4500	4000
88	04.12.2019	Mr.A.MOHIDEEN ALI	8660	8660	8660	0
89	28.11.2019	Mrs.JSAIDHUN BEEVI	1500	1500	1500	0
90	16.12.2019	Mrs.A.MYDEEN BEEVI	4500	500	4500	4000
91	13.12.2019	Mr.MRISAVU MEERAN	3000	3000	3000	0
92	16.12.2019	Mrs.AKAJARAL	5500	500	5500	5000
93	13.12.2019	Mrs.A.SAINAMBU BEEVI	6000	1000	6000	5000
94	13.12.2019	Mrs.PJANNATHUL ARIFA	7000	1000	7000	6000
95	23.12.2019	Mr.CAHAMED	4800	800	4800	4000
96	23.12.2019	Mr.MSHEIK HUSSAIN	3500	500	3500	3000
97	23.12.2019	Mr.MSYED ALI	3500	500	3500	3000
98	23.12.2019	Mr.MSYED ALI	3500	500	3500	3000
99	17.12.2019	Mr.JKALANTHAR MASTHAN	10000	1000	10000	9000
100	03.01.2020	Mrs.S.NABISAL BEEVI	3500	500	3500	3000
101	03.01.2020	Mrs.SMALA	1500	500	1500	1000
102	03.01.2020	Mr.VRISAVU MYDEEN	6500	500	6500	6000
103	03.01.2020	Mr.N.SHAHUL HAMEED	3500	500	3500	3000
104	09.01.2020	Mr.SMUGESH KUMAR	3500	500	3500	3000
105	09.01.2020	Mrs.A.BIROSE BANU	6500	500	6500	6000
106	09.01.2020	Mr.M.SHAHUL HAMEED	3500	500	3500	3000
107	10.01.2020	Mrs.P.ANNATHAI	3000	3000	3000	0
108	10.01.2020	Mr.K.PALANI	6000	6000	6000	0
109	21.01.2020	Mrs.M.HAMITHA BANU	2000	2000	2000	0
110	21.01.2020	Mr.M.SURENDAR SUTHAGAR	1700	1700	1700	0
111	21.01.2020	Mr.SALI HAMEETHU	2200	2200	2200	0
112	24.01.2020	Mr.SSUDALAIYANDI	5850	5850	5850	0
113	24.01.2020	Mrs.M.JANNATHUL ARIFA	250	250	250	0
114	21.01.2020	Mrs.A.AYISHA	3000	0	3000	3000
115	28.01.2020	Mr.M.PUDUR MOHIDEEN	2500	500	2500	2000

SlNo	Date	Name	Labour Welfare Fund to be remitted as per Estimate Rs	Actually remitted in Bank	Figures tampered in bank Challan	Amount misappropriated
				Rs.		
116	28.01.2020	Mr.M.MOHAMED MEERAN	4000	1000	4000	3000
117	28.01.2020	Mrs.A.MAHUTHAMMAL	7000	1000	7000	6000
118	28.01.2020	Mr.M.THIRUMALAISAMY	2500	500	2500	2000
119	28.01.2020	Mr.M.SYED OLI	4500	500	4500	4000
120	28.01.2020	Mr.P.KADER OLI	3500	500	3500	3000
121	28.01.2020	Mr.S.PREMRAJ	7000	7000	7000	0
122	28.01.2020	Mr.S.MUTHURAJ	7000	7000	7000	0
123	30.01.2020	Mr.P.SUBRAMANIYAN	8000	0	8000	8000
124	03.02.2020	Mrs.S.LATHA	3800	3800	3800	0
125	03.02.2020	Mrs.P.SAKKI USHA	4500	500	4500	4000
126	03.02.2020	Mr.M.MOHAMED ISMAIL	2500	500	2500	2000
127	03.02.2020	Mrs.JASMIN SIDDIKAL	4800	800	4800	4000
128	20.01.2020	Mr.SYED MASOOD	2500	500	2500	2000
129	12.02.2020	Mrs.A.THAHIRAL	11000	1000	11000	10000
130	10.02.2020	Mr.A.USYED MOHAMED	7000	1000	7000	6000
131	12.02.2020	Mrs.M.FATHIMA	4800	800	4800	4000
132	10.02.2020	Mrs.M.KAMITHA BANU	7000	1000	7000	6000
133	20.02.2019	Mr.P.VELU	2500	500	2500	2000
134	18.02.2020	Mr.M.MYDEEN	7000	1000	7000	6000
135	14.02.2020	Mrs.M.KATHIJA	3800	0	3800	3800
136	20.02.2020	Mr.S.MOHAMED AJMAL	4500	500	4500	4000
137	18.02.2020	Mrs.M.RAHUMAL BEEVI	7000	1000	7000	6000
138	20.02.2020	Mr.K.KRISHNA SAMY	4800	800	4800	4000
139	27.02.2020	Mr.P.KALIMUTHU	5500	500	5500	5000
140	27.02.2020	Mr.J.MATHINA BEGAM	3500	500	3500	3000
141	27.02.2020	Mr.M.NAGOOR VAVA	7500	500	7500	7000
142	06.03.2020	Mr.M.PERUMAL	4000	1000	4000	3000
143	06.03.2020	Mrs.M.KADER BEEVI	7000	1000	7000	6000
144	09.03.2020	Mrs.K.KAMIN	5500	500	5500	5000
145	06.03.2020	Mr.S.A.ABDUL KADER	7000	1000	7000	6000
146	27.02.2020	Mr.S.PARAMASIVAN	4500	500	4500	4000

Sl.No	Date	Name	Labour Welfare Fund to be remitted as per Estimate Rs	Actually remitted in Bank	Figures tampered in bank Challan	A.mout misappropriated
				Rs.		
147	12.03.2020	Mr.MOHAMED IBRAHIM,	7000	1000	7000	6000
148	04.05.2020	Mrs.KALIYAMMAL	3500	500	3500	3000
149	04.05.2020	Mr.C.PALDURAI	7000	1000	7000	6000
150	04.05.2020	Mr.A.VARISAI KANI	1500	500	1500	1000
151	04.05.2020	Mr.S.ABUBACKER RAVUTHAR	4500	500	4500	4000
Total			723130	172730	723130	550400

Copies of bank Challans not enclosed in the Building License File Nos.14,26,60,67,114,123,135 issued in the year 2019-20. Therefore, the total amount to be paid is taken as loss.

Similarly, in this Town Panchayat, the infrastructure fee for commercial building is being remitted in treasury Account Number.021760800AHOOB at Shenkottai, Canara Bank branch. Those challans have also been tampered in the above manner. Therefore, as per the letter No. 51/2010, Dated 10.12.2020 of Executive Officer, the details of payment of infrastructure fee at the Shenkottai Canara Bank branch were requested and verified with the office copies of the challans for the infrastructure fee remittance from 01.04.2019 to 31.12.2020. The persons involved in this case have misappropriated the funds by tampering the challans resulting in financial loss to the Government.

The details are as follows:

Sl.No	Building License number	Date	Name	Infrastructure Fees To be remitted Rs	Actual remittance Rs	Amount misappropriated Rs
1	13	28.05.2019	Mrs.M.Kathijal Beevi	14000	1000	13000
2	36	20.08.2019	Mr.P.Mohamad Hussain	7000	1000	6000
3	38	22.08.2019	Mr.A.Mohamad Yusuf	3250	1250	2000
4	39	22.08.2019	Mr.A.Muthar mydeen	6250	1250	5000
5	75	07.11.2019	Mrs.M.Mumtaj	7000	1000	6000
6	77	13.11.2019	Mr.M. Abdul fazid	15500	1500	14000
7	83	25.11.2019	Mr.S.Mydeen pitchai	6250	1250	5000
8	103	02.01.2020	Mr.N.Sahul hameed	4750	1750	3000
9	115	28.01.2020	Mr.M.Puthur mydeen	6000	1000	5000
10	132	10.02.2020	Mr.M.Hamitha banu	1750	750	1000
Total				71750	11750	60000

Therefore, the total amount of loss as mentioned above Rs.6,10,400 (550400 + 60000) to be recovered from the persons concerned and remitted to the relevant head otherwise, the loss may be made good from the Executive Officer responsible.

b) In Achanpudur Town Panchayat, Tenkasi District, as per G.O (Ms) No. 295 Labour Welfare and Employment (I-2) Department, dated:17.12.2013, while accorded Building Plan Permission, Labour Welfare Fund (LWF) is to be collected from the respective Building Plan applicant at the rate of 1% of the Building Abstract Estimate and remitted in to the Tamil Nadu Manual Workers General Welfare Fund (TNMWGF) through RTGS to the Bank Account mentioned below.

Bank Name	:	Union Bank of India
Branch Name	:	Anna Nagar, Chennai - 600040
Bank Code	:	26
Branch Code	:	553069
Bank Account No.	:	530601010038239
IFSC Code	:	UBIN0553069
MICR Code	:	600026029
Type of Account	:	Current Account

In this Town Panchayat, Labour Welfare Fund collected has been remitted to the above said bank Account in the Union Bank of India, Vadakarai Branch and the Bank Pay-in-Slip/Deposit Slip for the amount remitted has been attached with the respective Building Plan Permission File.

During the Audit Period, while verifying the amount shown in the bank Pay-in-Slip with the amount credited into the Labour Welfare Fund (LWF) Bank Account No.530601010038239 as per the Bank Statement of the Union Bank of India, Vadakarai Branch, discrepancies were noticed in audit i.e., the amount credited as shown in the bank Statement is less compared to the amount mentioned in the Deposit Slip. Hence, misappropriation has been confirmed in audit resulting in loss of Rs.90,750/-. The details are as follows:-

Achanpudur Town Panchyat Para Number : 28

Building Plan Permission for the Year 2019-2020

S. No	Building License No/Date	Building License Applicant Thiru/Tmt	Estimate Rs.	Amount To be Remitted Rs.	Labour Welfare Fund (LWF)			
					Amount in the Bank Deposit Slip Rs.	Amount Credited in the Bank Statement	Date of Credit in Bank	Loss Rs.
1	01/25.04.2019	Syed Ali Badusha	450000	4500	4500	500	25.04.2019	4000
2	03/07.06.2019	Mariammal	600000	6000	6000	6000	04.06.2019	0
3	04/10.06.2019	Muthu Lakshmanan	750000	7500	7500	7500	04.06.2019	0
4	05/11.06.2019	Sethu Ramalingam	400000	4000	4000	4000	17.05.2019	0
5	06/11.06.2019	Sethu Ramalingam	1000000	10000	10000	10000	17.05.2019	0
6	07/11.06.2019	Sethu Ramalingam	600000	6000	6000	6000	17.05.2019	0
7	08/19.06.2019	Thomas Mathew	350000	3500	3500	500	12.06.2019	3000
8	09/19.06.2019	Esakki Muthu	700000	7000	7000	1000	30.04.2019	6000
9	10/24.06.2019	Mohamed Ismail Mydeen	350000	3800	3800	800	12.06.2019	3000
10	12/17.07.2019	Diwan Mydeen	250000	2500	2500	500	03.07.2019	2000
11	13/18.07.2019	Selva kumar	300000	3000	3000	300	21.06.2019	2700
12	14/07.08.2019	Nagoor Mydeen	450000	4500	4500	500	26.07.2019	4000
13	17/30.08.2019	Mariappan	400000	4000	4000	1000	20.08.2019	3000
14	18/30.08.2019	Syed Ali Fathima	700000	7000	7000	1000	20.08.2019	6000
15	19/10.09.2019	Abdul majeed	550000	6000	6000	1000	20.08.2019	5000
16	22/23.09.2019	Susan Prakash George	700000	7000	7000	1000	10.09.2019	6000
17	23/25.09.2019	Bismi Salihal	300000	3000	3000	500	10.09.2019	2500
18	24/27.09.2019	Ganesan	300000	3000	3000	3000	16.09.2019	0
19	26/04.10.2019	Kottur Samy Devar	450000	4500	4500	500	19.08.2019	4000
20	27/04.10.2019	KrishnaMurthy	450000	4500	4500	500	13.09.2019	4000
21	29/16.10.2019	Mari Durai Murugan	350000	3500	3500	3500	03.10.2019	0
22	31/25.10.2019	Esakki	400000	1500	1500	500	09.08.2019	1000
23	32/25.10.2019	Mohamed Ansari	450000	4500	4500	500	10.08.2019	4000
24	33/03.12.2019	Ananda Raj	1000000	2000	2000	200	21.11.2019	1800
25	34/09.12.2019	Diwan Oli	450000	4500	4500	500	27.11.2019	4000
26	35/11.12.2019	Mohamed Ali	600383	6000	6000	1000	06.12.2019	5000

S. No	Building License No/Date	Building License Applicant Thiru / Tmt	Estimate Rs.	Amount To be Remitted Rs.	Labour Welfare Fund (LWF)			
					Amount in the Bank Deposit Slip Rs.	Amount Credited in the Bank Statement	Date of Credit in Bank	Loss Rs.
27	38/06.01.2020	Shahul Hameed	300000	3000	3000	3000	13.12.2019	0
28	39/13.01.2020	Muthu Pandi	500000	1500	1500	500	10.12.2019	1000
29	41/14.01.2020	Shanmuga Sundaram	550000	5500	5500	500	09.01.2020	5000
30	42/20.01.2020	Sheikh Mydeen	480000	4800	4800	500	09.01.2020	4300
31	43/07.02.2020	Madathi	600000	6000	6000	6000	03.01.2020	0
32	44/02.03.2020	Ganesa Moorthy	400000	4000	4000	400	13.02.2020	3600
33	45/17.03.2020	Madasamy	450000	4500	4500	4500	11.03.2020	0
34	46/17.03.2020	Chandran	300000	3000	3000	300	09.03.2020	2700
35	47/17.03.2020	Mariappan	350000	3500	3500	350	09.03.2020	3150
Total				159100	159100	68350		90750

Hence the above loss amount of Rs.90,750/- may be recovered from the persons responsible and remitted to the respective bank account. Administrative action taken in this regard may be furnished.

Abstract

S.No.	Town Panchayat	Para Number	Details	Misappropriated Amount In Rs.
1)	Vadagarai Keelpidagai	11	2019-2020 Labour Welfare Fund	550400
			2019-2020 Infrastructure Fee	60000
2)	Achan Pudur	28	Labour Welfare Fund	90750
Total				701150

Reply:

This para has been communicated vide this office Lr.Rc.No.17047/TPA(1)/2021, dated.20.09.2021, to the Director of Town Panchayats. Reply was not received. Hence the para is pending.

5. Rural Development & Panchayat Raj Department - District Panchayats

Panchayat Raj institutions are functioning as three-tier system namely District Panchayat, Panchayat unions and village Panchayat. In Tamil Nadu except Chennai district there are 31 District panchayats. The State Government sanctions Devolution Fund to the District Panchayats and Devolution Fund is apportioned among the Panchayat union and Village Panchayat for implementing the schemes.

The Director of Local Fund Audit Department is the Statutory auditor for District Panchayat.

Audit for the year 2019-20 were completed in all 31 District Panchayats.

The State Government sanctioned Rs. 28514.40 lakhs as State Finance Commission grant for the year 2019-20.

During the year 2019-20, Rs.25273.14 lakhs was released to take up the SFC works.

During the audit period year 2019-20, the District Panchayat accounts commenced with the opening Balance of Rs. 41661.13 lakhs and closed with a balance of Rs. 33550.99 lakhs as on 31.03.2020. No details were available for undisbursed grants.

During the Audit period, the unspent grant of the scheme accounts for the previous years were accumulated to the tune of Rs. 78.13 lakhs and it was remitted into District Panchayat head of account. It was pointed out in audit in the respective district panchayat audit reports to remit the unspent grant to the Government head of account.

The interest earned on the balance of grants Rs. 1607.35 lakhs was not remitted into government head of account. A balance of Rs.33550.99 lakhs was kept unspent at the close of the year (31.03.2020). These funds may be utilized to complete the pending works and if any unspent grant is available it should be remitted into Government head of account.

District Panchayat 2019-2020 Income and Expenditure Statement

S.No	Region	S.No	District	Income (Rs. in lakhs)	Expenditure (Rs. in lakhs)
1)	Chengalpet	1)	Thiruvallur	2730.26	3399.22
		2)	Kancheepuram	1167.55	1783.09
		3)	Cuddalore	2793.19	1922.18
2)	Vellore	4)	Vellore	3434.51	3283.54
		5)	Villupuram	4990.35	8711.69
		6)	Thiruvannamalai	3306.95	4271.22
3)	Salem	7)	Salem	1388.18	2447.17
		8)	Dharmapuri	984.51	1146.85
		9)	Namakkal	777.59	1498.69
		10)	Kirishnagiri	1001.92	2532.13
		11)	Karur	624.47	491.58
4)	Tiruppur	12)	Coimbatore	1711.78	2255.05
		13)	Erode	767.56	1318.07
		14)	Nilgiris	395.98	476.89
		15)	Tiruppur	828.28	976.89
5)	Thiruchirappalli	16)	Thiruchirappalli	1047.38	1763.26
		17)	Thanjavur	2853.72	2771.13
		18)	Pudukkottai	1062.41	1585.32
		19)	Thiruvarur	745.28	874.47
		20)	Ariyalur	551.03	255.33
		21)	Perambalur	354.78	544.00
		22)	Nagapattinam	883.02	707.12
6)	Madurai	23)	Madurai	917.61	302.53
		24)	Theni	528.56	285.08
		25)	Dindigul	1393.75	1723.44
		26)	Sivagangai	1623.20	1322.91
		27)	Ramanathapuram	882.42	1295.56
7)	Tirunelveli	28)	Tirunelveli	1296.25	1623.37
		29)	Thoothukudi	1026.47	437.21
		30)	Virudhunagar	1150.44	792.96
		31)	Kanniyakumari	459.22	183.28
Total				43678.62	52981.23

6. Panchayat Unions

6.1. Panchayat Raj:

The 73rd amendment to Constitution accorded Constitutional status to Panchayat Raj institutions. Consequent upon the 73rd amendment of the Constitutions, the State legislature enacted the Tamil Nadu Panchayats Act 1994 (G.O.No.84, Rural Development Department dated.24.04.1994). Under this amendment, a three-tier system of Panchayat Raj institutions namely, Village Panchayats at village level, Panchayat Unions or Block Panchayats at the intermediary level and District Panchayats at the District level were established. In Tamil Nadu except Chennai District there are 31 District Panchayats, 386 Panchayat unions and 12524 Village Panchayats.

6.1(i) Powers of the Panchayat Unions:

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

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

6.2 Important statistics of the State:

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

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

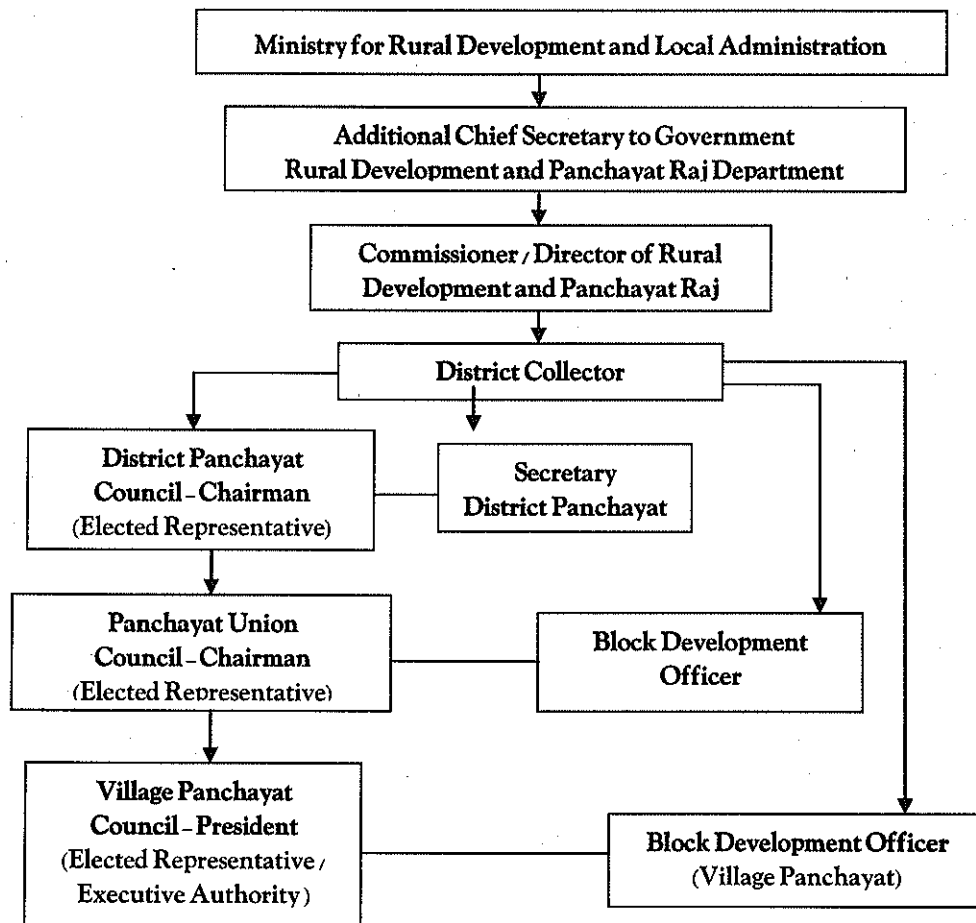
(Source: Census of India 2011 - Report No. 01/2018 of CAG).

6.2.1 Audit Arrangement - Auditor:

The Director of Local Fund Audit is the statutory Auditor for Panchayat Union [G.O.No.1722 Local Department dated 15.10.1960. The Tamil Nadu Panchayat Act 1994 section 193 and the Tamil Nadu Panchayat Act 1958 section 141(11).] As per the G.O.(Ms)No.95, Rural Development Department dated 10.04.2000, the Director of Local Fund Audit has to take up audit of 20 percent of Village Panchayats on test audit basis and 2 percent of the village Panchayats selected by the Director of Rural Development. As per the Tamil Nadu Panchayat Act 1994 Section 193 & 242 and as per G.O.(Ms).No.265 Rural Development (C3) Department dated 21.12.1999, the District Panchayats are audited by the Director of Local Fund Audit. As per section 7 of the Tamil Nadu Local Fund Audit Act 2014 and as per section 7 (1) of the Local Fund Audit Rules 2016 the annual accounts shall be prepared within three months from the end of the financial year in the form and manner prescribed by the respective administrative Departments and furnished to Audit.

6.3.Organisational Setup:

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



6.3(i) Preparation of Budget:

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

6.3 (ii) Budget Approval Procedure

The Panchayat Union Commissioner shall prepare the preceding year budget on 1st November and forward it to the members of the council for their perusal and their suggestions. After

that, four copies of the budget with annexures have to be sent to the Assistant Director of Rural Development (Panchayats) by 15th November.

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

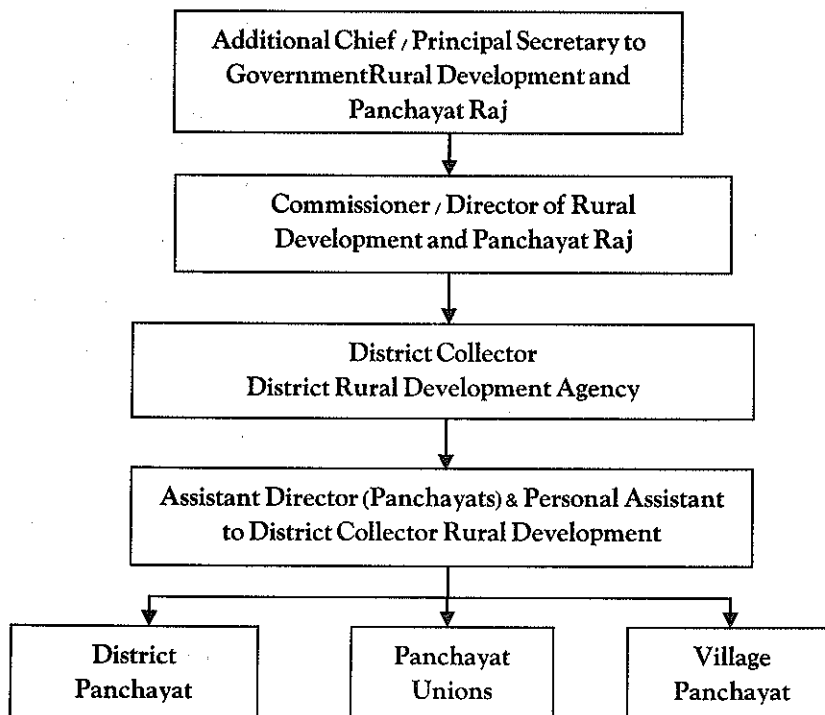
The District Collector, in turn scrutinize it and point out his remarks if any and he shall return one copy of the Budget to the Panchayat Union Council with his remarks by 31st January. The Panchayat Union Commissioner shall again place the Budget with all correction and modifications before the Council.

The Council shall approve the budget by 20th February.

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

Budgets are not being prepared by adopting the above rules in all 386 panchayats union. Every year it is pointed out in the audit. But still no action is taken by the administration in this regard.

6.3(iii) Administrative chart for Financial Sources of the Panchayat Raj Institutions:



6.4. Suggestions to improve the Revenue of the panchayat union:

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

6.5. Audit Objective:

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

6.6(i) Source of Funds:

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

6.6 (ii) Receipts and Payments (2019-2020)(Panchayat Unions)

Details	Amount (Rs. Crores)
Own revenue	835.60
Assigned Revenue	1053.45
Grants	7375.34
Total Receipts	9264.39
Revenue expenditure	3288.86
Capital expenditure	5975.53
Total Expenditure	9264.39
Percentage of capital expenditure to the total expenditure	64.49%

(Source: Details furnished by DRDPR)

6.6 (iii) State Government Grants:

During the Financial year 2019-2020, the Government of Tamil Nadu sanctioned grants to the tune of Rs.7375.34Crores. Out of this Rs.3288.86Crores were spent as Revenue expenditure and Rs. 5975.53Crores as capital expenditure.

In the financial year 2019-2020, the capital expenditure is 64.49% of the total expenditure. As a result of this, the creation of new assets became very low.

6.7 Settlement of Audit objections:

The serious irregularities noticed during the course of Concurrent Audit, are immediately taken to the notice of the Panchayat Union Commissioner as Audit Slips. If appropriate replies to the Audit slips are received from the Commissioner, the objections are settled.

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

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

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

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

6.8. Panchayat Unions - Receipts and Charges - 2019-20:

The Receipts and Charges statements of 386 Panchayat Unions for the financial year 2019-20 are as follows:

Panchayat Unions 2019-2020 Income and Expenditure Statement (Region Wise)

S. No	Region	GENERAL FUND (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
		Receipt	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipts	Expenditure	Receipt	Expenditure
Rs (in lakhs)											
1)	Chengalpet	22765.79	34425.56	55.99	47.48	4628.35	4528.28	116.63	162.03	55333.31	43958.07
2)	Vellore	31177.55	45470.46	489.58	405.32	3424.38	4366.72	246.9	283.8	72770.33	64162.14
3)	Salem	25196.23	40862.28	4.86	18.31	3663.93	4155.82	349.23	330.88	40170.95	43320.37
4)	Tiruppur	15256.16	22047.35	65.43	68.32	3044.66	3529.98	140.79	118.81	23869.25	26249.68
5)	Thiruchirappalli	32386.89	45348.87	78.21	58.48	5790.75	6059.10	371.56	353.08	69925.40	63474.27
6)	Madurai	25185.3	34185.86	10.31	16	1232.57	1281.38	224.44	303.98	37474.97	38489.35
7)	Tirunelveli	21967.04	27455.25	24.25	12.82	1807.11	1808.04	218.08	201.07	26470.84	29510.59
	Total	173934.96	249795.63	728.63	626.73	23591.75	25729.32	1667.63	1753.65	328015.05	309164.47

Panchayat Unions 2019-2020 Income and Expenditure Statement (District wise)

Region	S. No	District	GENERAL FUND (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			Rs (in lakhs)									
Chengalpet	1	Thiruvallur	7483.01	10134.41	8.07	2.4	925.25	968.86	22.2	44.75	16013.81	11476.53
	2	Kancheepuram	3202.18	4395.58	0.481	0.121	672.97	668.3	28.83	57.11	9696.81	7665.97
	3	Chengalpet	4868.25	7181.50	29.81	29.42	906.81	804.62	17.74	17.91	14880.15	12576.25
	4	Cuddalore	7212.35	12714.07	17.63	15.54	2123.32	2086.5	47.86	42.26	14742.54	12239.32
		Total	22765.79	34425.56	55.99	47.48	4628.35	4528.28	116.63	162.03	55333.31	43958.07
Vellore	5	Vellore	9125.26	11508.25	101.41	77.78	1095.46	1388.50	82.97	82.34	12864.33	12088.78
	6	Villupuram	10113.55	15899.79	41.70	45.71	1902.38	2607.03	76.44	53.29	42549.80	35819.77
	7	Thiruvannamalai	11938.74	18062.42	346.47	281.83	426.54	371.19	87.49	148.17	17356.2	16253.59
		Total	31177.55	45470.46	489.58	405.32	3424.38	4366.72	246.9	283.8	72770.33	64162.14
Salem	8	Salem	6448.54	10432.99	1.54	14.32	0	0	175.43	147.98	13058.91	10365.95
	9	Dharmapuri	5035.00	9076.29	0.17	0.15	1005.71	1015.68	31.44	23.02	7837.77	7685.57
	10	Namakkal	4418.95	6424.64	1.16	1.48	1069.3	1206.92	33.68	26.96	6116.16	6914.89
	11	Krishnagiri	5685.39	9366.45	1.02	0.64	1194.32	1342.65	41.29	39.54	8678.75	7487.33

Panchayat Unions 2019-2020 Income and Expenditure Statement (District wise)

Region	S. No	District	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
	12	Karur	3608.35	5561.91	0.97	1.72	394.6	590.57	67.39	93.38	4479.36	10866.63
		Total	25196.23	40861.28	4.85	18.31	3663.93	4155.82	349.23	330.88	40170.95	43320.37
Thiruppur	13	Coimbatore	4098.02	5748.75	3.42	2.77	963.69	817.56	18.87	12.98	8568.53	8283.86
	14	Erode	4932.45	7427.05	57.9	65.38	1051.57	1648.58	42.44	32.15	9236.35	9451.23
	15	Nilgiris	2283.29	2245.49	0.2	0.17	327.24	317.92	29.19	30.12	359.23	386.16
	16	Thiruppur	3942.40	6626.06	3.91	0.00	702.16	745.92	50.29	43.56	5705.14	8128.43
		Total	15256.16	22047.35	65.43	68.32	3044.66	3529.98	140.79	118.81	23869.25	26249.68
Thiruchirappalli	17	Thiruchirappalli	5784.70	8878.30	1.98	1.47	658.68	950.92	39.59	27.14	9830.71	10844.39
	18	Thanjavur	5928.26	7473.27	41.11	23.03	1678.55	1428.22	71.09	65.96	12698.24	9894.34
	19	Pudukottai	6309.84	8435.82	8.68	7.92	1420.32	1539.99	74.39	124.53	12422.59	11843.34
	20	Thiruvarur	4064.49	5291.89	5.26	6.15	574.51	621.66	80.36	43.25	8739.35	8230.86
	21	Ariyalur	3425.23	5560.89	6.64	0.61	194.55	234.53	17.11	21.12	7187.23	5419.17
	22	Perambalur	1481.28	2883.04	11.13	13.69	430.50	424.97	8.65	17.56	5733.92	6745.08
	23	Nagapattinam	5393.09	6625.66	3.41	5.61	833.64	858.82	80.37	53.52	13313.36	10497.09
		Total	32386.89	45348.87	78.21	58.48	5790.75	6059.10	371.56	353.08	69925.40	63474.27

Panchayat Unions 2019-2020 Income and Expenditure Statement (District Wise)

Region	S. No	District	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Madurai	24	Madurai	5419.2	8041.29	0.63	11.75	353.02	338.39	57.18	128.56	7622.29	6715.9
	25	Theni	2612.93	2978.43	4.204	2.00	348.18	312.32	215	42.84	3483.74	3320.89
	26	Dindugul	6892.32	8165.77	4.37	0.04	45.67	47.30	43.56	58.78	11596.28	11714.44
	27	Sivagangai	4554.86	6706.04	0.5	2.03	179.51	276.82	43.34	31.42	7851.93	6122.27
	28	Ramnathapuram	5705.99	8294.33	0.55	0.18	306.19	306.55	58.86	42.38	6920.73	10615.85
		Total	25185.3	34185.86	10.31	16	1232.57	1281.38	224.44	303.98	37474.97	38489.35
Tirunelveli	29	Tirunelveli	3078.75	3565.61	0.67	0.06	412.66	467.23	84.43	54.41	6631.87	6517.24
	30	Tenkasi	3869.00	3720.86	10.08	10.06	535.73	491.09	44.73	50.84	5635.72	6143.05
	31	Thoothukudi	5621.72	8675.19	12.65	1.77	113.40	110.05	23.05	28.23	7290.70	8253.41
	32	Virudhunagar	5553.76	7154.71	0.85	0.93	719.69	702.37	26.62	34.72	4618.27	6303.66
	33	Kanyakumari	3843.81	4338.88	0.00	0.00	25.63	37.30	39.25	32.87	2294.28	2293.23
		Total	21967.04	27455.25	24.25	12.82	1807.11	1808.04	218.08	201.07	26470.84	29510.59

Chengalpet Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD.III		LFIIX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs(in lakhs)												
Thiruvallur	1	Pallipattu	383.66	500.28	0.61	143	23.66	19.3	0.61	0	641.62	539.93
	2	R.K.Pet	547.25	677.75	5.05	0	13.97	15.15	2.05	1	1039.84	716.92
	3	Kadambathur	601.72	542.97	0.02	0	56.12	66.23	0	0	1436.47	1189.82
	4	Thiruvallur	541.99	742.04	0	0	5.92	6.01	0	0	921.75	700.4
	5	Thiruvallandgadu	500.7	566.52	0.1	0	74.41	83.07	3.28	0.48	901.84	521.1
	6	Poondi	442.64	631.19	0.07	0	84.25	131.89	2.69	7.51	1330.09	1065.84
	7	Ellapuram	703.28	1235.04	0	0	90.87	92.33	0	19.91	1437.82	1164.44
	8	Poonamalli	748.25	973.81	0	0	36.87	20.41	2.95	3.06	1091.75	539.92
	9	Sholavaram	551.37	866.96	0.02	0	33.16	35.51	12	0	1194.35	866.82
	10	Gummidipoondi	749.28	1117.95	0.05	0	231.78	196.22	4.29	2.57	2080	1319.88
	11	Minjur	720.26	909.9	0.05	0	140.79	138.98	0.3	8.29	2060.02	1463.53
	12	Thiruthani	355.16	530.89	2.1	0.97	66.81	87.36	0.91	0.47	992.92	804.75
	13	Puzhal	126.74	172.88	0	0	1.14	10.59	0.22	0	229.51	141.94
	14	Villivakkam	510.71	666.23	0	0	65.5	65.81	3.7	1.46	655.83	441.24
		Total	7483.01	10134.41	8.07	24	925.25	968.86	22.2	44.75	16013.81	11476.53
Kanchipuram	15	Sriperumbudur	619.75	1041.8	0.071	0.071	62.34	31.45	3.78	3.8	1446.72	934.2
	16	Kundrathur	933.83	1097.99	0.38	0	234.45	203.69	8.93	4.38	2201	1967.82
	17	Kanchipuram	495.56	1014.61	0	0.02	114.61	136.29	1.37	1.39	1370.88	1058.91
	18	Walajabad	711.83	539.8	0.02	0	153.12	172.82	3.32	45.83	3042.57	2038.65
	19	Uthiramerur	441.21	701.38	0.01	0.03	108.45	124.05	11.43	1.71	1635.64	1666.39
		Total	3202.18	4395.58	0.48	0.12	672.97	668.30	28.83	57.11	9696.81	7665.97

Chengalpet Region 2019-2020 Panchayat Union Account Details

District	S. No.	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			Rs (in lakhs)									
Chengalpet	20	Maduranthakam	633.13	800.53	6.85	4.34	32.24	32.78	0	0	4397.52	1474.6
	21	Chithamur	437.49	777.11	0.1	0	55.5	72.5	0	0	1360.08	1336.1
	22	Lathur	425.17	572.66	0.13	0.75	165.59	162.19	0.73	0	1650.89	1716.47
	23	Achirapakkam	389.86	591.48	0.03	3.56	110.8	87.94	1.79	3.4	1740.37	1788.9
	24	St. Thomas Mount	757.58	927.77	1.94	0	148.21	135.51	2.95	2.5	941.18	927.85
	25	Thiruporur	825.66	1009.23	0.01	0.02	118.96	63.02	10.45	10.57	889.18	1204.87
	26	Thirukazhukundram	632.46	1258.76	20.74	20.75	90.33	38.53	0	0	1658.24	1898.91
	27	Kattankolathur	766.9	1243.96	0.01	0	185.18	212.15	1.82	1.44	2242.69	2228.55
		Total	4868.25	7181.50	29.81	29.42	906.81	804.62	17.74	17.91	14880.15	12576.25
Cuddalore	28	Mangalore	565.39	1109.44	2.02	1.8	108.19	117.73	6.75	3.14	1231.07	924.45
	29	Nallur	614.22	1210.04	1.09	0.76	323.85	303.33	0.67	0	1379.03	1204.91
	30	Vridhachalam	634.56	1033.36	0.23	0.86	161.47	156.33	3.08	2.65	822.88	679.14
	31	Annagramam	687.90	917.14	1.33	0	237.95	199.37	5.16	6.35	1174.68	938.83
	32	Cuddalore	690.12	1119.05	5.13	5.08	300.6	256.71	0	0	1644.43	1438.71
	33	Panruti	560.61	1290.95	1.78	0.17	142.47	161.3	3.88	5.02	2519.66	2993.31
	34	Melbhuvanagiri	330.19	520.56	0.03	0.12	48.23	35.58	3.51	0	772.8	513.56
	35	Parangipettai	473.26	676.7	0.02	0	88.58	87.88	2.92	3.26	1168.53	760.56
	36	Kammapuram	516.30	920.76	1.08	1.3	54.98	88.23	0.28	0	1104.85	468.56
	37	Kurinchipadi	728.09	1332.9	0.08	1.68	180.96	152.32	5.32	11.24	799.78	737.17
	38	Kumaratchi	455.64	703.22	1.9	0.66	258.5	246.1	13.66	9.32	968.03	762.8
	39	Keerapalayam	445.08	835.96	1.26	1.22	27.89	61.26	0	0	1147.92	817.32
	40	Kattumannarkovil	474.40	1013.52	1.68	1.89	189.65	220.36	2.63	1.28	8.79	0
	41	Srimushnam	36.59	30.47	0	0	0	0	0	0	0.09	0
		Total	7212.35	12714.07	17.63	15.54	2123.32	2086.50	47.86	42.26	14742.54	12239.32

Vellore Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Vellore	42	Arakkonam	263.08	331.71	2.56	2.77	101.87	90.98	2.83	6.30	187.31	170.78
	43	Sholingur	416.09	612.71	4.64	2.96	43.00	47.73	7.51	13.10	299.69	288.81
	44	Nemili	439.52	520.25	4.20	1.75	115.90	96.16	4.43	6.23	803.80	831.84
	45	Walaja	436.27	552.65	4.77	4.74	79.12	104.58	3.99	3.00	139.60	195.99
	46	Kaveripakkam	670.90	1065.69	5.69	5.55	73.66	68.71	4.51	4.66	434.77	505.22
	47	Arcot	342.13	326.77	3.02	2.89	0.00	0.24	2.40	3.38	300.17	266.87
	48	Timiri	345.63	320.30	6.07	1.97	0.02	0.03	4.84	2.00	565.24	442.49
	49	Vellore	220.41	170.24	2.23	0.72	0.00	1.37	5.78	4.32	155.42	189.24
	50	Katpadi	313.60	368.97	4.08	0.36	36.83	111.64	3.13	3.47	363.82	148.00
	51	Kaniyambadi	313.88	453.94	2.59	3.12	70.10	75.59	3.06	1.54	150.64	111.75
	52	Anaicut	635.14	846.89	12.95	12.99	120.51	124.65	3.82	2.27	1047.06	930.47
	53	Gudiyatham	641.87	888.16	5.55	4.41	41.06	47.66	9.83	12.95	721.99	657.02
	54	Pernampet	647.32	771.93	7.61	7.61	15.71	31.16	2.42	1.50	908.53	819.44
	55	K.V.Kuppam	410.89	713.02	6.56	0.99	99.11	160.82	2.40	0.60	1073.24	994.16
	56	Jolarpet	729.12	827.39	6.60	8.43	40.87	101.60	2.60	4.75	1581.77	1429.45
	57	Alangayam	639.18	315.51	7.30	0.09	29.51	3.43	1.27	3.02	548.97	505.29
	58	Madhanur	379.76	385.84	4.63	5.33	7.71	50.12	0.89	0.26	522.45	531.36
	59	Thirupathur	502.25	694.23	2.50	4.23	114.42	128.28	3.14	2.52	1062.42	1117.91
	60	Natrampalli	294.11	475.96	4.49	3.41	39.53	37.05	2.84	0.00	706.46	718.55
	61	Kandili	484.11	866.09	3.37	3.46	66.53	106.70	11.28	6.47	1290.98	1234.14
		Total	9125.26	11508.25	101.41	77.78	1095.46	1388.50	82.97	82.34	12864.33	12088.78

Vellore Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			Rs (in lakhs)									
Villupuram	62	Kanai	469.40	733.91	0.36	0.73	130.49	163.17	4.69	1.95	1835.57	1287.90
	63	Mugaiyur	579.74	959.81	0.14	3.72	37.72	157.32	4.58	1.50	836.40	847.01
	64	Thiruvainallur	425.20	666.20	4.72	0.01	50.79	131.87	1.52	0.50	1456.86	1332.32
	65	Kolliyanur	445.01	782.47	3.93	0.15	39.31	79.87	4.46	0.00	2352.78	2222.21
	66	Kandamangalam	532.71	726.39	3.70	4.60	255.35	244.84	0.27	0.63	1364.90	1253.63
	67	Vikravandi	451.36	633.76	0.70	4.33	98.94	122.88	5.58	5.34	1991.02	2225.39
	68	Gingee	364.12	546.65	0.10	0.32	128.54	110.57	2.66	0.58	1015.37	722.23
	69	Vallam	487.41	851.14	7.53	1.10	47.70	125.16	5.40	6.11	1003.32	885.21
	70	Melmalaiyanur	443.73	713.26	1.47	0.30	40.27	92.36	11.78	8.47	1082.35	1057.19
	71	Mailam	417.34	673.39	0.71	3.37	135.23	135.13	1.72	1.08	1448.59	1200.01
	72	Olakkur	321.17	659.39	0.57	0.01	106.64	99.43	8.99	2.62	1230.56	1032.55
	73	Marakanam	492.58	834.10	0.45	16.17	83.43	108.25	2.06	0.00	1201.13	1307.84
	74	Vanur	570.64	877.97	0.53	0.00	171.37	159.90	2.08	0.16	1287.91	1155.87
	75	Ulundurpet	488.26	856.14	5.78	0.74	94.79	65.95	1.75	7.46	1727.70	1187.44
	76	Thirunavalur	497.07	757.86	5.15	2.85	119.46	144.37	0.46	0.00	3010.16	3632.30
	77	Thirukoyilur	431.11	690.37	0.02	0.04	37.44	85.10	0.47	0.00	2104.87	1846.67
	78	kallakuruchi	523.27	748.30	4.91	1.57	90.8	128.75	6.25	0.00	3376.95	1226.73
	79	Chinnasalem	445.85	667.93	0.00	0.00	55.10	82.98	4.93	12.41	2021.35	1001.15
	80	Thiyagaduruvam	347.10	559.60	0.58	1.51	108.41	138.64	4.17	3.60	9166.64	7737.83
	81	Sankarapuram	524.77	739.18	0.02	0.01	28.54	39.27	0.48	0.00	1115.41	983.77
	82	Rshivandhiyam	499.69	843.34	0.33	4.18	10.91	89.25	2.14	0.88	1287.49	1094.49
	83	kalvarayanmalai	356.02	378.63	0.00	0.00	31.15	101.97	0.00	0.00	632.47	580.03
		Total	10113.55	15899.79	41.70	45.71	1902.38	2807.03	76.44	53.20	42540.80	35810.77

Vellore Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFD-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Thiruvannamalai	84	Thiruvannamalai	620.95	1175.12	5.91	0	0	0	5.24	3.95	1664.42	1349.83
	85	Kilpaennathur	483.24	865.64	0	0	0	0	5.42	5.49	596.39	570.41
	86	Thurinjapuram	548.80	1005.35	50.18	13.13	0	0	2.52	1.12	796.04	822.71
	87	Chengam	677.90	1152.96	28.31	28.30	0	0	5.31	1.01	1914.14	2054.20
	88	Thandarampattu	1019.64	1571.17	17.91	15.44	0	0	1.35	0.72	2061.43	1742.45
	89	Pudupalayam	330.41	804.34	14.76	12.19	0	0	1.26	0	588.76	728.22
	90	Polur	487.89	741.97	18.12	21.39	0	0	8.88	0.57	783.96	843.67
	91	Kalaspakam	476.15	911.93	23.63	2.98	0	0.44	2.92	0	1324.40	1265.58
	92	Jawathumalai	381.15	716.13	20.47	10.29	2.32	0	4.16	11.84	770.63	615.07
	93	Cheyyar	641.86	930.79	39.23	40.90	83.99	51.73	13.26	47.32	717.24	1149.59
	94	Anakavur	1384.9	702.29	14.63	16.94	26.73	14.44	2.68	46.47	723.16	737.20
	95	Vembakam	826.22	1418.23	36.69	31.74	0.00	0.13	5.92	5.85	1133.74	1137.97
	96	Arani	795.91	1174.98	18.09	16.83	62.06	24.92	2.40	4.24	988.31	915.50
	97	West Arani	490.33	678.31	23.05	24.88	54.33	62.76	6.50	3.52	879.55	283.94
	98	Chetpet	590.73	781.46	10.62	5.47	46.15	45.37	3.81	2.71	735.62	750.96
	99	Vandavasi	567.71	1025.07	8.38	9.07	58.93	103.04	3.86	2.28	503.41	211.95
	100	Theallar	678.45	1175.26	123	15.83	92.03	68.36	3.58	3.05	705.78	643.32
	101	Peranamallur	956.50	1231.42	15.26	16.45	0	0	8.42	8.03	469.22	431.02
		Total	11938.74	18062.42	346.47	281.83	426.54	371.19	87.49	148.17	17356.2	16253.59

Salem Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFD-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Salem	102	Kolathur	304.39	449.97	0.01	0.01	0	0	0.72	5.40	421.82	322.95
	103	Tharamangalam	232.91	507.82	0.01	0.02	0	0	0.42	2.60	411.93	287.94
	104	Omalur	444.92	592.50	0.01	0.01	0	0	0.72	0.56	1432.84	963.87
	105	Nangavalli	198.99	373.05	0.01	0	0	0	3.78	3.00	677.36	45.77
	106	Sangagiri	243.43	462.59	0.01	0	0	0	3.15	2.24	513.96	464.49
	107	Salem	282.00	391.00	0	0	0	0	2.00	0.80	583.00	464.63
	108	Pethanaicken Palayam	594.83	713.16	0.01	0	0	0	5.93	7.12	1133.98	840.11
	109	Konganapuram	196.37	351.16	0.01	0.01	0	0	4.01	7.28	613.60	477.29
	110	vazhapadi	208.87	382.02	0.15	0	0	0	0.93	0	740.21	621.64
	111	Attur	298.40	495.70	0.01	0.01	0	0	0	0	571.50	915.33
	112	Yercaud	340.91	448.51	0.83	14	0	0	27.57	25.39	469.94	470.22
	113	Mechari	266.33	465.03	0.07	0.07	0	0	3.48	2.38	809.95	751.53
	114	Ayothiyapattinam	482.23	607.30	0.07	0.07	0	0	54.24	60.18	924.85	406.42
	115	Magudanchavadi	200.00	428.70	0.27	0.05	0	0	52.70	5.60	385.70	363.40
	116	Thalaivasal	423.46	697.50	0	0	0	0	1.85	1.00	834.22	584.86
	117	Veerapandi	395.90	638.90	0.01	0.01	0	0	2.60	2.30	357.20	380.70
	118	Panamarathupatti	372.00	546.00	0.01	0.01	0	0	4.06	9.70	528.30	392.50
	119	Kadayampatty	357.59	787.98	0.01	0	0	0	3.05	5.41	678.74	204.53
	120	Gangavalli	309.46	513.42	0.02	0.03	0	0	0	0	282.76	1013.90
	121	Edappadi	295.55	580.68	0.02	0.02	0	0	4.22	7.02	687.05	393.87
		Total	6448.54	10432.99	1.54	14.32	0	0	175.43	147.98	13058.91	10365.95

Salem Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFD-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Dharmapuri	122	Dharmapuri	548.75	1011.3	0.04	-	45.19	38.33	2.37	1.39	614.7	510.67
	123	Nallampalli	572.19	914.03	0.01	0.01	199.88	185.95	2.83	1.83	932.2	923.51
	124	Pennagaram	1059.5	1764.9	-	-	88.8	88.83	3.89	2.33	2404.7	2347.1
	125	Harur	785.45	1202.7	0.06	0.12	57.3	56.12	7.87	4.08	1384.9	1298.7
	126	Morappur	507.11	1046.1	-	-	70.08	66.96	1.57	1.92	1054.3	981.83
	127	Pappiretipatti	467.1	424.36	0.02	-	66.04	64.32	5.55	3.6	559.66	642.61
	128	Karimangalam	568.71	1452.5	0.02	0	150.34	206.45	2.64	2.16	451.07	455.76
	129	Palacode	526.19	1260.4	0.02	0.02	328.08	308.72	4.72	5.71	436.24	525.39
		Total	5035.00	9076.29	0.17	0.15	1005.71	1015.68	31.44	23.02	7837.77	7685.57
Namakkal	130	Namakkal	234.6	393.77	0.06	0.06	215.66	216.27	3.09	0.14	325.85	285.69
	131	Erumapatty	388.75	580.95	0.22	0.22	25.85	65.17	2.95	5.48	584.32	605.97
	132	Puduchathiram	347.63	455.66	0	0	59.96	60.43	2.69	1.94	439.37	435.06
	133	Senthamangalam	264.21	479.01	0.23	0.45	97.51	106.41	5.69	0	279.33	289.53
	134	Namagiripet	326.4	438.55	0.07	0.07	26.06	53.01	1.34	0.38	662.55	624.93
	135	Kollihills	301.36	390.07	0.24	0	58.89	59.25	0.83	0	720.2	744.63
	136	Rasipuram	205.97	320.76	0	0	58.89	59.25	0.83	0	720.2	744.53
	137	Elachipalayam	329.04	582.4	0	0	41.53	40.17	1.1	1.86	404.86	454.09
	138	Vennanthur	270.52	497.24	0	0	82.17	87.79	0.51	0	229.1	228.51
	139	Thiruchengodu	379.79	81.31	0.08	0.16	58.96	70.42	1.45	1.5	364.16	374.2
	140	Mallasamuthiram	206.6	442.76	0	0	0	0	2.08	7.29	278.01	250.44
	141	Pallipalayam	386.24	561.26	0.11	0.22	119.55	111.51	2.43	1.1	247.01	879.36
	142	Paramathi	157.32	202.34	0	0	40.67	60.95	2.29	2.41	329.24	334.68
	143	Kabilarmalai	242.48	461.35	0.15	0.3	107.45	134.73	3.41	3.36	154.52	202.81
	144	Mohanur	378.04	537.21	0	0	76.15	81.56	2.99	1.5	377.44	460.46
		Total	4418.95	6424.64	1.16	1.48	1069.3	1206.92	33.68	26.96	6116.16	6914.89

Salem Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			Rs (in lakhs)									
Krishnagiri	145	Bargur	642.93	1211	0.04	0	102.89	159.68	15.6	12.36	118.9	972.15
	146	Uthangarai	517.32	911.15	0.001	0	112.21	77.28	2.2	0.68	1413.4	1108.3
	147	Mathur	528.24	621.6	0.05	0.11	130.52	104.49	5.86	5.84	771.95	593.78
	148	Krishnagiri	524.9	889.1	0.07	0	116.1	111.8	3.9	4.66	746	658.3
	149	Kaveripattinam	475.2	904.3	0.46	0.23	77.64	124.6	5.18	9.04	1127	838.9
	150	Veppanapalli	352.7	566.6	0.09	0.18	100.7	103.4	4.44	2.95	642.5	674.6
	151	Hosur	463.8	921.3	0.12	0.12	147	276.6	122	0	717.8	552.8
	152	Kelamangalam	496.5	777.4	0	0	124.8	105.2	2.54	3.02	475.8	537.5
	153	Shoolagiri	847.3	1394	0.05	0	200.3	176.5	0.35	0.99	792.5	698.4
	154	Thally	836.5	1170	0.14	0	82.16	103.1	0	0	872.9	852.6
		Total	5665.39	9366.45	1.02	0.64	1194.32	1342.65	41.29	39.54	8678.75	7487.33
Karur	155	Karur	503.08	830.97	0	0	96.57	81.75	5.17	6.49	635.77	593.58
	156	Thanthonimalai	386.47	750	0.02	0.02	95.51	105.7	5.46	3.28	782.21	731.47
	157	K. Paramathi	565.42	920.46	0.04	0.94	0.4	14.73	1.1	0	427.41	448
	158	Aravakkurichi	350.94	566.99	0.59	0.64	42.17	51.32	3.33	6.61	429.29	502.1
	159	Kulithalai	242.77	361.03	0.25	0.09	42.4	53.03	32.67	1.74	233.66	502.29
	160	Kirishnarayapuram	599.54	933.88	0.02	0	53.99	144.89	1.02	2.2	829.72	1721.86
	161	Thogaimalai	445.05	539.69	0.05	0.03	59.04	68.1	9.18	11.72	266.99	737.49
	162	Kadavur	515.08	658.89	0	0	4.52	71.05	9.46	61.34	874.31	5629.84
		Total	3608.35	5561.91	0.97	1.72	394.80	590.57	67.39	93.38	4479.36	10866.63

Tiruppur Region 2019-2020 Panchayat Union Account Details

District	S No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund		
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	
			Rs (in lakhs)										
Coimbatore	163	Madhukarai	206.10	285.02	0	0	65.64	68.24	0.05	0.29	516.19	622.60	
	164	Thondamuthur	304.35	353.06	0.00	0.00	25.94	11.02	0.00	0.00	880.84	751.75	
	165	Kinathukadavu	471.29	561.72	2.13	2.13	95.27	88.13	9.07	0.72	1016.73	1084.85	
	166	Periyamayackanpalayam	411.25	544.62	0.00	0.00	87.93	28.33	0.00	0.00	708.34	681.15	
	167	Karamadai	602.96	976.10	0.15	0.07	140.38	121.53	0.77	0.96	769.71	813.42	
	168	Sarkar Samakulam	190.79	243.44	0.15	0.14	41.83	39.20	6.81	3.57	400.54	409.27	
	169	Sulur	323.88	506.05	0.41	0.20	50.71	47.96	0.00	0.00	807.43	650.67	
	170	Sulthanpettai	295.84	511.31	0.23	0.08	49.10	39.19	0.00	0.00	771.41	637.62	
	171	Annur	349.93	511.29	0.07	0.12	27.02	16.11	1.46	0.30	643.19	785.44	
	172	Pollachi North	371.58	484.86	0.28	0.03	112.80	103.73	0.00	6.41	788.75	628.91	
	173	Pollachi South	314.96	388.56	0.00	0.00	152.26	152.71	0.71	0.73	756.41	712.62	
	174	Anaimalai	258.09	382.72	0.00	0.00	114.81	101.41	0.00	0.00	508.99	505.56	
			Total	4098.02	5748.75	3.42	2.77	963.69	817.56	18.87	12.98	8568.53	8283.86
	Erode	175	Erode	124.26	208.96	0.02	0.00	49.62	21.79	0.42	0.00	179.24	192.97
176		Bhavani	427.87	693.80	0.06	0.06	181.47	185.42	2.93	4.81	752.01	696.58	
177		Perundurai	331.05	359.65	48.00	46.00	101.59	588.61	0.10	0.00	557.91	612.08	
178		Chennimalai	314.00	520.44	0.03	0.03	55.38	54.71	1.44	1.34	676.75	737.41	
179		Modakkurichi	393.41	650.34	0.29	0.29	31.64	30.08	4.75	0.74	774.69	791.44	
180		Kodumudi	184.50	248.56	5.93	2.30	9.98	36.41	2.44	0.00	228.22	228.61	
181		Ammappettai	430.13	615.85	0.29	0.29	54.51	43.79	2.75	2.25	940.33	976.36	
182		Anthiyur	588.32	925.73	0.05	0.05	90.35	87.99	2.05	4.72	880.17	734.88	
183		Gobichettipalayam	471.57	707.42	1.87	9.18	172.58	178.30	2.51	0.34	891.98	918.90	

Tiruppur Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Erode	184	Nambiyur	379.93	671.03	0.01	0.02	112.24	97.23	3.90	101	741.25	771.14
	185	Thukkanaickan Palayam	207.38	288.37	1.03	6.54	56.67	81.37	7.75	2.93	315.49	372.41
	186	Sathiyamangalam	415.99	565.93	0.49	0.59	37.48	85.91	4.24	4.32	1122.95	1127.14
	187	Bhavanisagar	363.76	534.42	0.03	0.03	91.66	130.42	3.53	7.69	329.03	473.61
	188	Thalavadi	300.28	436.55	0.00	0.00	6.40	26.55	3.63	2.00	846.33	817.70
		Total	4932.45	7427.05	57.9	65.38	1051.57	1648.58	42.44	32.15	9236.35	9451.23
Nilgiris	189	Udagamandalam	669.39	1056.74	0.04	0	145.56	140.74	0.60	0	51.37	37.9
	190	Coonoor	319.86	339.63	0.03	0.05	26.77	26.42	7.81	11.18	17.91	21.3
	191	Kotagiri	481.51	466.52	0	0.12	88.83	89.44	6.90	4.89	128.99	111.26
	192	Gudalur	812.53	382.60	0.13	0	66.08	61.32	13.88	14.05	160.96	215.7
			Total	2283.29	2245.49	0.2	0.17	327.24	317.92	29.19	30.12	359.23
Tiruppur	193	Tiruppur	267.80	332.30	0.03	0.00	61.76	58.85	0.00	0.00	411.23	460.76
	194	Avinashi	456.01	711.11	0.02	0.00	3.51	39.10	8.77	13.65	566.97	673.45
	195	Uthukkuli	267.67	451.84	0.04	0.00	5.31	34.68	1.43	0.73	476.13	642.76
	196	Dharapuram	227.09	515.56	1.08	0.00	42.21	32.09	0.00	0.00	894.74	1126.33
	197	Mulanur	204.51	336.57	0.18	0.00	47.72	51.27	1.19	0.65	253.59	388.48
	198	Kundadam	269.52	611.35	0.92	0.00	17.90	7.08	24.69	17.04	313.03	635.46
	199	Vellakovil	150.80	274.50	0.20	0.00	54.22	52.95	7.45	1.52	212.66	328.52
	200	Gudimangalam	321.84	603.21	0.14	0.00	85.35	90.96	0.00	0.00	407.33	694.17
	201	Madathukkulam	195.61	356.55	0.00	0.00	141.72	131.24	3.45	3.03	340.79	490.83
	202	Udumalaipet	546.58	723.43	0.58	0.00	124.16	111.84	2.51	0.70	673.83	835.93
	203	Kangeyam	281.97	534.50	0.72	0.00	10.43	12.36	0.80	0.00	293.91	546.86
	204	Pongalur	375.07	595.86	0.00	0.00	46.85	65.37	0.00	0.00	421.98	661.23
205	Palladam	377.93	579.28	0.00	0.00	61.02	58.13	0.00	6.24	438.95	643.65	
		Total	3942.40	6626.06	3.91	0.00	702.16	745.92	50.29	43.56	5705.14	8128.43

Tiruchirappalli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Tiruchirappalli	206	Thiruverumbur	375.73	517.52	0.01	0.08	61.69	105.24	4.83	5.08	813.57	748.54
	207	Lalkudi	460.85	492.00	0.05	0.00	36.14	75.41	0.92	1.55	755.05	957.71
	208	Manikandam	336.00	443.07	0.66	0.65	44.40	43.33	1.35	1.47	654.60	838.47
	209	Anthanallur	327.36	414.92	0.23	0.22	33.10	99.79	2.08	2.36	557.30	601.54
	210	Manaparai	351.51	429.78	0.00	0.00	104.74	90.89	4.30	4.13	663.00	632.42
	211	Marungapuri	579.24	1107.96	0.00	0.01	36.35	44.30	1.94	1.69	1566.97	1614.85
	212	Vaiyampatty	363.89	762.22	0.00	0.00	17.76	37.44	6.96	3.32	676.97	769.91
	213	Manachanallur	495.85	626.90	0.01	0.02	2.82	3.39	3.09	0.99	962.90	1013.76
	214	Musiri	554.93	903.78	0.04	0.06	35.97	85.36	1.80	0.00	452.91	567.69
	215	Pullampadi	309.76	651.52	0.57	0.28	111.23	76.07	0.66	0.00	417.01	478.95
	216	Thuraiyur	421.14	847.98	0.07	0.07	28.40	50.02	5.23	2.06	552.03	672.54
	217	Thottiyam	538.76	701.10	0.08	0.00	35.92	50.59	2.42	0.82	557.51	625.02
	218	T.pettai	301.76	347.84	0.01	0.00	58.06	62.87	1.60	1.47	440.04	447.32
	219	Uppiliapuram	367.94	631.71	0.25	0.08	52.10	126.22	2.41	2.20	760.85	875.67
		Total	5784.70	8878.30	1.98	1.47	658.68	950.92	39.59	27.14	9830.71	10844.39
Thanjavur	220	Thanjavur	816.73	1028.89	1.41	2.20	224.63	155.31	4.22	2.81	1117.93	1035.44
	221	Thiruvaiyar	344.18	440.16	2.35	3.30	43.53	41.36	9.05	6.03	723.14	651.59
	222	Ammamet	409.01	651.02	0.65	1.30	98.48	80.90	7.08	5.70	671.64	632.39
	223	Poothalur	355.57	511.78	0.47	0.65	192.43	192.95	6.38	9.00	1740.78	806.82
	224	Orathanadu	485.08	57.96	31.12	2.41	313.67	286.95	2.95	2.97	1491.48	1142.88
	225	Thiruvonam	290.90	451.16	0.14	0.00	84.31	79.67	0.75	0.07	588.12	539.53
	226	Madhukkur	286.14	334.36	0.02	0.02	31.57	2.24	11.44	9.02	404.10	406.78

Tiruchirappalli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
	227	Kumbakonam	640.86	817.74	1.13	1.12	130.43	97.55	10.05	9.62	995.60	815.86
	228	Thiruvidadaimaruthur	491.97	668.95	0.35	8.13	207.55	185.64	5.84	6.77	844.36	561.86
	229	Thirupananthai	454.88	764.67	0.74	1.76	45.08	52.73	3.59	2.97	865.40	695.97
	230	Papanasam	387.93	547.79	1.84	1.31	134.11	118.46	3.64	6.99	1327.51	900.16
	231	Pattukottai	368.39	503.74	0.03	0.02	66.00	40.67	1.71	0.00	697.00	592.05
	232	Peravoorani	280.67	319.17	0.86	0.81	66.27	57.22	0.49	0.02	688.68	649.28
	233	Sethubavasathiram	315.95	378.88	0.00	0.00	40.49	36.57	3.90	3.99	542.50	463.73
		Total	5928.26	7473.27	4.11	23.03	1678.55	1428.22	71.09	65.96	12698.24	9894.34
Pudukottai	234	Kundradarkovil	397.60	542.90	0.69	0.46	91.70	86.30	7.68	6.98	596.86	614.83
	235	Viralimalai	589.41	655.81	0.24	0.25	166.85	162.12	6.87	10.12	1241.27	1139.61
	236	Thiruvarangulam	563.60	673.00	1.75	3.78	48.33	104.71	1.64	1.90	1265.66	1138.03
	237	Thirumayam	418.27	556.36	1.01	0.99	73.45	79.44	2.32	0.45	483.62	463.81
	238	Pudukottai	538.55	821.27	1.01	0.00	215.28	214.57	4.25	2.40	749.96	794.09
	239	Manamelkudi	351.91	429.27	0.20	0.30	51.46	55.90	8.32	7.85	716.83	432.88
	240	Karambakudi	399.41	476.87	1.43	0.31	238.23	229.61	5.40	3.55	1354.46	1499.44
	241	Kantharvakottai	501.77	787.22	1.42	1.49	80.18	89.93	7.68	6.36	698.63	983.67
	242	Avudaiyarkovil	498.81	664.42	0.01	0.00	73.12	106.53	5.93	4.96	1101.96	682.82
	243	Aranthangi	585.50	897.76	0.01	0.00	192.34	174.40	4.78	9.01	1626.08	1567.01
	244	Arimalam	442.13	570.20	0.55	0.11	72.84	65.64	2.14	19.01	749.20	730.98
	245	Annavasal	669.82	842.77	0.14	0.15	12.70	83.60	13.93	48.15	1108.51	1075.64
	246	Ponnamaravathi	353.06	518.97	0.22	0.08	103.84	87.24	3.45	3.79	729.55	720.53
		Total	6309.84	8435.82	8.68	7.92	1420.32	1539.99	74.39	124.53	12422.59	11843.34

Tiruchirappalli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Thiruvavur	247	Thiruvavur	434.46	552.64	0.8	0.3	8.86	22.48	24.10	22.87	757.41	500.28
	248	Muthupettai	370.73	556.84	0.2	0.4	65.36	68.93	0	1.75	805.72	728.90
	249	Kottur	449.58	557.24	0.14	0.14	78.77	80.81	1.15	0.87	1100.80	1024.97
	250	Mannargudi	500.89	520.40	1.39	1.979	76.71	79.88	2.97	0	1966.20	1709.70
	251	koradachery	355.82	456.68	1.6	1.4	1.18	17.09	4.70	0	682.20	610.24
	252	Kudavasal	338.15	488.26	0.72	0.93	58.94	57.86	2.40	2.48	542.05	511.43
	253	Nanilam	389.37	616.62	0.35	0.87	53.09	54.13	16.52	0.30	709.44	458.36
	254	Thiruthuraiipoondi	416.10	616.63	0.03	0.06	39.08	37.73	3.17	5.15	1190.10	910.12
	255	valangaiman	368.56	482.65	0.03	0.070	91.15	95.37	22.17	6.92	869.09	953.97
	256	Needamangalam	440.83	443.93	0.00	0.00	101.37	107.37	3.18	2.91	116.33	822.89
		Total	4064.49	5291.89	5.26	6.15	574.51	621.65	80.36	43.25	8739.34	8230.86
Ariyalur	257	Ariyalur	609.99	1074.01	0.48	0.00	37.29	38.68	0.85	4.64	1918.76	887.84
	258	Sendurai	540.21	858.24	0.21	0.00	27.79	28.93	0.00	5.70	1076.93	859.53
	259	Thirumanur	586.54	909.68	0.33	0.00	25.82	56.19	3.88	0.36	1206.98	921.55
	260	Jayankondam	591.65	986.76	1.10	0.22	23.87	39.63	10.70	5.17	914.16	866.81
	261	Tpalur	535.16	810.80	2.23	0.07	27.82	28.72	0.55	3.31	1198.22	1000.86
	262	Andimadam	561.68	921.40	2.29	0.32	51.96	42.38	1.13	1.94	872.18	882.58
		Total	3425.23	5560.89	6.64	0.61	194.55	234.53	17.11	21.12	7187.23	5419.17
Perambalur	263	Perambalur	292.14	590.48	0.75	1.42	208.87	197.32	1.84	1.39	1348.25	1415.64
	264	Alathur	327.08	532.10	1.07	1.27	5.00	16.41	3.31	8.00	1115.93	1393.99
	265	Veppanthantai	450.96	919.99	9.29	11.00	85.00	94.45	1.62	3.50	1585.22	1896.00
	266	Veppur	411.10	840.47	0.02	0.00	131.63	116.79	1.88	4.67	1684.52	2039.45
		Total	1481.28	2883.04	11.13	13.69	430.50	424.97	8.65	17.56	5733.92	6745.08

Tiruchirappalli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Nagapattinam	267	Vedaraniam	641.3	725.74	0	0	154.76	125.59	5.2	7.93	2158.13	1275.06
	268	Thalaignayar	381.31	439.42	0.13	0.26	8.31	7.42	2	1.5	1105.23	999.2
	269	Keelaiyur	293.44	321.18	0.89	1.42	39.64	39.24	1.65	2.45	1185.37	897.11
	270	Sembanarkoil	756.02	981.49	0.31	1.22	136.65	164.39	2.78	3.99	1604.5	1666.39
	271	Kilvelur	367.97	478.42	0.51	0.52	65.5	64.53	3.96	6.34	567.59	478.62
	272	Thirumarugal	323.97	496.63	0.05	1.15	45.52	55.18	1.18	2.18	1071.7	706.68
	273	Nagapattinam	350.34	373.51	0.42	0.67	96.66	108.9	2.41	2.94	629.5	613.8
	274	Mayiladuthurai	664.21	900.33	0.1	0.19	90.04	89.51	43.24	5.91	1347.86	849.62
	275	Kuthalam	615.67	693.1	0.03	0.18	35.48	47.85	7.94	11.76	992.38	703.73
	276	Kollidam	488.28	858.64	0.01	0	0	0	1.09	1.11	1342.68	1122.93
	277	Sirkazhi	510.58	557.2	0.96	0	161.08	156.21	8.92	7.41	1308.42	1183.95
		Total	5393.09	6825.66	3.41	5.61	833.64	858.82	80.37	53.52	13313.36	10497.09

Madurai Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LF-IX		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Madurai	278	Madurai East	487.48	655.91	0	0	0	0	0.72	0.79	508.86	469.86
	279	Kottampatti	440.90	815.66	0.11	0.13	0.20	2.84	5.96	13.49	316.70	58.02
	280	Melur	533.70	696.76	0	0.33	0	0	6.01	42.73	743.15	624.43
	281	Madurai West	347.15	592.03	0	0	54.42	53.37	7.44	6.46	1228.45	875.11
	282	Alanganallur	327.82	470.60	0.22	11.02	0	0	0.56	0	504.81	471.83

Madurai Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			Rs (in lakhs)									
Madurai	283	Vadipatti	284.22	306.81	0.04	0.16	82.14	82.40	0.92	0	498.65	475.54
	284	Chellampatti	336.55	503.40	0	0.02	0	0	11.47	17.05	373.81	343.24
	285	Sedapatti	544.87	889.13	0.02	0.05	0	0	7.17	7.21	769.87	730.11
	286	Usilampatti	378.85	555.07	0.29	0	74.21	69.83	1.14	18.51	405.76	325.69
	287	Tirumangalam	495.03	816.68	0	0	0	0	2.56	10.06	527.31	457.04
	288	Tiruparangundram	662.08	852.30	0	0.04	142.05	129.95	4.38	2.67	776.02	703.39
	289	Kallikudi	230.95	360.44	0	0	0	0	7.70	3.93	562.70	817.79
	290	T.Kallupatti	349.60	526.50	0	0	0	0	1.15	5.66	406.20	363.85
		Total	5419.20	8041.29	0.68	11.75	353.02	338.39	57.18	128.56	7622.29	6715.90
Theni	291	Theni	377.39	544.18	0	0	54.99	69.55	1.65	2.14	554.25	442.60
	292	Periakulam	442.49	379.30	0.16	0	18.91	2.22	0.84	1.17	498.95	463.02
	293	Aundipatti	405.79	209.76	3.76	1.93	67.21	77.60	2.21	0.01	869.01	832.16
	294	K.Myladumparai	376.40	464.84	0.08	0	16.62	8.03	5.97	13.03	468.95	394.78
	295	Uthamapalayam	250.50	366.32	0.05	0	31.76	19.20	5.17	5.67	279.21	207.63
	296	Chinnamanur	283.76	355.37	0.002	0	47.97	39.73	3.10	3.43	271.19	348.42
	297	Bodinayakkanur	359.93	483.53	0.07	0.07	94.12	84.07	0.92	13.46	431.86	519.62
	298	Cumbum	116.67	175.13	0.082	0	16.60	11.92	1.64	3.93	110.32	112.66
		Total	2612.93	2978.43	4.20	2.00	348.18	312.32	21.50	42.84	3483.74	3320.89
Dindugal	299	Dindugal	501.86	610.24	3.41	0.00	0.00	0.00	9.12	3.73	1287.75	1213.18
	300	Saanarpatti	655.17	1022.66	0.03	0.00	0.00	0.00	2.36	1.50	1061.23	1028.75
	301	Natham	584.32	874.92	0.01	0.00	0.00	0.18	5.36	7.83	1449.72	1346.46
	302	Reddiarchatiram	409.20	43.88	0.47	0.00	0.00	0.00	3.19	1.30	652.99	686.15
	303	Nilakkottai	509.37	666.67	0.01	0.00	0.00	0.00	0.52	2.89	927.54	1030.47

Madurai Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Dindugal	304	vatlagundu	379.16	374.34	0.00	0.00	0.00	0.00	1.91	18.58	703.39	707.38
	305	Athur	478.14	632.79	0.00	0.00	0.00	0.00	7.09	1.67	478.94	449.53
	306	Palani	417.61	486.4	0.12	0	0	0	0	0.27	693.41	758.40
	307	Oddanchatram	608.17	623.65	0.01	0	0.49	0.11	1.94	0.83	641.12	603.21
	308	Kodaikanal	394.08	413.06	0.07	0	0	0	2.5	1	171.29	206.85
	309	Thoppampatti	590.02	797.24	0.12	0	1.75	0	0	0	777.39	738.37
	310	Vedachandur	744.32	893.45	0.02	0.01	12.39	17.10	2.83	5.46	1162.61	1301.90
	311	Gujiliamparai	330.96	386.68	0.10	0.03	0.00	0.00	6.02	12.92	881.96	963.43
	312	Vadamadurai	289.94	339.79	0.00	0.00	31.04	29.91	0.72	0.80	706.94	680.36
		Total	6892.32	8165.77	4.37	0.04	45.67	47.30	43.56	58.78	11596.28	11714.44
Sivagangai	313	Sivagangai	567.94	976.19	0.02	0.00	4.39	10.95	7.08	4.78	852.68	638.09
	314	Manamadurai	402.90	648.86	0.00	0.00	64.46	54.86	11.41	7.42	491.61	43.87
	315	Thirupuvanam	449.61	763.87	0.35	0.00	48.48	29.28	2.72	2.80	833.12	721.28
	316	Kaliyarkoil	432.73	777.61	0.06	0.00	0.00	0.00	3.04	0.00	901.84	855.51
	317	Kallal	363.01	512.08	0.01	1.96	4.02	2.77	3.00	2.28	662.24	411.68
	318	Illyankudi	407.56	587.37	0.00	0.00	26.36	30.85	0.47	2.05	1048.05	794.08
	319	Thirupathur	372.39	516.84	0.03	0.06	12.62	15.44	1.89	1.50	596.45	618.80
	320	Singampunari	243.19	427.19	0.02	0.01	9.22	44.71	3.45	3.49	497.73	315.95
	321	Spudur	237.48	353.92	0	0	4.70	17.98	2.77	3.35	489.81	401.36
	322	Devakottai	532.80	469.78	0.00	0	2.22	27.42	5.24	3.75	612.84	571.32
	323	Sakottai	368.47	438.21	0	0	2.36	34.22	1.04	0	613.19	555.97
	324	Kannankudi	176.78	234.12	0.01	0	0.68	8.34	1.23	0	252.37	194.36
		Total	4554.86	6706.04	0.50	2.03	179.51	276.82	43.34	31.42	7651.93	6122.27

Madurai Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Ramanathapuram	325	Ramanathapuram	398.53	513.13	0	0	29.1	25.13	2.72	2.68	495.18	1111.8
	326	Mandapam	732.21	759.23	0.01	0.01	35.56	35.82	2.14	7.14	1134.76	4342.92
	327	Thiruppullani	395.04	453.45	0.41	0.15	117.18	115.68	0	0	454.11	529.97
	328	kadaladi	846.12	1569.57	0.01	0	44.74	45.14	28.45	2.53	785.5	891.39
	329	Nainarkovil	273.73	401.65	0.08	0	0	0	0.02	0.21	443.52	423.32
	330	Thiruvadana	538.1	852.7	0.01	0	7.93	7.5	1.7	0.79	352.7	274.77
	331	Paramakudi	548.95	841.17	0.01	0.01	1.32	3.45	2.78	3.53	654.48	586.84
	332	Mudhukulathur	629.94	864.63	0.00	0.00	0	0	15.9	19.02	721.78	737.32
	333	Bogalur	289.86	369.64	0	0	4.7	5.48	2.39	4.59	411.34	382.21
	334	Kamuthi	663.67	1109.69	0.00	0.00	57.79	58.86	0.06	0.96	934.84	947.65
	335	R.S.Mangalam	389.84	559.47	0.02	0.01	7.87	9.49	2.7	0.93	532.52	387.66
		Total	5705.99	8294.33	0.55	0.18	306.19	306.55	58.86	42.38	6920.73	10615.85

Tirunelveli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Tirunelveli	336	Palayamkottai	445.64	434.78	0	0	20.59	28.83	3.38	0.44	794.38	833.19
	337	Pappakudi	248.27	218.07	0.18	0	9.70	15.25	10.18	7.39	92.17	152.80
	338	Manur	635.79	929.08	0.31	0	61.98	66.75	3.74	0.54	2128.31	1792.32
	339	Radhapuram	436.72	443.60	0.02	0	74.81	83.24	3.45	0.02	1344.36	1391.39
	340	Nanguneri	368.85	390.18	0	0	87.01	95.41	8.24	6.25	917.06	823.71

Tirunelveli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
Tirunelveli	341	Kalakadu	190.61	243.48	0.11	0	32.09	35.62	18.92	19.76	474.57	403.21
	342	Ambasamudram	199.76	149.69	0	0	39.75	49.18	8.53	8.22	329.96	359.11
	343	Chairanmahadevi	169.41	220.89	0.03	0.03	27.11	27.04	23.43	9.03	203.50	268.88
	344	Vallioor	383.70	535.84	0.02	0.03	59.62	65.91	4.56	2.76	347.56	492.63
		Total	3078.75	3565.61	0.67	0.06	412.66	467.23	84.43	54.41	6631.87	6517.24
Tenkasi	345	Melancelithanallur	438.95	541.47	0	0	2.27	0.86	3.02	2.32	672.90	766.71
	346	Sankarankovil	516.23	455.00	9.93	9.93	97.79	95.83	4.92	9.63	522.57	656.20
	347	Tenkasi	295.84	212.11	0	0	37.43	18.77	8.02	10.09	390.46	525.43
	348	Shencottai	121.13	138.53	0	0	11.49	11.04	6.69	3.49	116.42	137.07
	349	Kadayanallur	348.45	346.01	0.13	0.13	77.40	73.85	3.33	0	485.84	509.29
	350	Kadayam	419.70	405.34	0	0	45.97	41.78	3.90	2.97	474.38	525.40
	351	Keelapavoor	472.50	471.54	0	0	58.82	55.93	0.85	0	553.09	616.98
	352	Kurvikulam	560.39	512.03	0.02	0	83.58	74.34	0	0	939.64	965.79
	353	Vasudevanallur	272.04	272.04	0	0	53.42	50.37	10.27	10.18	668.80	594.80
	354	Alangulam	423.77	366.79	0	0	67.56	58.32	3.73	12.16	811.62	845.38
		Total	3869.00	3720.86	10.08	10.06	535.73	491.09	44.73	50.84	5635.72	6143.05
Thoothukudi	355	Pudur	427.93	530.64	0.06	0	0	0.04	0.39	1.16	1038.11	705.86
	356	Kayathar	586.77	804.07	0.06	0	0	0	0	0	721.70	495.29
	357	Thoothukudi	527.75	682.01	11.00	0	0.02	0	1.27	1.79	778.13	885.46
	358	Ottapidaram	725.80	1339.67	0.01	0	111.31	108.44	0	0	1132.06	1106.72
	359	Alwarthirunagari	366.73	585.86	0.27	0	0	0	1.84	5.33	490.16	401.02
	360	Srivaikundam	320.85	393.71	0.08	0	0	0	5.38	7.43	871.38	898.35

Tirunelveli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
Rs (in lakhs)												
	361	Thiruchendur	193.61	283.44	0.03	0	0	0	2.23	0	100.14	116.72
	362	Vilathikulam	556.60	815.89	0.16	0	0	0.03	1.04	0	469.37	508.30
	363	Kovilpatti	751.70	1525.17	0.90	1.77	0	0	1.95	4.87	641.87	883.41
	364	Udangudi	332.04	340.14	0	0	0.51	0.08	2.55	4.34	289.52	752.44
	365	Karungulam	415.07	721.67	0.06	0	1.56	1.46	0.72	0.89	462.82	584.65
	366	Satthankulam	416.87	652.92	0.02	0	0	0	5.68	2.42	295.44	915.19
		Total	5621.72	8675.19	12.65	1.77	113.40	110.05	23.05	28.23	7290.70	8253.41
Virudhunagar	367	Virudhunagar	653.85	851.87	0	0	44.89	81.07	1.20	0	269.17	381.06
	368	Kariyapatti	361.18	495.52	0	0	117.70	26.62	1.68	5.62	744.42	845.43
	369	Sattur	440.69	570.13	0.15	0	232.15	50.01	2.28	1.44	535.37	681.81
	370	Sivakasi	844.36	1093.75	0.01	0	103.98	96.25	0	8.08	101.34	329.14
	371	Aruppukottai	422.52	489.01	0.03	0	28.09	54.30	2.67	2.69	303.31	367.18
	372	Narikudi	512.61	648.31	0.02	0	30.96	113.01	1.81	0.98	430.87	663.72
	373	Thiruchuli	431.30	497.60	0	0	8.58	17.02	4.04	1.62	553.90	804.59
	374	Rajapalyam	544.46	673.22	0.15	0.22	52.25	70.91	4.18	2.29	449.34	905.49
	375	Srivilliputhur	449.63	653.10	0.49	0.71	54.47	88.94	3.75	0.30	249.33	301.37
	376	Vembakottai	569.09	714.48	0	0	42.36	38.66	2.17	8.47	716.89	653.34
	377	Watrap	324.07	467.72	0	0	4.26	65.58	2.84	3.23	264.33	370.53
		Total	5553.76	7154.71	0.85	0.93	719.69	702.37	26.62	34.72	4618.27	6303.66
Kanyakumari	378	Agastheeswaram	302.23	337.08	0	0	0	0.20	14.22	8.63	207.01	233.43
	379	Thovalai	365.79	419.21	0	0	0	0	0.24	0	198.64	207.02
	380	Rajakkamangalam	559.76	607.35	0	0	0	0	1.20	5.58	564.89	476.25
	381	Kurunthancode	397.70	402.59	0	0	0	0	1.88	2.51	204.88	218.42

Tirunelveli Region 2019-2020 Panchayat Union Account Details

District	S. No	Panchayat Union	General Fund (LFD-I)		LFD-III		LFI-X		Provident Fund		Scheme Fund	
			Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
			Rs (in lakhs)									
	382	Thuckalay	365.79	453.80	0	0	9.80	23.12	3.05	3.20	152.06	157.16
	383	Thiruvattar	359.17	467.24	0	0	13.58	11.69	0.11	0.28	315.75	327.29
	384	Killiyoor	303.98	302.54	0	0	0	0	6.23	5.11	155.27	136.68
	385	Munchirai	650.20	717.07	0	0	2.25	2.29	9.58	4.46	277.14	305.54
	386	Melpuram	539.19	632.00	0	0	0	0	2.54	3.10	218.64	231.44
		Total	3843.81	4338.88	0.00	0	25.63	37.30	39.25	32.87	2294.28	2293.23

6.9. Serious defects noticed in audit:

The audit on the accounts of 386 Panchayat union have been completed and following objections are brought to the notice of the Government from the Audit Reports issued as per section 20 of Tamil Nadu Local Fund Audit Act 2014.

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

1. Harur panchayat union para No. 25/2019-2020

2. Pappirettipatti panchayat union para No. 22/2019-2020

During the course of audit for the year 2019-2020 in Harur and Pappirettipatti Panchayat Unions of Dharmapuri District it was seen in audit that permission was granted by the District Collector in letter No. 830/2019/R1, dated: 13.09.2019 to setup Advertisement Information Boards to create awareness on public health and dengue prevention methods under Jalshakti Abhiyan project and was instructed to meet out the expenditure from the General Fund of the respective panchayat unions by following relevant rules while approval. Total expenditure as per voucher is Rs 45,49,075. According to Tamilnadu Transparency in Tenders Act 1998 and G.O.No.206 / Finance Department Dated: 04.07.2017, tender should be called for as the total value of procurement is more than Rs. 10 lakhs. However, in the above procurement the relevant rules were not followed. The above procurement of Advertisement Information Boards were made based on quotations received from three companies.

The Information Boards were procured from Cheran Arts and Graphics, Dharmapuri. The GST number for this company is 33COUPP1082D1ZU. GST date of registration for this company was 26.07.2017. However GSTIN status stands cancelled effective from 01.10.2017 and that the filing details for GSTR-1 for the tax period was upto September for the financial year 2017-2018 (source: www.gst.gov.in). Hence from the above particulars it is observed in audit that inspite of cancellation of GST number in the year 2017-2018, the company has used the above cancelled GST number in production of bills to the above mentioned panchayat unions and there by resulting in loss of tax amount to the Government as the amount was not remitted to the Government. Moreover, the panchayat unions remitted the 2% GST TDS amount Rs. 77,104 to the Government (voucher No. 350 / 08.01.2020 and Adjustment voucher No: 5/ 31.10.2019). However since the GST Number of the company stands cancelled, hence no input invoice has been generated in the Company's GST account (source: www.gst.gov.in). Action may be taken in this

regard to collect the loss amount of Rs. 6,16,821/- from the company as detailed below and re-mit the amount to the respective Government head of account

Harur Panchayat Union

S. No	Voucher No/Date	Invoice No and Date	Details	Amount Rs	2% GST Rs.	CGST Rs. 9%	SGST Rs. 9%	Net Loss Rs.
1.	220/31.10.2019	170/---	Notice	85250	1705	7672	7672	13639
2.	221/31.10.2019	171/---	Sticker	414625	8293	37316	37316	66339
3.	222/31.10.2019	172/---	Sticker	418500	8370	37665	37665	66960
4.	301/18.12.2019	206/---	Awareness Banner	316800	6336	28512	28512	50688
5.	302/18.12.2019	207/---	Awareness Banner	316800	6336	28512	28512	50688
6.	303/18.12.2019	205/---	Awareness Banner	415800	8316	37422	37422	66528
7.	304/18.12.2019	204/---	Awareness Banner	415800	8316	37422	37422	66528
Total				2383575	47672	214521	214521	381370

Pappirettipatti Panchayat Union

S. No	Voucher No/Date	Invoice No and Date	Details	Amount Rs	2% GST Rs.	CGST Rs. 9%	SGST Rs. 9%	Net Loss Rs.
1.	127/12.09.2019	110/----	Notice	553200	11064	49788	49788	88512
2.	195/29.10.2019	175/----	Sticker	418500	8370	37665	37665	66960
3.	196/29.10.2019	174/----	Notice	414625	8293	37316	37316	66339
4.	202/29.10.2019	173/----	Sticker	85250	1705	7672.50	7672.50	13640
Total				1471575	29432	1324415	1324415	235451

Abstract

S. No	Panchayat Union	District	Para No	Amount in lakhs.				
				Invoice Amount Rs.	2% GST Rs.	CGST Rs. 9%	SGST Rs. 9%	Net Loss Rs.
1.	Harur	Dharmapuri	25	4.29	0.47	2.14	2.14	3.81
2.	Pappirettipatti	Dharmapuri	22	2.65	0.29	1.32	1.32	2.35
Total			2	6.94	0.76	3.46	3.46	6.16

Reply:

This para was communicated vide this office, Lr.R.C.No. 16952 / PUA(2) / 2021. dated 24.08.2021 to the Director, Panchayat Raj and Rural Development Department. Interim reply furnished and the loss amount pointed out in audit objection not remitted. Hence, para is pending.

6.9.2. Salem Region - Namakkal District - Kollihills Panchayat Union - Scheme Fund - Refund of Contractor deposit - payment made to unrelated persons - Loss Rs.19,69,386/-

Para No. 70/2019-20:

During the course of audit in Kollihills Panchayat Union of Namakkal District for the year 2019-20, it was verified in audit that necessary entries were made in cash book, cheque record slips and deposit refund vouchers for refunding deposits to M/s. Sri Constructions, Thiru K.K.Ponnusamy and Thiru C. Chandran in relation to deposits deducted from them for various work execution under the following schemes viz. Thiru. P.R. Sundaram M.P. LAD scheme Thiru T.K.S. Elangovan MPLAD scheme and Integrated Child Development Schemes.

However, on verification of connected bank passbook for the above mentioned entries, it was found in audit that as per passbook entries, payment was made to unrelated persons namely Thiru Murugesan, Thiru T.S. Senthil Kumar and Thiru C. Chandran not connected to the above mentioned works. Necessary action may be taken to recover the amount from the person responsible for passing the expenditure or from the Manager or Accountant and may be credited to the relevant accounts and details may be shown to audit. Administrative action taken in this regard may be intimated to audit.

S. No	Voucher No / Date	Cheque No / Date	Encashed on as per Bank Pass Book	Name of the Contractor, mentioned in cash book, voucher and cheque Record slip (M/s/Thiru)	Actual payment made as per bank pass book (Thiru)	Refunded Amount Rs./-
<u>Thiru.P.R.Sundaram - M.P LAD Scheme</u>						
1	04/09.01.2020	246565 / 09.01.2020	13.01.2020	Sri Constructions	T.S.Senthil Kumar	244755
2	05/09.01.2020	246566 / 09.01.2020	13.01.2020	K.K.Ponnusamy	C.Chandran	377091
<u>Thiru.T.K.S.Elangovan - MPLAD Scheme</u>						
3	01/09.01.2020	523577 / 09.01.2020	10.01.2020	Sri Constructions	Murugesan	349440
4	02/09.01.2020	523578 / 09.01.2020	13.01.2020	K.K.Ponnusamy	Murugesan	87500
5	03/23.01.2020	523579 / 23.01.2020	24.01.2020	Sri Constructions	Murugesan	798600
<u>Integrated Child Development Scheme</u>						
6	02/09.01.2020	245386 / 09.01.2020	24.01.2020	C.Chandran	Murugesan	112000
Total						1969386

Reply:

This para was communicated vide this office, Lr.R.C.No.16952/PUA(2)/2021, dated 24.08.2021 to the Director, Panchayat Raj and Rural Development Department. Interim reply furnished. An amount Rs. 15,38,150/- collected for the audit objection, amount of Rs. 19,69,386/- and Rs. 4,31,236/- is yet to be collected. Hence, para is pending.

7. Rural Development and Panchayat Raj Department

Village Panchayat

7.1. The Tamil Nadu Panchayat Act 21/1994 - Special features as follows:

Grama Sabha (Section 2(13) and Section 3)

As per section 3(2) of the Tamil Nadu Panchayats Act 1994, the Grama Sabha should be convened at least two times in a year. There shall be an interval of 6 months between the sittings. The government ordered to convene the Grama Sabha on the following days January- 26, May -1, August -15 and October- 2. The Grama Sabha shall be convened on such a date as announced either by the President of the Village Panchayat or the District Collector. The Quorum needed to Conduct Grama Sabha is fixed as follows. Female, Should be 1/3 of the population. The participants of SC and ST people should be according to their population.

7.2. Budget:

The Budget of the Village Panchayat shall be prepared as per the guidelines given in Section 192 of Tamil Nadu Panchayats Act 1994.

Every year the Budget should be prepared and the approval of the village Panchayat should be obtained by December 31, approval of the Grama Sabha by 26th of January and to be sent to Deputy Block Development Officer (Audit) by 31st of January.

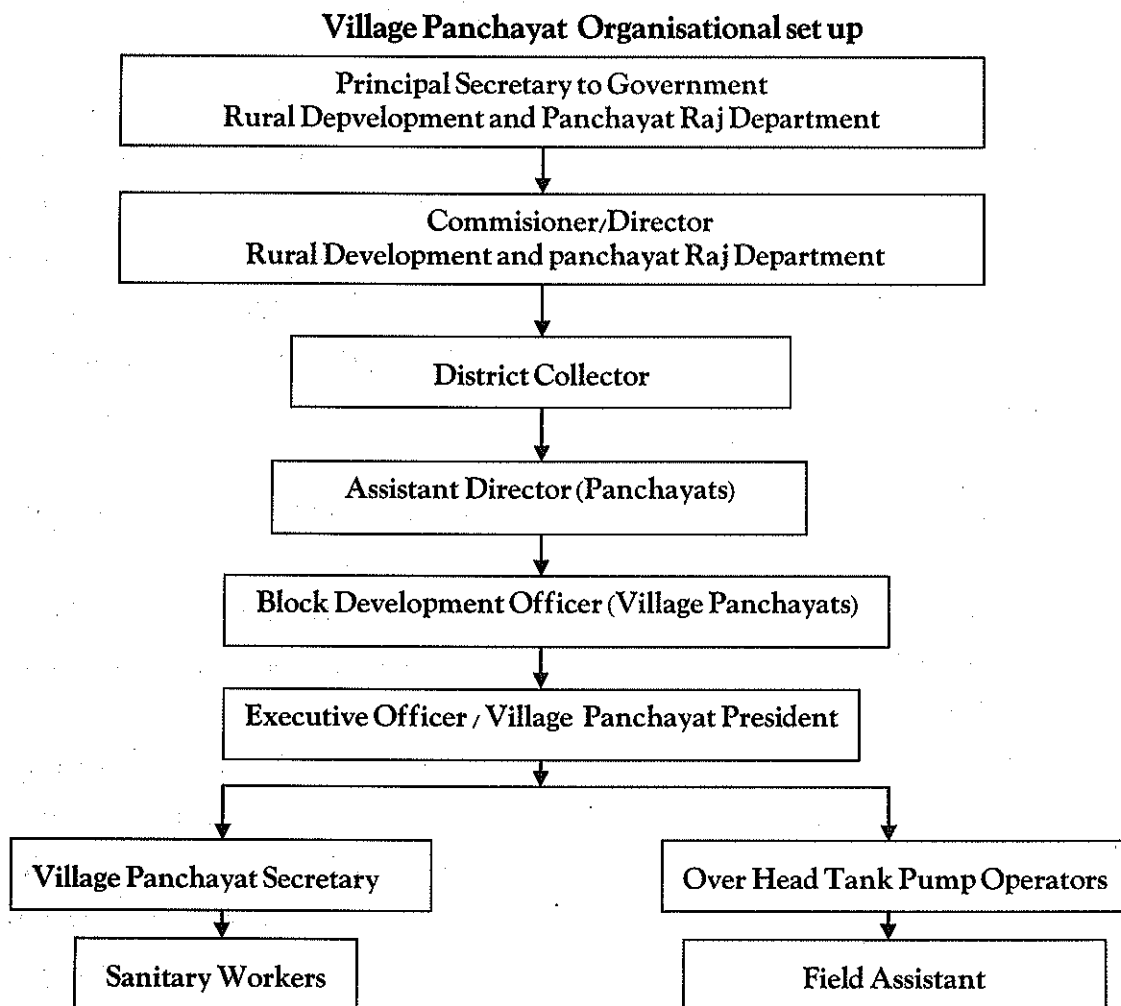
The Deputy Block Development Officer Should verify the budget and send to the executive authority of the village with his remarks by 28th February and the executive authority should obtain the approval of the Village Panchayat by March -15. Within 7 days from the approval of the Village Panchayat, the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

The provisions given in the budget shall not be transferred to other head of expenditure without the sanction of the Inspector (District Collector).

If expenditure exceeds above the 5% of budgetary provision, sanction of the Inspector (District Collector) is required for each and every item.

7.3. Organisational set up:

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



7.4. The Source of Receipt:

Among the three tiers of Panchayat raj institutions, Village Panchayats alone have the power to levy taxes and fees.

7.5 The Source of Revenue:

The following are the Receipts of the Village Panchayats:

1. Taxes
2. Assigned Revenue
3. Fees
4. Fines
5. Miscellaneous Revenue
6. Government grants
7. Scheme fund

7.6. Source of Fund:

The Source of receipts for Village Panchayats are non-tax revenue, Assigned revenue, State and Central Government grants for various purposes and State and Central Finance Commission Grants. In additions, Village Panchayats have been empowered to levy taxes like House Tax, Profession Tax and Advertisement Tax. State Finance Commission Grants, Central Finance Commission Grants given by State Government and Government of India and the assigned revenues are released by the Director of Rural Development and Panchayat Raj to the District Collectors.

7.7. Accounts maintained in Village Panchayats:

As per G.O MS.NO. 146/RDPR Dated 17.08.2007 the following Accounts are maintained in village panchayats.

1	Village Panchayat Fund Account	Account No.1
2	Village Panchayat payment to Tamil Nadu Generation and Distribution Corporation (TANGEDCO) and /or Tamil Nadu Water Supply and Drainage Board (TWAD) and / or District Collector Account	Account No.2
3	Village Panchayat Centrally Sponsored Schemes Fund Account	Account No.3
4	Village Panchayat Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS) Accounts	Account No.4
5	Village Panchayat State Funded schemes Account	Account No.5
6	Village Panchayat Chief Minister's Solar Power Green House Scheme	Account No.6
7	Village Panchayat Staff Salary Account	Account No.7

(Source: Go (MS) No.89 Rural Development and Panchayat Raj.(PR-1)

Department, Dated: 15.06.2015)

7.8. Audit Arrangement:

Under Section 193 (1) of the Tamil Nadu Panchayat Act 1994, the Government shall appoint auditor for the Audit of Accounts of the receipt and payments of the funds of the Village Panchayats.

The Government of Tamil Nadu appointed the following Audit personnel for Village Panchayats as per Go(Ms) No.265/Rural Development (C3) Dept., Date. 21.12.1999.

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

7.9. Audit objectives:

1. To ensure that the State Government and Central Government Grants are accounted properly and expenditure were in order.
2. To ensure that all expenditures are incurred as per the Acts, Rules and Government Orders.
3. To ensure that the Grants received are spent for the purpose for which it is sanctioned.
4. To ensure the correctness of Annual Accounts.
5. To ensure that all receipts are taken to Village Panchayat Accounts without any omission.

During the year 2019-2020, Village Panchayats on 20% selection and on 2% selection were audited. The serious irregularities noticed are brought to submission in the assembly as per section-20 of TNLFA Act 2014. and section -19 of Tamil Nadu Local Fund Audit Rules -2016.

7.9.1 Tiruchirapalli 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.

Consolidated Para:

During the course of audit for the following Village Panchayats in Thanjavur District and Ariyalur District for the period 2019-2020, on verification of remittance of tax and fees collected by cash, it is found in audit that out of total collection amount of Rs. 34.08 lakhs, only Rs.17.13/- lakhs were remitted into the village panchayat bank accounts. The remitted amount in bank viz Rs. 17.13/- lakhs only was accounted for in Village Panchayat annual accounts. Hence, short remittance of Rs.16.95/- lakhs has resulted in loss of revenue to the Panchayats. Action may be taken to recover this loss amount from the persons concerned.

S.No	Name of District/ Panchayat Union	Name of Village Panchayat	Audit Report Para no	Amount collected	Remittance into bank	Loss	Amount collected based on audit objection	Balance to recovered
1)	Thanjavur/ Orathnadu	Athanakkottai	12	3.05	0.24	2.81	0.73	2.08
2)	Thanjavur/ Orathnadu	Echankkottai	13	4.41	3.20	1.21	0.18	1.03
3)	Thanjavur/ Orathnadu	Karukadipatti	13	3.69	1.79	1.90	0	1.90
4)	Thanjavur/ Orathnadu	Pulavankadu	13	6.66	0.71	5.95	0	5.95
5)	Thanjavur/ Orathnadu	Vadacherry	13	12.92	10.22	2.70	0	2.70
6)	Thanjavur/ Orathnadu	Panchanathikkottai	13	1.63	0.97	0.66	0.15	0.51
7)	Ariyalur/ Ariyalur	Periyagalur	10	1.72	0	1.72	0.99	0.73
Total				34.08	17.13	16.95	2.05	14.90

Reply:

This para was communicated vide this office, Lr.R.C.No. 16952/ PUA(2) / 2021, Dated.24.08.2021 to the Director, Panchayat Raj and Rural Development Department. Based on the audit objections for Rs. 16.95/- lakhs, an amount of Rs.2.05 Lakhs/- was remitted and Rs.14.90/- lakhs is pending. Hence, Audit para is pending.

7.9.2. Salem Region - Krishnagiri District - Sulagiri panchayat union - Koneripalli village panchayat - Building License issued for commercial building - Land use conversion charge not collected - Loss to Government - Rs 31,29,360 - To be collected.

Para No. 20/2019-20

During the course of audit for the year 2019 - 2020 in Koneripalli village panchayat of Sulagiri panchayat union in Krishnagiri District, on verification of files relating to building plan permission, the following defects were noticed in audit.

File No	:	01/2019/F/Date:11.10.2019
Name of the building	:	M/s Avenue Super Mart Ltd.
Area of the building	:	4.72 Acres Ground Floor - 2064.24 sq.m FSI Area - 2064.24 sq.m
Deputy Director Town Planning Permission order number	:	Lr No 1478/2019/ Tha-ma Dated:03.09.2019

Permission was granted for carrying out the development of the above mentioned commercial building by the Special officer, Koneripalli Village panchayat in Lr.No.01/2019/F/Date 11.10.2019, Connected fees were collected in this regard and credited to relevant account of the village panchayat.

However, as per G.O.(MS) No 79, Housing and Urban Development. [UD4(3)] department dated 04.05.2017, the Local authority shall collect land use conversion charge at the rate of 3% of the market value to carry out any development in the non planning area and deposit the amount in Government head of account mentioned below and then grant permission for carrying out the development.

Head of Account

0217-Urban Development - 60 Other Urban
Development Schemes - 800 Other Receipts - As
Receipts Under Land Use Conversion Charges-27
Non-Taxation Fees-09 Collections
DPC: 0217-60-800-AS-2790

Even though the above details were mentioned in the permission order of the Deputy Director, Town & Country Planning, but permission was granted by the local authority without collection of land use conversion charges, resulting in loss of Rs.31,29,360/- to the Government.

Survey No.	Land Area	Land Market Value	
Nalaganakothapalli Village Survey No: 322/2B1-3C1-3C2	4.72 acre	Survey No. 322/2B1- 1.75 Acre	3,86,75,000
		Survey No. 322/3C1-1.96 Acre	4,33,16,000
		Survey No. 322/3C2 - 1.01 Acre	2,23,21,000
		Total market value of the land	10,43,12,000
		3% Amount=10,43,12,000 x 3%	31,29,360

Hence, the above amount of Rs.31,29,360 may be collected from the respective company and the details of remittance to the Government head of account may be furnished.

Reply:

This para was communicated vide this office, Lr.R.C.No. 16952/ PUA(2) / 2021, dated 24.08.2021. to the Director, Panchayat Raj and Rural Development Department. Interim reply received. Amount not collected. Hence, Audit para is pending.

8. Universities

8.1. Structure of Universities:

Both Central and State Governments separately passed Acts to provide higher education to students of Tamil Nadu. Accordingly, in Tamil Nadu twenty three (23) independent and autonomous Universities are established to provide higher education.

8.2. Authority for University Audit:

During the commencement of each and every University, separate Government Order is issued to entrust the audit to Local Fund Audit Department. According to the order, audit functions are carried out by this department. Moreover, according to Tamil Nadu Local Fund Audit Act 2014, Section 2g Schedule No.7, the Director of Local Fund Audit is the Statutory Auditor.

8.3. Performing the Audit Functions:

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

8.4. Annual Accounts:

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

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

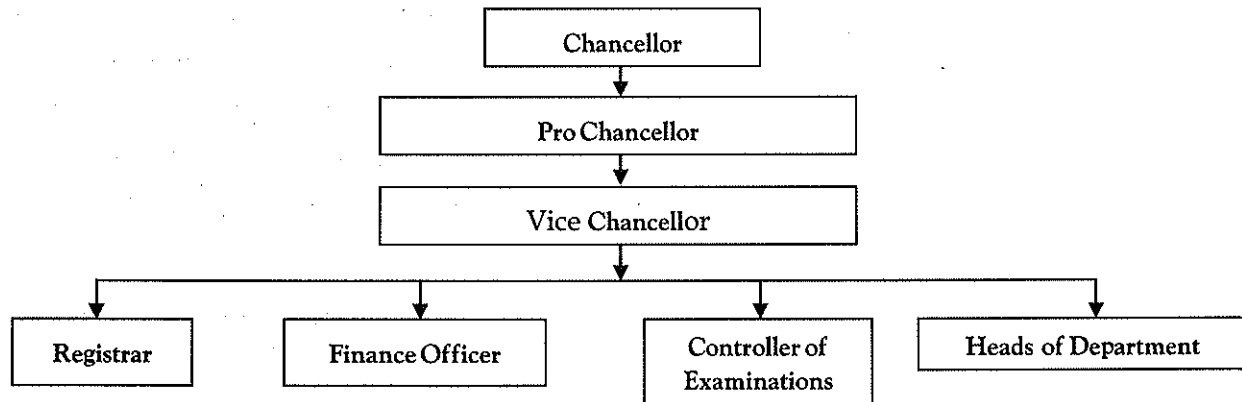
8.5. Grants:

Independent autonomous Universities, which are created under individual Acts, obtain the Grants based on Grant rules of Central and State Governments. And those Universities functioning under Higher Education Department receive their Block Grants for day-to-day administrative functions as per G.O. (Ms). No.226/Higher Education (K2)/1999, dated.17.05.1999. It should be noted that, the expenditure for the sanctioned posts as on 1.1.1996 shall be eligible for Block Grant. The block grant has been revised vide GO (Ms) No. 110, Higher Education (K1) Department, dated.12.06.2018 with

monetary effect from 01.04.2018. Other Universities receive Salary Grant, Maintenance Grant, Non Lapseable Lumpsum Grant and various other Grants, along with Special Capital Grants for Buildings and procurement of accessories.

8.6 Administrative Structure:

The administrative structure of Universities are as given below:



Most of the Universities are functioning under the State Government Department of Higher Education. Other Universities are functioning under the administrative departments of Agricultural, Animal Husbandry, Dairy Development and Fisheries, Tamil Development and Information, Health and Family Welfare, Law, Tourism, Culture and Religious Endowments, Youth Welfare and Sports Development, etc.

8.7 Authorities for Audit and Receipts and Payments for the financial year 2019-20:

The Details of entrustment of University audit to Local Fund Audit Department and Revenue & expenditure of each University for the financial year 2019-20 are given below:

Sl.No.	Name of the Universities	Entrustment of Audit (G.O)	Receipts	Payments
			Rs.(in lakhs)	
1)	University of Madras	G.O.Ms.No.114, Finance dt.06.2.1924	129639.60	127431.08
2)	Madurai Kamaraj University	G.O.Ms.No.990 Fin dt.29.08.1966	33058.31	37840.96
3)	Annamalai University	G.O.Ms.No.1705, Edu, dt.04.09.1946	217857.18	215321.61
4)	Anna University	G.O.Ms.No.520, Fin (Fds) dt.29.05.1980	233299.39	209999.13
5)	TN Agricultural University	G.O.Ms.No.734, Fin (Fds) dt.01.06.1972	80010.98	83569.56
6)	TANUVAS	G.O.Ms.No.1118, Fin LF dt.25.10.1990	55147.38	47049.08
7)	Bharathidasan University	G.O.Ms.No.450, Fin (Fds) dt.16.07.1982	47320.49	49474.23
8)	Bharathiyar University	G.O.Ms.No.450, Fin (Fds) dt.16.07.1982	84940.16	81322.54
9)	Alagappa University	G.O.Ms.No.916 Fin (Fds) dt.29.10.1987	21291.19	22526.24
10)	Tamil University	G.O.Ms.No.450 Fin (Fds) dt.16.07.1982	11105.59	11294.51
11)	TN Dr. M.G.R Medical University	G.O.Ms.No.192 HLM & H & F.W dt.03.02.1990	60734.35	47273.08
12)	Avinasilingam University for Women	G.O.Ms.No.328 Fin (LF) dt.03.05.1991	85.20	85.20
13)	Mother Teresa Women's University	G.O.Ms.No.293 Fin (Fds) dt.07.04.1986	5658.32	5683.45
14)	Manonmaniam Sundaranar University	G.O.Ms.No.148 Fin (LF) dt.03.03.1992	22697.20	17530.28
15)	TN Dr. Ambedkar Law University	G.O.Ms.No.826 Fin (LF) dt.11.10.1999	8831.66	8677.11
16)	Periyar University	G.O.Ms.No.491 Fin (LF) dt.17.05.2000	32971.40	33871.99

Sl.No.	Name of the Universities	Entrustment of Audit (G.O)	Income	Expenditure
			Rs.(in lakhs)	
17)	Thiruvalluvar University	G.O.Ms.No.133 Fin (LF) dt.04.04.2005	15436.85	11659.05
18)	TN Open University	G.O.Ms.No.171 Fin (LF) dt.02.05.2005	5018.26	4459.91
19)	TN Sports and Physical Education University	G.O.Ms.No.43 Fin (LF) dt.14.12.2005	10015.22	10123.95
20)	TN Teacher Education University	G.O.Ms.No.504 Fin (LF) dt.01.07.2008	25263.73	25601.57
21)	TN Dr. J. Jayalalitha Fisheries and Research University	G.O.Ms.No.174 Fin (LF) dt.30.05.2013	9326.00	10347.41
22)	National Law School Trichy	G.O.Ms.No.299 Finance (LF) Dept, dt.26.12.2014	3608.24	3365.18
23)	TN Music and Fine Arts University	G.O.Ms.No.23 Fin (LF) dt.27.01.2015	334.75	222.53

9. Public Libraries

9.1. Tamil Nadu is the first State in Independent India where Public Libraries Act, 1948 was passed. It came into force from 01.04.1950. The Public Libraries Act contains 19 Sections. In this Act, provision is made to establish Public Libraries all over the State and to appoint a Director to administer them. Sec. 12 (2) of the Public Libraries Act, 1948 stipulates to collect the library cess along with property tax and house tax being collected by the local bodies at the rate of 10 paise for every 1 rupee of property tax and house tax is collected as Library cess.

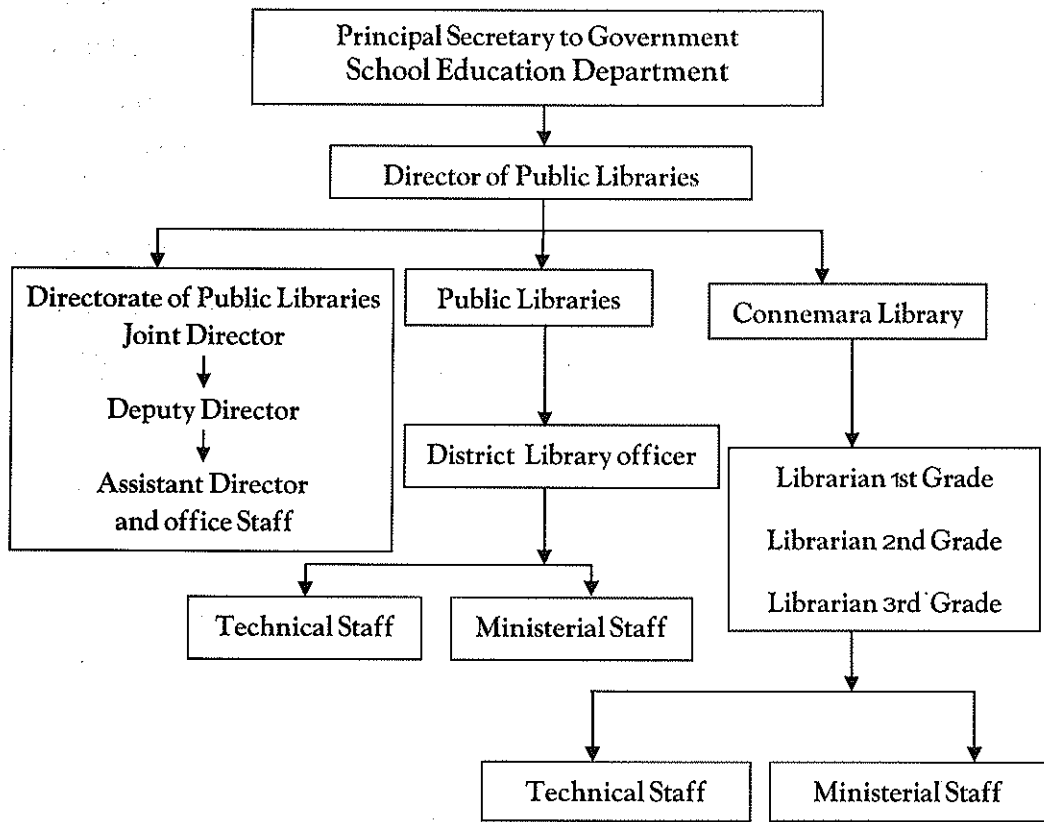
9.2. Moreover, as per Sec. 13 (3) of Public Libraries Act, 1948 Government of Tamil Nadu has to equally contribute Library cess so collected to all the District Libraries except Chennai District.

9.3. Totally 3924 Public Libraries in Tamil Nadu as detailed below are functioning under the Department of Public Libraries.

1)	State Public Library	:	1
2)	District Libraries	:	30
3)	Branch Libraries	:	1667
4)	Mobile Libraries	:	12
5)	Rural Libraries	:	1727
6)	Part Time Libraries	:	487
Total			3924

9.4. Administration setup:

The hierarchical Structure of Public Libraries administration is as follows



9.5. As per G.O. (Ms). No. 820/ Education, Science and Technology Department dated 03.05.1982, District Library Staff are declared as Government Servants from 01.04.1982 onwards. Initially pay and allowances are being drawn from the Government fund. Later on the pay and allowances drawn from Government Head are being reimbursed from the Library Fund.

9.6. Duties of the Public Libraries:

1. To inculcate the habit of reading among the people and to help them all to be educated.
2. Creating basic infrastructure facilities for inculcating reading habits.
3. Providing readable books to the public.
4. Uplifting of general knowledge and enhancing the financial position of the Libraries.

9.7. Authority for Audit:

The Chennai District Library Authority was commenced as per G.O.(Ms).No.1634 / Education Department, dated 30.05.1950. The audit of the District Libraries has been entrusted to the Local Fund Audit Department as per Section 16 and 17 of Public Libraries Act,1948, and G.O. (Ms).No.1634/ Education Department dated 30.5.1950 and as per Section 2(g), Schedule S.No. 8 of the Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor of District Library Authorities.

9.8. Local Library Authority Receipt and Charges**for the year 2019-20**

SlNo.	District	Receipt	Charges
		(Rs.in Lakhs)	
1)	Theni	194.05	113.95
2)	Vellore	671.09	661.25
3)	Tiruvannamalai	533.68	539.16
4)	Tiruvallur	2965.58	2981.94
5)	Erode	662.47	629.24
6)	Thanjavur	369.23	333.38
7)	Pudukottai	266.74	247.55
8)	Trichy	534.44	564.69
9)	Nagappattinam	255.95	252.42
10)	Sivagangai	251.92	245.27
11)	Perambalur	102.07	134.63
12)	Cuddalore	515.21	487.76
13)	Karur	277.32	255.13
14)	Coimbatore	7542.29	7481.88
15)	Dharmapuri	150.69	145.23
16)	Kanchipuram	3692.12	3699.29
17)	Thiruvarur	217.93	182.61
18)	Thoothukudi	548.47	529.84
19)	Namakkal	377.74	363.90
20)	Kanniyakumari	1162.93	1169.14
21)	Chennai	5341.34	5342.31
22)	Madurai	1127.82	842.17
23)	Tirunelveli	910.34	1053.58
24)	Ramanadapuram	276.21	279.34
25)	Villupuram	249.38	272.92
26)	Virudhunagar	975.71	1015.33
26)	Ooty	274.25	321.52
27)	Dindigul	296.28	326.03
29)	Salem	464.09	457.50
30)	Krishnagiri	609.91	643.90
31)	Ariyalur	140.21	141.87
32)	Tiruppur	1061.70	1009.17

10. Market Committees

10.1. Market Committees are formed in all districts with the aim to help the farmers and traders and to regulate the sales of Agricultural products. These market committees are functioning under the control of Department of Agriculture.

As per the Commercial Crop Act of 1933 Market Committee was first formed at Chennai in the year 1952. This Act and other related Acts enacted later were annulled and at present the Tamil Nadu Agricultural Produce Marketing (Regulation) Act, 1987 is in vogue. The purpose of this act is to regulate the sale of Agricultural products and establish the regulated Market Committees and administer them.

The Government have constituted the State Agricultural Marketing Board as an apex body to control and co-ordinate the Market Committees and Uzhavar Sandhais. At present there are 25 Market Committees and 3 Engineering wings at Vellore, Chennai and Madurai to undertake the construction works.

10.2. Authority for Audit:

As per Sec. 40 of the Tamil Nadu Agriculture Produce Sales Act of 1959, G.O.(Ms). No.1581/ Agriculture department dated 04.07.1973 and section 2(g) schedule S.No. 9 of the Tamil Nadu Local Fund Audit Act of 2014, the audit of Market Committees are entrusted to the Local Fund Audit Department.

10.3. Source of Revenue:

1) License Fees:

As per Section 8 (1) of the Tamil Nadu Agriculture Produce Sales (Regulating) Act 1987, license fee has to be collected from the trader selling the notified agricultural products.

2) Sales charges

Sales charges are collected in markets where the purchases and sales activities are being undertaken. This charge is collected at 1% of the selling and purchase cost. This is the main source of income for the Market Committee.

The amount so collected are maintained in the Market Committee Fund Account.

All expenditure including the establishment charges are being met out from the above sale charges in the Market Committees.

10.4. Mortgage loan:

In the Godowns constructed in the Regulated Market, the farmers are allowed to keep their produce. Moreover, they can avail loan at 75% on the prevailing market rate of such produce or Rs.2.00 lakh whichever is less.

The loan has to be repaid within a duration of six months.

10.5. Receipts of Charges:

25 Market Committees' Receipt for the year 2019-20 is Rs. 66620.48 lakh and the Charges is Rs. 44763.73 lakh.

Receipts of the 3 Agriculture Engineering Section for the year 2019-20 is Rs. 43150.30 lakh and the Charges is Rs. 41892.56 lakh.

Koyambedu Market Committee Receipt for the year 2019-20 is Rs. 2194.94 lakh and the Charges is Rs. 2295.77 lakh.

Total Receipt for the Agriculture Marketing Board Chennai is Rs. 41810.31 lakh and the Charges is Rs. 37212.32 lakh.

District Market Committee - Receipts and Charges

S.No	Districts	Receipts	Charges
		(Rs. in lakhs)	
1)	Vellore	424.96	396.65
2)	Ramanathapuram (at Virudhunagar)	270.91	592.53
3)	Salem	27211.84	5597.33
4)	Coimbatore	8756.64	8756.64
5)	Cuddalore	826.92	869.23
6)	Dharmapuri	463.00	394.51
7)	Villupuram	2888.84	2608.87
8)	Thanjavur	1997.75	1758.93
9)	Kanniyakumari (Nagercoil)	1549.55	1516.13
10)	Thiruvannamalai	387.25	387.27
11)	Pudukottai	429.85	374.42
12)	Madurai	1772.18	1759.04
13)	Kanchipuram	252.14	265.01
14)	Tiruchirappalli	238.39	293.03
15)	Tirunelveli	543.07	518.64
16)	Thiruvarur	438.96	729.83
17)	Dindigul	4168.40	4016.52
18)	Nagapattinam	893.61	943.79
19)	Theni	466.04	381.99
20)	Nilagiri (Ooty)	49.63	45.92
21)	Tiruppur	5414.25	5363.79
22)	Erode	3581.15	3597.25
23)	Perambalur	220.40	185.29
24)	Sivagangai	356.23	145.59
25)	Namakkal	3018.52	3265.53
	Total	66620.48	44763.73
26)	Vellore (Engg.) Section	15853.47	15270.62
27)	Madurai (Engg.) Section	10244.40	8917.56
28)	Guindy (Engg.) Section	17052.43	17704.38
	Total	43150.30	41892.56
29)	Koyambedu Wholesale Market Management Committee	2194.94	2295.77
30)	Tamil Nadu Agriculture Marketing Board, Chennai	41810.31	37212.32

11. Non - Preparation & approval of Budget

Budget estimate of Local bodies for the succeeding financial year are to be got approved in the current financial year. On the basis of the approved Budget, the receipt should be watched and the expenditure should be incurred. It is noticed and pointed out in Audit such procedures are not being adhered to. Further, in the Annual Report on the Technical Guidance and Support to this Department issued by the Office of the Principal Accountant General (G&SSA) in Pr.AG.(G&SSA)/SS II/Tech Cell/TG&S/2019-2020/12, dated.10.06.2019, it was suggested that the Local Fund Audit should strictly insist the Local Bodies for preparation of the Annual Budget and it is to be highlighted in the Local Fund Audit Report. Hence, it is suggested in audit that the Director of Rural Development and Panchayat Raj Department, Director of Town Panchayat and Director of Municipal Administration to take appropriate action to prepare the Budget and watch the flow of income and expenditure.

Chennai - 35

Date: 30.09.2021



[P.VELSAMY]

Director

Local Fund Audit Department

Government Central Press, Chennai - 600 001

