

4.3. MUNICIPALITIES

4.3.1. Introduction to Municipalities :

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.

4.3.2. Auditable Institution:

For the year ended March 2021, 121 Municipalities have been audited.

4.3.3. Gradation of Municipalities:

On the basis of the income as in schedule 1.2 the Government of Tamil Nadu has classified the Municipalities at the following gradation.

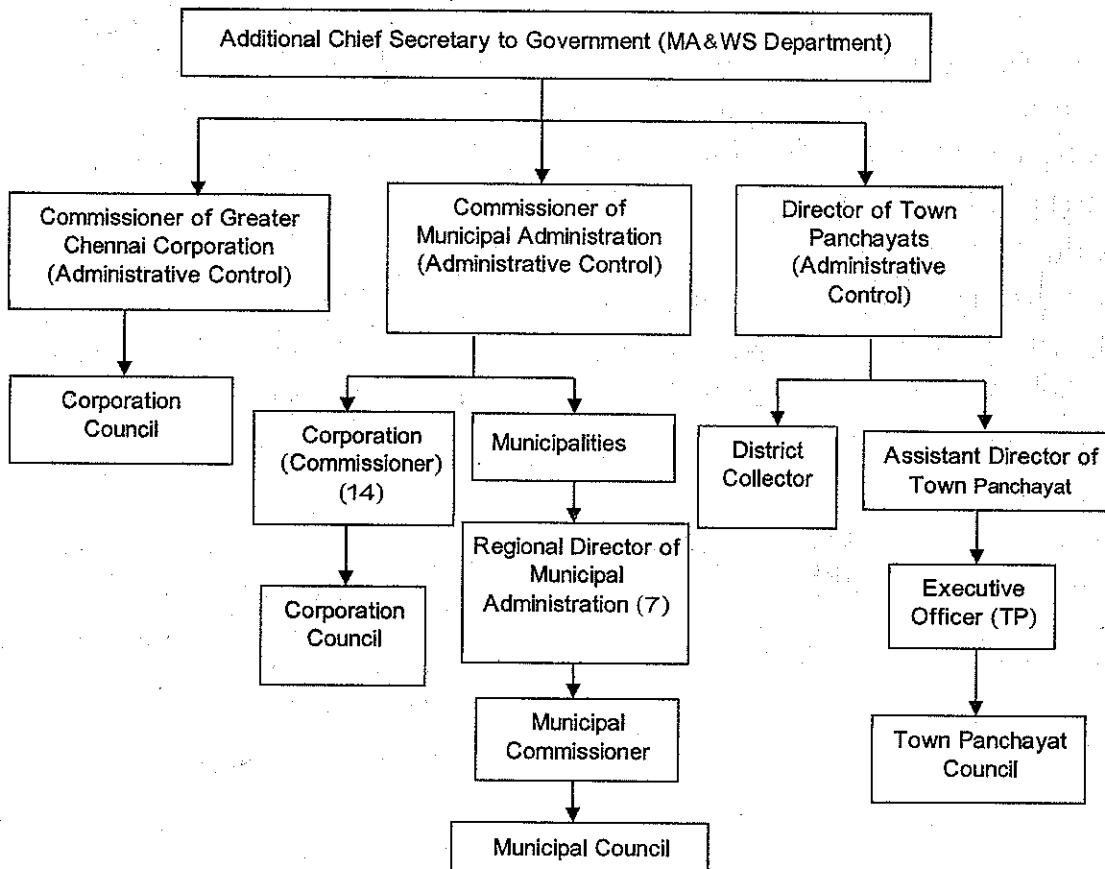
Table 30: Gradation of Municipalities

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

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

4.3.4. Administrative set up of Urban Local Bodies:

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



4.3.5. 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.

4.3.6. 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.

4.3.7. Source of Revenue:

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

4.3.8. Income and Expenditure for the year ended March 2021:

The total Income and Expenditure, Assets and Liabilities of the 121 Municipalities of the State of Tamil Nadu for the year ended March 2021 are shown in Annexures of Accounts.

At the end of the financial year, the balance sheet shows that taxes receivable is worth Rs.100474.19 lakh. 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.54870.15 lakh 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.

4.3.9. Accounting System:

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

4.3.10. Accounting Structure:

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

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

4.3.11. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

4.3.12. Pendency of Audit:

The audit of all local bodies for the year ended March 2021 has been completed without any pendency.

4.3.13. Audit Fees:

The audit of 121 Municipalities for the year ended March 2021 has been completed and the audit fees to be paid by them has been worked out for Rs.183.73 lakh. It has been pointed out in the Audit to remit the amount to the government head of account.

4.3.14. Major Observations noticed in Audit:

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

Non-Transfer of OSR Land

4.3.14.1. Non-transfer of Open Space Reservation land to Municipality.

Unapproved Layout Regularization Scheme – 2017 – Unsold plots regularization – OSR land not transferred and registered in the name of Municipality – value Rs.28.28 lakh.

1. G.O.Ms.No.78, Housing and Urban Development UD4(3) Department, dated 04.05.2017.
2. G.O.Ms.No.172, Housing and Urban Development UD4(3) Department, dated 13.10.2017.

According to the G.O.Ms.No.172, Housing and Urban Development UD4(3) Department, dated 13.10.2017 Rule 7 class g(ii) out of the total unsold plots not less than 10% of the area reserved for general purpose along with roads and streets might be given gift settlement in the name of local authority concerned.

But in the following two cases, the Municipal Commissioner of the Municipality concerned has approved the layout without transferring the OSR land to the name of Local Body. This action is not in order. Hence necessary action should be taken to obtain the gift settlement from the persons concerned in the name of the Municipality.

Sl.No.	Name of the Municipality	Audit Observation No./ Year	Area of OSR land Sq.ft.	Area for which Gift deed was obtained Sq.ft.	Balance area to be received as Gift Deed Sq.ft.	Value of the land Rs.	Appendix No.
1)	Tirupathur Municipality	23/2020-21	15996	1927	14069	28,27,869	--
2)	Ambur Municipality	24/2020-21	35124	--	35124	--	7

Reply:

This Audit Observation has been communicated to the Director of Municipal Administration. Interim reply has been received. Wherein the Commissioner, Tirupathur Municipality informed that necessary action is being taken to transfer the OSR land to the Municipality. Whereas the Commissioner, Ambur Municipality in his interim reply, informed that the land portion mentioned in the Sl.No.1, 3, 4 and 5 were transferred to Municipality as gift deed. But the gift deeds were not produced to Audit. More over the land portion mentioned in Sl.No.2 is not yet transferred to Municipality as gift deed. Hence the Observation is pending.

4.4. Town Panchayats

4.4.1. Introduction to Town Panchayats:

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 year 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 Tahsils, pilgrim centres, tourist spots, industrial and commercial zones etc. The Town Panchayats are brought under the Tamil Nadu District Municipality Act, 1920 by making 73 and 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.

4.4.2. Gradation of Town Panchayats:

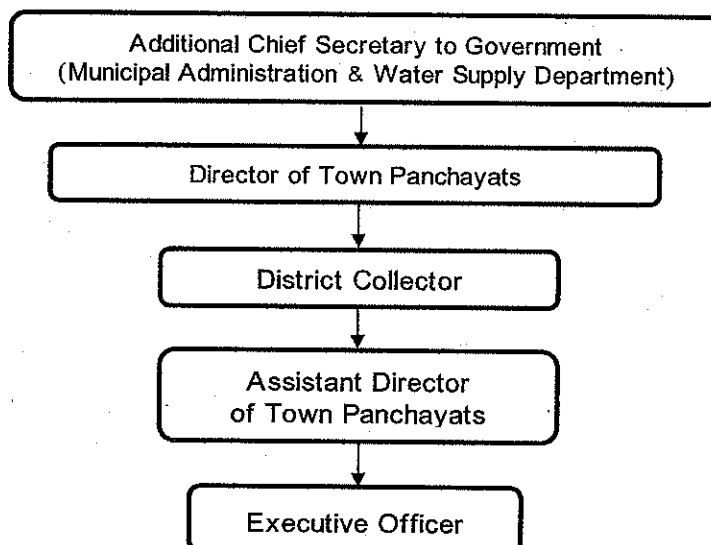
As per G.O.(M.S).No.142, Municipal Administration and Water Supply (TPII) Department, dated 21.11.2014 and Government Gazette No.09/02.03.2016, the Town Panchayats are classified as below based on their own revenue sources.

Table 31: Gradation of Town Panchayats

Grade	Average Income for Year	No of TP
		2020-21
Special Grade	Above Rs. 200 Lakh	64
Selection Grade	Rs.100 Lakh upto Rs.200 Lakh	202
First Grade	Rs.50 Lakh upto Rs.100 Lakh	200
Second Grade	Below Rs.50 Lakh	62
Total		528

4.4.3. Administrative set up:

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



4.4.4. 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.

4.4.5. Income and Expenditure of Town Panchayats for the year ended March 2021:

In Tamil Nadu, Out of 528 Town Panchayats, consolidated accounts of Expenditure and Income, Surplus and Deficit, Assets and Liabilities, Accumulated surplus and Accumulated deficit for the year ended March 2021 are shown in annexures of Accounts.

As on 31.3.2021 Taxes and fees worth Rs.30450.03 lakh 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.27508.87 lakh. Action has to be taken to collect the advances pending.

At the end of the financial year Out Standing worth Rs.36311.00 lakh to be remitted to concerned accounts are shown as Liability. Necessary action has to be taken to remit the same.

4.4.6. Major Observations noticed in Audit:

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

Loss of Revenue

4.4.6.1. Undue delay in remittance of Taxes collected by private agency into Town Panchayat account.

Tax and Non-Tax amount collected through online by M/s.Primatix Software Solutions Ltd. – Not fully remitted into bank accounts of respective Town Panchayats Rs.474.18 lakh.

Tax and Non-tax amount are being collected by 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 2020-21.

1) It is observed in audit that daily collections of tax and non-tax amount collected by the said private concern through online in Town Panchayats was not remitted into the respective bank accounts of concerned Town Panchayats for the year ended March 2021 to the tune of Rs.4,74,17,951/-resulting in revenue loss. Details as shown in Appendix No.08.

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 mentioned private concern.

Reply:

This observation has been communicated to the Director of Town Panchayats. The Regional Joint Directors of Local Fund Audit informed that, an amount of Rs.30,63,418/- as in column(7) has been remitted to Town Panchayat accounts, balance amount of Rs.4,43,54,533/- is pending till date.

The execution of agreement between the Commissionerate of Town Panchayats and the Primatix Software Solution should be brought to the knowledge of Local Fund Audit Department. This has been communicated vide this office Lr.Rc.No.6910/TPA(1)/2022, dated.10.10.2022 and vide this office DO.Lr.No.6910/TPA(1)/2022, dated.03.11.2022. Reply not been received. Hence the observation is pending.

4.4.6.2. Short Collection of vacant land tax- revenue loss.

M/s Amirtha viswa vidhyapeedam Educational Institutions - Short collection of vacant land tax while issuing Building Plan Approval by Town Panchayat - Loss Rs.369.65 lakh and other defects. (Ettimadai Town Panchayat Observation No: 12 / 2020-21)

Coimbatore Local Planning Authority had issued Technical Sanctioned to M/s.Amirtha viswa vidhyapeedam Educational institution in Ettimadai Town Panchayat, Coimbatore district for construction of buildings for educational purposes. In continuation of this, Ettimadai Town Panchayat had issued Building Plan Approval. Details as shown in Table 32.

Table 32: Details of Building Plan Approval

Sl.No.	Details	Earlier Sanction	Present Sanction
1)	Technical sanction (Coimbatore Local Planning Authority)	From 17A1/2013 To 17A83/2013 (R.C.No. 2633/ 2007/ LPA1, Date.05.02.2013)	From 22'(1)' To '(58)" /2021 (R.C.No.4922/2019/LPA, Date.01.02.2021)
2)	Building Plan Approval Number (Ettimadai Town panchayat)	From 93/1 to 93/83/2012-13 (R.C.No. 181/2011 Date. 28.03.2013)	69/2020-21, (R.C.No.12/2021, Date.19.02.2021)
3)	Ettimadai Town Panchayat Council Permission (Resolution Details)	31/2013 Date.15.03.2013	08/2021, dated.09.02.2021
4)	Total Area of the College	310.385 Acres (1256083 Sq.mt)	395.79 Acres (1601740 Sq.mt)

Sl.No.	Details	Earlier Sanction	Present Sanction
5)	Building area (In Sq.mt)		
	Ground Floor	66257.38	54372.01
	First Floor	51206.59	37684.53
	Second Floor	43032.04	32420.29
	Third Floor	37994.80	28878.04
	Head room	2282.61	2280.86
	Deduction n Area	-	32434.24
Total		200773.42	188069.97 (FSI Area 153354.87)

While verifying these records and files, the following defects were noticed.

A) Details of implementation of special conditions not shown to audit:

As per Coimbatore Local Planning Authority member secretary proceeding letter no.4922/2019/LPA, dated 01.02.2021 the following special conditions were laid down in serial number 2,5,7.

1. The concurrence of Environmental ministry should be obtained before construction of the building.
2. The conditions laid down by the Union and State Government department while issuing No Objection certificate should be complied with.
3. The Concurrence of Tamil Nadu Pollution Control Board should be obtained.
4. Land Conversion details not Shown – Defects

The following lands coming under Coimbatore planned area owned by M/s. Amritha viswa vidhya peedam had been converted from Agriculture land usage to educational land usage by Coimbatore local Planning Authority.

Sl. No.	Government Order	Total area (In Acre)
1)	G.O.No.(2D)117 Housing and Urban development UD4(II) Dept Dt.6.5.2009	275.425
2)	G.O.No.(2D) 635/ Housing and Urban development UD4(I) Dt.25.10.2010	24.65
3)	G.O.No.2(D)/65 Housing and Urban development UD4(1) Dt.17.5.2018	74.495
Total		374.570

From the above particulars only 374.570 acre of land had been converted from agricultural land usage to educational land usage. But as per Coimbatore local planning authority Joint Director's Technical sanction order no.4922/2019/LPA Dt.01.02.2021 395.74 acres of land had been approved. The details of remaining 21.17 acres (395.74 – 374.57) of land conversion from agricultural to educational usage were not shown. The details need to be shown to audit.

The details of fulfilment of the special conditions were not shown to audit. The details should be shown to audit.

B) Short Collection of Vacant Land Tax – loss Rs.369.65 lakh.

As per G.O.No.151, MAWS (Election) Department, dated 20.08.2009 vacant land tax with reference to the location subject to the minimum of 10 paise to maximum of 40 paise should be levied and collected. Based on this government order and Ettimadai Town Panchayat council resolution number 79/2009, dated 30.11.2009, The vacant land tax at the rate of 20 paise has to be collected for the land area. Hence for the total 395.74 acres of approved land belonging to this institution vacant land tax for Rs.3,96,17,307/- should be collected as shown in Table 33:

Table 33: Vacant Land Tax Short Collection details

Sl. No.	Reference	Total Vacant land area (approved land area)	VLT at the rate of Rs.0.20 per half year (Rs)	Maximum half year VLT to be collected	Total Vacant land tax to be collected
1)	From 17A/2013 To 17A83/ 2013 (R.C No.2633/ 2007/ LPA1, Date.05.02.2013)	310.385 Acre (or)12,56,083 Sq.mt (or) 1,35,20,477 Sq. feet	27,04,095	13	3,51,53,235
2)	From 22'(1)" To '(58)".2021 R.C.No.4922.2019.LPA, Date.01.02.2021 and Land change G.O.No.2(D)/65 Housing and Urban development UD4(1) Dt.17.5.2018	85.40 Acre (or) 3,45,602 Sq.mt (or) 37,20,060 Sq. feet	7,44,012	6	44,64,072
Total					3,96,17,307
Note : Calculated 1 Acre = 4046.856 Sq.mt and 1 Sq.mt = 10.764 Sq. feet					

But from the Institution vide Dhanalakshmi Bank Demand Draft number 292239/21.3.2013 Rs.14,81,136/- (Including Building Plan Approval amount Rs.63,77,418/- total amount of Rs.78,58,554/- collected by demand draft) and vide town panchayat receipt Challan No.625/2020-21 Dt.19.02.2021 Rs.11,70,520/-total Rs.26,51,656/- (14,81,136 + 11,70,520) had been collected as vacant land tax. This has resulted in loss of revenue of Rs.3,69,65,651/- (3,96,17,307 – 26,51,656) to the town panchayat. The loss to be collected from the institution.

Abstract

Sl.No.	Sub para number	Loss of Amount Rs.
1)	A	0.00
2)	B	3,69,65,651.00
Total		3,69,65,651.00

Reply:

This observation has been communicated to the Director of Town Panchayats. Reply not been received. Hence the observation is pending.

CHAPTER – V

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

PANCHAYAT RAJ INSTITUTIONS

Introduction to Panchayat Raj institutions:

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.

Auditable Institutions:

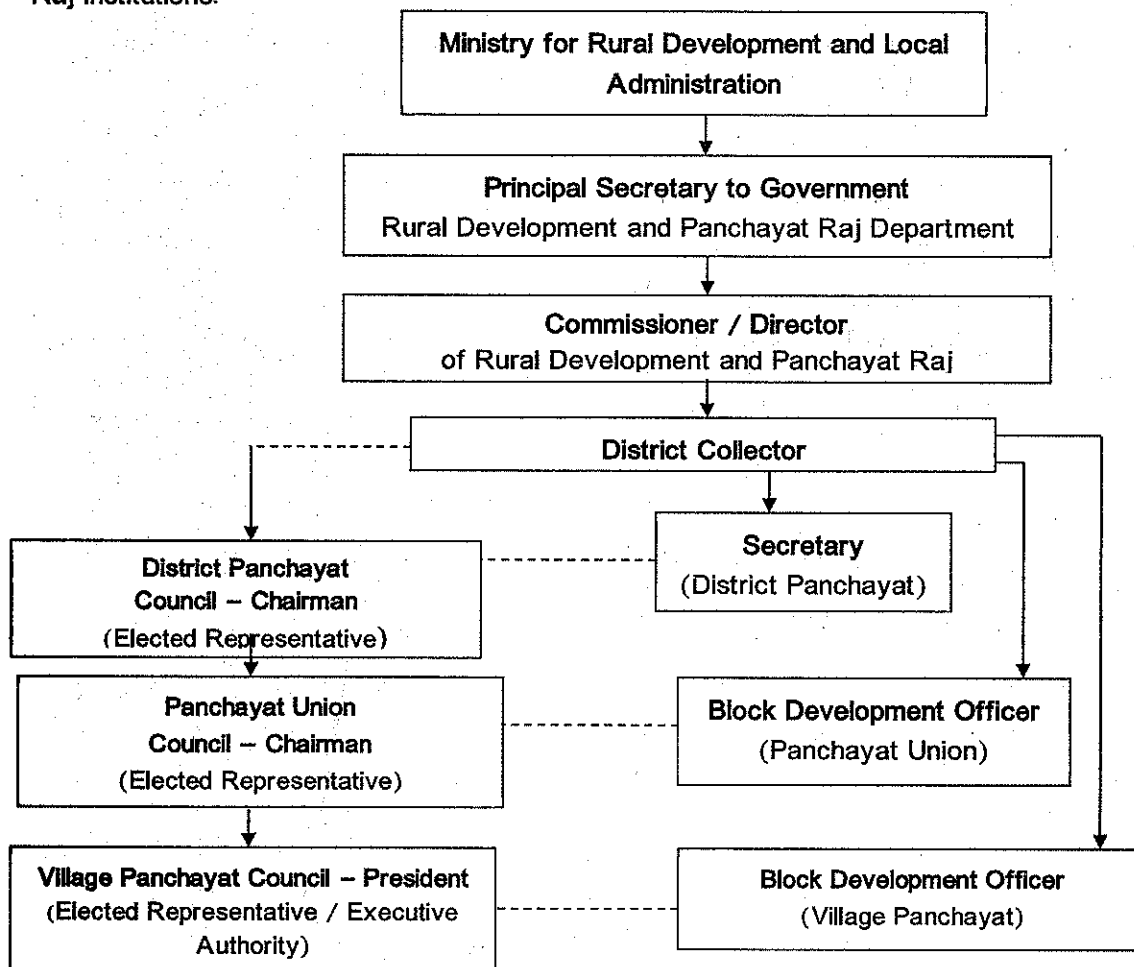
Type of Institution	No.of Institutions
District Panchayats	32 (Except Chennai District)
Block Panchayats (Panchayat Unions)	388
Village Panchayats	12525
Total	12945

Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

Organisational Setup:

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

**5.1. District Panchayats**

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

The Director of Local Fund Audit Department is the Statutory auditor for District Panchayat. Audit for the year ended March 2021 was completed in all 32 District Panchayats. The State Government sanctioned Rs.29915.16 lakh as State Finance Commission grant for the year ended March 2021.

During the year 2020–21, Rs.24478.71 lakh was released to take up the SFC works. During the audit period year 2020–21, the District Panchayat accounts commenced with the opening Balance of Rs.33550.99 lakh and closed with a balance of Rs.34905.59 lakh as on 31.03.2021. No details were available for undisbursed grants.

During the Audit period, the unspent grant of the scheme accounts for the previous year were accumulated to the tune of Rs.392.55 lakh 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.825.76 lakh was not remitted into Government Head of account. A balance of Rs.34905.59 lakh was kept unspent at the close of the year (31.03.2021). 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.

5.1.1. District Panchayat 2020-21 Income and Expenditure Statement

Table 34: Income and Expenditure Statement for District Panchayat 2020-21

Sl.No.	Region	Sl.No.	District	Income	Expenditure
				(Rs.In lakh)	
1)	Chengalpattu	1	Tiruvallur	1630.52	1331.27
		2	Kancheepuram	1221.29	1720.41
		3	Chengalpattu	506.66	250.00
		4	Cuddalore	2001.08	2631.68
2)	Vellore	5	Vellore	1125.16	1054.59
		6	Villupuram	3166.63	776.70
		7	Thiruvannamalai	2138.78	2031.02
3)	Salem	8	Salem	2274.00	1888.53
		9	Dharmapuri	536.46	530.70
		10	Namakkal	959.17	732.76
		11	Kirisnagiri	2991.20	1307.31
		12	Karur	326.94	1016.44
4)	Tirupur	13	Coimbatore	1175.07	671.02
		14	Erode	1179.22	815.02
		15	Nilgiris	502.21	795.11
		16	Tirupur	1028.69	1583.21
5)	Tiruchirappalli	17	Tiruchirappalli	1612.29	865.35
		18	Thanjavur	1740.32	709.77
		19	Pudukkottai	807.69	1519.71
		20	Thiruvarur	742.48	867.21
		21	Ariyalur	850.56	693.55
		22	Perambalur	450.83	348.27
		23	Nagapattinam	1650.60	1018.19
6)	Madurai	24	Madurai	1047.92	1301.43
		25	Theni	570.48	391.31
		26	Dindigul	1640.50	887.45
		27	Sivagangai	1206.37	1095.96
		28	Ramanathapuram	1108.92	1129.90
7)	Tirunelveli	29	Tirunelveli	768.60	1382.15
		30	Thoothukudi	985.62	1323.98
		31	Virudhunagar	1095.36	1141.66
		32	Kanniyakumari	383.09	432.37
Total				39424.71	34244.03

5.2. Panchayat Unions

5.2.1. Authority for Audit:

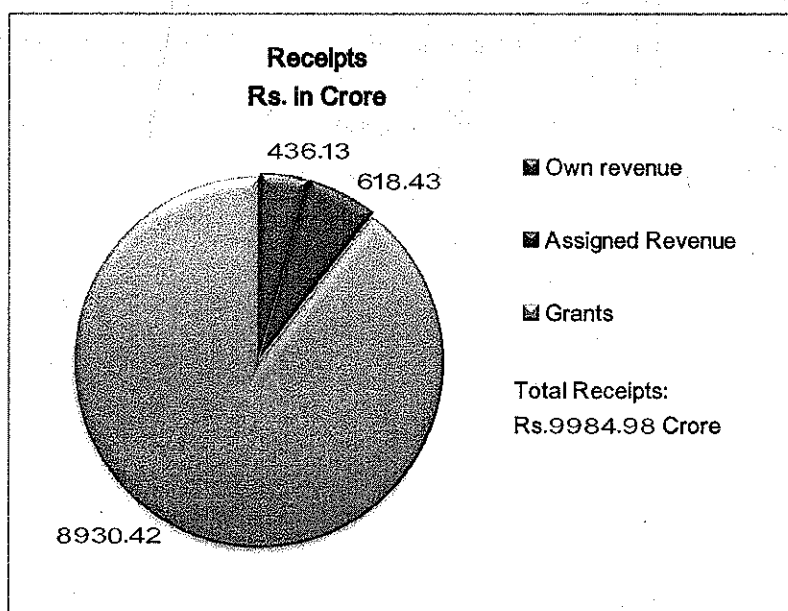
Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

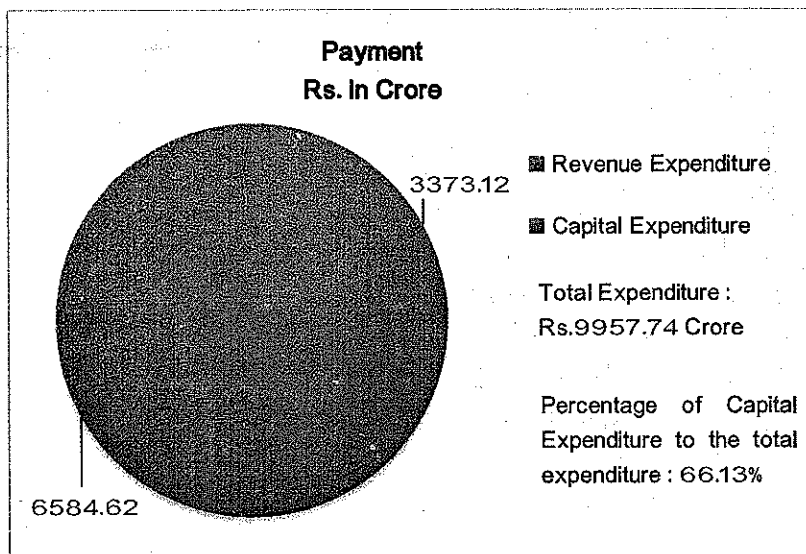
5.2.2. Source of Revenue:

- (i) Own Source
 - Fees, Licenses, Public Market fees, etc.,
- (ii) Assigned Revenue
 - Surcharge on stamp duty
 - Amount proportioned from entertainment tax
- (iii) Government Grants

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

5.2.3. Receipts and Payments for the year 2020-21





Source: Details furnished by DRDPR

5.2.4. Grants received from State Government:

During the Financial year 2020-21, the Government of Tamil Nadu sanctioned grants to the tune of Rs.8930.42 Crore. Out of this Rs.3373.12 Crore were spent as Revenue expenditure and Rs.6584.62 Crore as capital expenditure.

In the financial year 2020-21, the capital expenditure is 66.13% of the total expenditure resulting in lesser creation of new assets.

5.2.5. Major Observations noticed in Audit:

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

Unilateral deduction in bank account**5.2.5.1. Unilateral deduction by bank resulting in shortage in bank balance.**

Unilateral deduction of amount of Rs.12.55 lakh by State Bank of India resulting in shortage in closing balance of bank accounts.

(Pennagaram Panchayat Union Observation No.14 / 2020-21)

During the audit of Pennagaram Panchayat Union in Dharmapuri district for the year ended March 2021, below stated amount was deducted in the mentioned dates without details in scheme accounts maintained in SBI, Pennagaram Branch. The reason for such deduction was not furnished to audit. Further, on examination of bank statements the amount was deducted as "Ineligible SB account".

Hence action may be taken to collect Rs.12,55,314/- from the State Bank of India by contacting the Bankers and the amount needs to be credited to scheme accounts. This was informed to the Block development officer (VP) by the Audit Inspector in person several times and in letter no. 1 and 2 /A1/2020, dated 16.07.2020 and 29.07.2020 but still this amount was not credited in the accounts.

The above defect was pointed out in observation no.54, Audit report for the year 2019-20 but not collected till date, hence resulting in shortage in closing balance in bank accounts maintained by this Panchayat Union.

Table 35: Details of deduction mentioned as Ineligible SB account from the scheme bank accounts

Sl. No.	Name of the Scheme Accounts	State Bank of India, Pennagaram Bank Account Number	Amount Deducted (Rs.) / Date	
1.	Namadhu Gramam	11526752849	11,21,369	13.07.17
2.	Jeep -Fuel	11526754438	19,124	10.07.17
3.	Information Education Communication - IEC	11526752838	1,14,821	10.07.17
Total			12,55,314	

Hence, effective action may be taken to collect the above amount of Rs.12,55,314/- with interest and need to be credited to the scheme account. Otherwise, the amount may be recovered from the officials concerned by fixing responsibility.

Reply

This observation was communicated to the Commissioner, Panchayat Raj and Rural Development Department. Interim reply furnished and the loss amount pointed out in audit objection not recovered. Hence, observation is pending.

Fraudulent refund of Lapsed Deposits and withdrawal of other Public dues.

5.2.5.2 Fraudulent refund of Lapsed Deposit and withdrawal of other Public dues to irrelevant persons.

Fraudulent refund of Lapsed Deposits and withdrawal of other Public dues from General Fund and Scheme Fund to irrelevant persons – Details of contractors in deposit Register and cash Book differs with the Bank Scroll – Loss Rs.51.78 lakh.

(Kaveripakkam Panchayat Union Special Audit Report Observation No.07/18.03.2019 to 09.09.2021)

Special Audit on Refund of Deposit vouchers for the period from 18.03.2019 to 09.09.2021 was taken up in Kaveripakkam Panchayat Union in General Fund and Scheme Funds. On cross verification of Contractor details including deposit amount in the Deposit Register with that of the respective year credit entries in related previous year Cash Book, Chitta and Bank Scroll, it was noticed in audit that pay, contingent expenditure, Refund of Deposit, Advance, Travelling Allowance and other such expenditure related to various head of accounts was improperly entered as deposit amount. On comparison of contractor's names in the vouchers with that of the bank scroll, variation was noticed in the name and initial of the contractors. It was confirmed in audit that, the refund of deposits were made to persons not related to the contract works in fraudulent manner.

For refund of deposit to the contractor, the copy of the original Challan of Earnest Money Deposit (EMD) as made by the contractor, requisition application of contractor for refund of deposit and acknowledgment of contractor for receipt of refunded deposit amount was not enclosed with the refunded deposits vouchers. Refund of deposit to contractors should be made by the Accountant and the Block Development Officer after verification of the above details. Deposit amounts lapsed after 3 years was not taken to Lapsed deposit register and that refund of Lapsed deposits was made without obtaining the approval of the Council as per G.O (Ms) No. 621, Rural Development and Panchayat Raj Department, dated.08.04.1980 or without the approval of Assistant Director (Panchayats) the then Special Officer to Panchayat Union.

Further, GST, IT and Labour Welfare Fund deductions from the contract works was not remitted to respective Government head of account and to Labour Welfare Board, instead it was wrongly entered in Deposit Register. After three years it became Lapsed Deposit there after it was fraudulently refunded to irrelevant persons.

Hence, the expenditure to the tune of Rs.51,77,860/- is treated as loss to Panchayat Union Fund. The loss amount needs to be recovered in the proportions stated in Director of Rural Development and Panchayat Raj Department Letter R.C.No.103470/97/LF(2), dated.03.04.1998 and amount related to Government to be remitted into the Government head of accounts and other items of amount are to be remitted into Panchayat Union Fund.

The above clearly indicates the complete failure of internal control mechanism in the Kaveripakkam Panchayat Union.

Table 36: Details of Officers responsible and their duty period

Sl.No	Name	Designation	Duty period
1)	Mr. Srinivasan	BDO Officers (B.P)	18.03.2019 FN to 09.07.2020 A.N
2)	Mr. W.V. Ravi		09.07.2020 A.N to 02.09.2021 A.N
3)	Mr. Joseph kennady		03.09.2021 F.N to 09.09.2021 A.N
4)	Mr. A. Sivaraman	Deputy BDO Admin)Incharge)	18.03.2019 F.N to 29.09.2019 A.N
5)	Mr. Gajendiran		30.09.2019 F.N to 09.09.2020 A.N
6)	Mr. K. Karithigeyan		09.09.2020 A.N to 02.09.2021 A.N
7)	Mr. N. Babu		03.09.2021 F.N to 09.09.2021 A.N
8)	Mr. K. Venkatesan	Accountant	18.03.2019 F.N to 09.09.2021 A.N

Lapsed Deposits refund from 18.03.2019 to 09.09.2021

Table 37: Details of Loss amount

Sl. No.	Fund	Period and Amount details (in Rupees)				Amount in Rs.
		18.03.2019 to 31.03.2019	01.04.2019 to 31.03.2020	01.04.2020 to 31.03.2021	01.04.2021 to 09.09.2021	
1	General Fund (LFD-I)		646481	1745768		2392249
2	MLACDS (LF-IX)		-	389773		389773
3	MPLAD		198785	183925		382710
4	SFC (D.P) 2014-15		320502	197553	-	518055
5	CSIDS		234806	273243		508049
6	SFC (D.P) 2015-16		-	208675		208675
7	RIS - 2011-12		127466	-		127466
8	RIS - 2012-13		147375	-		147375
9	RRD		-	130875		130875
10	School renovation		28931	-		28931

Sl. No.	Fund	Period and Amount details (in Rupees)				Amount in Rs.
		18.03.2019 to 31.03.2019	01.04.2019 to 31.03.2020	01.04.2020 to 31.03.2021	01.04.2021 to 09.09.2021	
11	Drought Fund		--	28548		28548
12	Anganwadi Repair		--	164247		164247
13	Watson		--	1750		1750
14	IWSC		--	70687		70687
15	General Fund		--	20110		20110
16	Amma Adi Dravidar Residential Scheme		--	58360		58360
Total		--	1704346	3473514	--	5177860

Abstract

Sl. No	Details	Year		Total
		2019-20	2020-21	
Amount in Rs.				
1	Fraudulent Refund of Lapsed Deposits	8,11,950	18,58,700	26,70,650
2	Fraudulent Refund of Non-Deposits (Pay, Contingent expenditure, Advances, Travelling allowance. Etc)	5,99,158	12,87,239	18,86,397
3	Illegal withdrawal of Public dues (GST, IT, LWF, Telephone bills, Group insurance. Etc)	2,93,238	3,27,575	6,20,813
Total		17,04,346	34,73,514	51,77,860

Reply:

This observation was communicated to the Commissioner of Rural Development and Panchayat Raj. An interim reply was received, wherein it was stated that disciplinary action was initiated against the persons responsible and they were placed under suspension as per the order of the District Collector, Ranipet. Loss amount pointed out in audit Observation is not yet recovered. Hence, the observation is pending.

5.3. Village Panchayat

5.3.1. Introduction to Village Panchayats.

As per section 3(2) of the Tamil Nadu Panchayats Act, 1994, the Grama Sabha should be convened at least two times in a year. 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.

5.3.2. Budget:

The Budget of the Village Panchayat shall be prepared as per the guidelines given in Section 192 of Tamil Nadu Panchayats Act 1994. Every year the Budget should be prepared and the approval of the village Panchayat should be obtained by 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.

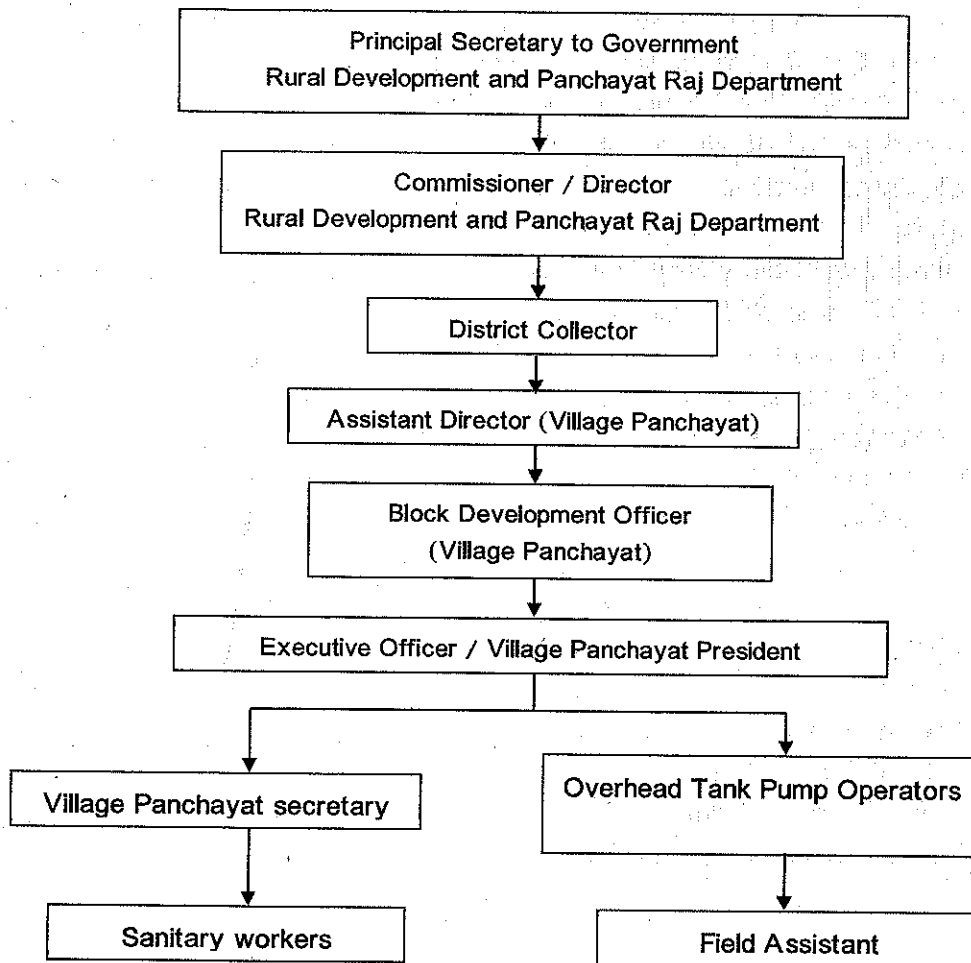
The Deputy Block Development Officer should verify the budget and send to the executive authority of the village with his remarks by 28th February and the executive authority should obtain the approval of the Village Panchayat by March -15. Within 7 days from the approval of the Village Panchayat, the 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 provisions should not be sanctioned by the Village Panchayat.

The provisions given in the budget shall not be transferred to other head of expenditure without the sanction of the Inspector (District Collector). If expenditure exceeds above the 5% of budgetary provision, Sanction of the Inspector (District Collector) is required for each and every items

5.3.3. Organisational set up:

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

Village Panchayat Organisational set up



5.3.4. Source of Revenue:

The following are the Receipts of the Village Panchayats:

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

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

5.3.5. 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.

Table 38: Details of Accounts maintained in Village Panchayats

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

Source: G.O.(MS).No.89 Rural Development and Panchayat Raj (PR-1) Department, dated: 15.06.2015)

5.3.6. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

5.3.7. Audit Arrangement:

1)	Village Panchayat	i. Deputy Block Development officer (Excluding Scheme Audit) ii. Assistant Director of Rural Development (Audit) (Excluding Scheme) iii. Director of Local Fund Audit Dept., (Schemes Audit only).
2)	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

5.3.8. Major Observations noticed in Audit:

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

Loss of Revenue

5.3.8.1. Short remittance and non-remittance of taxes into bank account.

Short remittance and non-remittance of Cash collection of Rs.21.97 Lakh in Village Panchayats as on 31.03.2021 – Rs.10.05 Lakh remitted based on Audit Observations and Rs.11.92 Lakh yet to be recovered. (Consolidated Observation)

As per G.O.(Ms) No.92, Rural Development (C-III) Department, dated.26.03.1997, all the daily collection of taxes, fines and miscellaneous receipts should be remitted on the very next day in to the Village panchayat fund account in the local bank branch. However in cases, were bank branch more than 5 kilometers away from the Village Panchayats, remittance may be permitted to be made once a week if the total amount unremitted does not exceed Rs.1000/- at any time.

During the course of Audit for the following village Panchayats in Thanjavur, Ariyalur and Trichy Districts for the period 2020 –21, on verification of remittance of tax and fees collected by cash up to 31.03.2021, short remittance and non-remittance of Rs.21.97 Lakh was found in audit resulting in loss of revenue to the Village Panchayats. Action may be taken to recover this loss amount from the persons concerned.

Table 39: Details of amount collected and not remitted into bank account

Sl. No.	Panchayat Union	Name Village Panchayat	Observation No./ 2020-21	Amount Collected and not remitted into Bank upto completion of Audit	Amount Remitted based on the audit Observations	Balance Amount
				Rupees In Lakh		
Thanjavur District						
1)	Thanjavur	Soorakkotttai	10	4.91	2.43	2.48
2)	Boothalur	Paalayapatti (North)	9	0.52	0.35	0.17
3)	Boothalur	Sanoorapatti	21	4.83	0.00	4.83
4)	Papanasam	Veeramangudi	11	0.42	0.42	0.00
5)	Thanjavur	Kondavittanthidal	10	2.51	0.94	1.57
6)	Thiruvaiyar	Thillaisthanam	11	2.93	1.01	1.92
Ariyalur District						
7)	Ariyalur	Valajanagaram	11	2.01	1.06	0.95
Tiruchirappalli District						
8)	Thuraiyur	Narasingapuram	9	3.84	3.84	0
Total				21.97	10.05	11.92

Reply:

This observation was communicated to the Commissioner, Panchayat Raj and Rural Development Department. Based on the Audit objection for Rs.21.97 Lakh, an amount of Rs.10.05 lakh was recovered and Rs.11.92 Lakh is pending. Hence, the observation is pending.

CHAPTER – VI**INTRODUCTION TO UNIVERSITIES AND MISCELLANEOUS INSTITUTIONS (LOCAL LIBRARY AUTHORITIES, MARKET COMMITTEES, LOCAL PLANNING AUTHORITIES AND OTHER INSTITUTIONS) AND MAJOR AUDIT OBSERVATIONS****UNIVERSITIES****6.1. Introduction to Universities**

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

6.1.1. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

6.1.2. Performing the Audit Functions:

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

6.1.3. Annual Accounts:

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

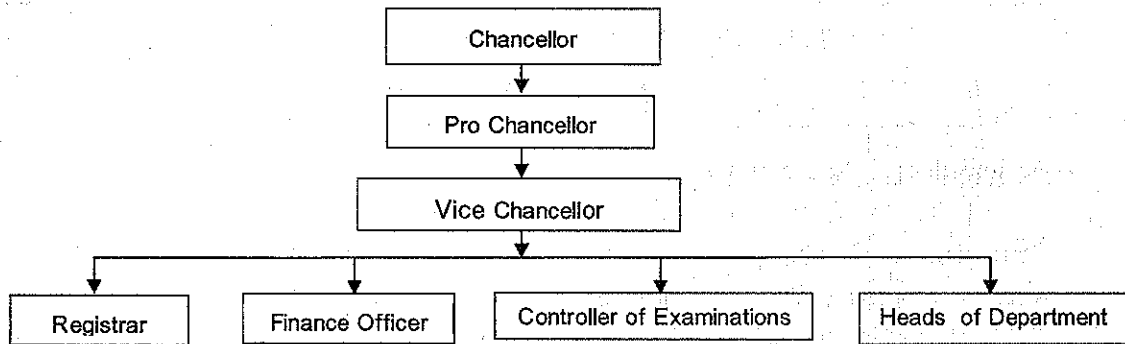
1. General Fund Accounts
2. Endowment Account and Earmarked Fund Accounts
3. Examination Fund Accounts
4. Fees Fund Accounts
5. Pension Fund Accounts
6. Distance/Postal Education Fund Accounts
7. Plan Accounts
8. Other Plan Accounts

6.1.4. Grants:

Independent autonomous Universities, which are created under individual Acts, obtain the Grants based on Grant rules of Central and State Governments. And those Universities functioning under Higher Education Department receive their revised Block Grants with monetary effect from 01.04.2018 to meet Establishment and Administrative expenses as per G.O.(Ms)No.110, Higher Education (K1) Department, dated.12.06.2018. Other Universities receive Salary Grant, Maintenance Grant, Non-Lapsable Lumpsum Grant and various other Grants, along with Special Capital Grants for infrastructure.

6.1.5. Administrative Structure:

The administrative structure of Universities are as given below:



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

6.1.6. Receipts and Payments for the year 2020-21:

The Details of Receipts and Payments of General Fund / Non-Plan Account of each University for the year ended March 2021 are given in Annexures of Accounts.

6.1.7. Major Observations noticed in Audit:

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

Loss of Revenue

6.1.7.1. Non-levy of GST on certain fees.

GST on affiliation fees and other fees not levied and collected to the tune of Rs.578.91 lakh. (Anna University Observation No.23(a), 23(c), 23(d) and 23(g) / 2020-21)

The services provided to an educational institution relating to admission or conduct of examination are exempted from GST vide Sl. No.66(b) of notification no 12/2017 C.T.(Rate), dated 28.06.2017 as amended vide Notification No.02/2018, dated 25.01.2018. It is pointed out in audit that as the services listed below do not fall under the exempted services, GST must be levied and collected at the rate prescribed on these services as detailed below and the GST amount Rs.5,78,91,428/- should be remitted into the Government Account which fact may be intimated to audit.

Table 40: GST non-collection details

Sl. No.	Name of the Centre	Account No.	Details	Amount Rs.	GST (18%) Amount Rs.
1)	Centre for affiliation	8456101113450	Provisional Affiliation Fee	169335618.00	30480411.24
			Permanent Affiliation Fee	14895000.00	2681100.00
			Application processing Fee	75274500.00	13549410.00
			Other Fees	5263445.28	947420.15
2)	Controller of Examination	8456101101434 (Affiliation)	Photo copy fee	3158800.00	568584.00
			Correction Fee / Duplicate Fee	3337875.00	600817.50
			Education Verification Fee	8374480.02	1507406.40
		735797894 (Distance Education)	Damaged Certificate	37200.00	6696.00
			Photo copy fee	209400.00	37692.00
			Certificate Verification	30000.00	5400.00
3)	Centre for Research	8456101109870	Late Fee	658500.00	118530.00
			Application Fee	2585400.00	465372.00
			Supervisor Recognition Fee	726000.00	130680.00
			Institution Fee	9450000.00	1701000.00
			Thesis Late Fee	337500.00	60750.00
		8456101113449	Late Fee	786500.00	141570.00
			Application Fee	4670200.00	840636.00
			Supervisor Recognition Fee	790000.00	142200.00
			Institution Fee	10200000.00	1836000.00
			Thesis Late Fee	570000.00	102600.00
4)	Sports Board	AUSB - Revenue A/C.- 456101113458	Sports Affiliation Fee	9629000.00	1733220.00
			Cricket Ground Fee	204000.00	36720.00
		AUSB - Revenue A/C. - 33797769348	Swimming Pool Fee	263025.00	47344.50
			Tennis Court Fee	800000.00	144000.00
			Gym Fee	29450.00	5301.00
Total				321619043.30	57891427.79

Reply:

This observation was communicated to the Registrar, Anna University. No reply has been received yet.

Inappropriate Expenditure

6.1.7.2. Huge purchase of Computers without Government approval and non-compliance of Transparency in Tender Act.

Purchase of computers and accessories under fixed rate contract – Violation of Tamil Nadu Transparency in Tender Rules – Prior approval of the Government not obtained Rs.1831.50 lakh. (Anna University Observation No. 46/2020-21)

During the course of audit, it was noticed that the following items were purchased by the University under Fixed Rate Contract basis.

1. Desktop Computers
2. Work station
3. Server
4. Laptop
5. Printer and Scanner
6. Projector
7. Network Component
8. Internet Bandwidth

On verification of related purchase files, the following observations are made:

a) Estimate cost was arbitrarily fixed without taking into account of Schedule of Rates / Market Rate and also disproportionately fixed without taking into account of quantity required:

b) Tender notice was published in violation of G.O.ms.No.243 Fin (Sal) Department, dated 21.08.2017:

On perusal of the Purchase Orders placed for the procurement of Computers and related Accessories, it was found that the total purchase value of Desktop Computers has exceeded Rs.5.00 Crore.

As per G.O.Ms.No.243, Finance (Salaries) Department, dated 21.08.2017. all India level tender notification should be called for and the tender notice should be published in All India Edition of one English daily and State Level Edition of one Tamil daily. But the University published the tender notice only in Chennai edition of Tamil and English dailies which act is in violation of the Government Order.

c) Purchases made under Fixed Rate Contract basis without prior approval of the Government in violation of Rule 31A Tamil Nadu Transparency in Tender Rules, 2000 Rs.18.31 Crore.

The agreement of fixed rate contract has been executed by the University with the successful tenderers for each item separately for a period of one year and the procurement was made to the tune of Rs.18,31,49,551/- as shown in Table 41.

Table 41: Details of purchase without Government approval

Sl.No.	Name of the Item	Rate Contract executed with whom	Rate Contract Period	Total No. of Items Purchase	Amount in Rs.
1)	Desktop computers	M/s.Vansan Systems	26.12.2019 to 25.12.2020	2322	124965406
2)	WorkStation	M/s.The Zigma Technologies India Pvt.Ltd	10.01.2020 to 09.01.2021	102	24176646
3)	Server	M/s.The Zigma Technologies India Pvt.Ltd	21.01.2020 to 20.01.2021	33	23304259
4)	Laptop	M/s.Vansan Systems	21.01.2020 to 20.01.2021	31	1605825
5)	Printer and Scanner	M/s.Vansan Systems	21.01.2020 to 20.01.2021	45	1359859
6)	Projector	M/s.Vansan Systems	21.01.2020 to 20.01.2021	25	1335664
7)	Network Components	M/s.Network	05.07.2019 to 04.07.2020	--	6021892
8)	Internet Bandwidth	M/s. Rail Tel Corporation of India Ltd.	17.07.2019 to 16.07.2019	--	380000
Total					183149551

According to Rule 31-A of Tamil Nadu Transparency in Tender Rules 2000, in cases where "the prices offered by the Lowest Tenderer are in the opinion of the Tender Accepting Authority, higher than the Schedule of Rates or the prevailing market price and the quantity of goods or services to be procured are of such volume or are required to be delivered at different locations or at different points in time such that it is not practical for the entire supply to be effected by only one or a few suppliers, such authority may for reasons to be recorded in writing and after obtaining the prior approval of Government, follow the fixed rate contract procedure".

But in this case, the prior approval of the Government was not obtained for adopting fixed rate contract procedure. Therefore, it is insisted in audit to obtain the ratification of the Government. Till then the entire amount of Rs.18,31,49,551/- is held under objection.

d) Violation of Government norms in the purchase of Computers and accessories during Covid 19 period-Ratification of Government required.

It is also stated that the Government in G.O.Ms.No.249, Finance (Budget General-1) Department, dated 21.05.2020 had banned Purchase of new Computers except for replacement of very old and dysfunctional systems to curtail the Government expenditure due to the Covid situation and had ordered the Government Departments, Universities and Other Government Agencies to scrupulously follow the expenditure control measures. However, the above said Government Order was violated in the purchase of Computers and related Accessories not meant for replacement of old ones during the COVID-19 pandemic period. Therefore, ratification of the Government may be obtained.

Reply:

This observation was communicated to the Registrar, Anna University. No reply has been received yet.

Idle investment

6.1.7.3. Huge investment and bank balance are kept idle in Centres and University Colleges without utilization.

Bank Balance and huge Investments kept idle since 2014-15 in Accounts of the Centres and University Colleges – Rs.11075.70 lakh – Need to be transferred to the General Fund Account of the Anna University. (Anna University Observation No.10 / 2020-21)

As per the Proceeding of the Registrar No.110th FC/Autonomous Centres/2014, dated 01.4.2014, the surplus funds kept as investments as on 31.03.2014 of the Core Function Centres and University Colleges shall be transferred to the General Fund Account of the Anna University.

However, on verification of the Annual Accounts of the Core Function Centres and University Colleges, it was found in audit that investments to the tune of Rs.1,04,35,00,000/- and Rs.6,40,70,248/- respectively were kept idle and were not transferred to the General Fund Account of the Anna University in violation of the above mentioned proceedings of the Registrar. Therefore, it is reiterated in audit, to take necessary administrative action to transfer the above mentioned surplus to the General Fund Revenue Account of the Anna University.

Reply:

This observation was communicated to the Registrar, Anna University. No reply has been received yet.

Irregular Appointments

6.1.7.4. Regularization of Posts by violating the Government Order.

Seventy one Non-Teaching Staff regularized after 01.04.2003 Conversion from Contributory Pension Scheme (CPS) to Old Pension Scheme in violation of Government Order. (Bharathidasan University Observation No.76/2020-21)

It was found in audit that 71 Non-Teaching Staff of Bharathidasan University had been regularised after 01.04.2003 and had been under Contributory Pension Scheme (CPS). However, Syndicate in its Resolution No.2015.119.2, dated 24.07.2015 approved the agenda to convert these 71 Contributory Pension Scheme (CPS) beneficiaries to Old Pension Scheme in violation of G.O.Ms.No.259, Finance (Pension) Department, dated 06.08.2003.

Fifteen Members of the 71 Non Teaching Staff filed a writ petition (W.P.MD.No.22203/2016) before the Madurai Bench of the Hon'ble Madras High Court praying for implementation of the Syndicate Resolution approving conversion from Contributory Pension Scheme (CPS) to Old Pension Scheme.

The Hon'ble High Court in its judgement dated 21.11.2016 directed the 2nd respondent viz., the Secretary to Government. Finance and Pay Cell Department. Secretariat. Chennai to consider the claim of the petitioners and to pass orders on merit in accordance with law.

The Registrar, in his proceedings No.041579/B1/2015, dated 03.04.2019 implemented the Syndicate Resolution No.2015.119.2, dated 24.07.2015 without Government's opinion on this matter and seeking the effected conversion of these 71 Non-Teaching Staff from Contributory Pension Scheme (CPS) to Old Pension Scheme in violation of G.O.Ms.No.259, Finance (Pension) Department, dated 06.08.2003. Therefore, it is reiterated in audit that the Registrar appraise the Government of the matter and seek appropriate advice.

Reply:

This observation was communicated to the Registrar, Bharathidasan University. No reply has been received yet.

6.1.7.5. Sanctioning of GPF to the Staff in CPS category against the Government Order.

Seventy one Non-Teaching Staff under Contributory Pension Scheme (CPS) brought into Provident Fund Scheme (i.e.) Old Pension Scheme in violation of Government Order – Provident Fund Temporary Advances and Provident Fund Final Closure payments made to these employees – Amount Rs.47.04 lakh.
(Bharathidasan University Observation No.75/2020-21)

During the course of audit of the Bharathidasan University for the year ended March 2021, it was found that 71 Non-Teaching staff who had been under Contributory Pension Scheme (CPS) were brought into old Pension Scheme in violation of the G.O.Ms.No.259, Finance (Pension) Department, dated 06.8.2003 and G.O.Ms.No.430, Finance (Pension) Department, dated 06.8.2004, and further more, Provident Fund contribution have been deducted from the salary of these employees since May 2019.

On verification of the Provident Fund payment vouchers, it was also found that Provident Fund Temporary advance payments and Provident Fund Final Closure payments were made to some of these Non-Teaching Staff to the tune of Rs.41,16,900/- and Rs.5,86,972/- respectively.

Therefore, it is observed in audit that until the Government ratifies this Pension Conversion Scheme, the Provident Fund advances and Provident Fund Final Closures made during the year to the tune of Rs.47,03,872/- is held under audit objection.

Reply:

This observation was communicated to the Registrar, Bharathidasan University. No reply has been received yet.

6.1.7.6. Irregular appointment against UGC norms and Government Order

Centre for Marine Science and Technology (CMST) Appointment of Dr.S. Mary Josephine Punitha as Lecturer on – compassionate grounds against University Grants Commission (UGC) norms and Government Orders Pay and allowances paid for the year ended March 2021 Rs.19.96 lakh held under objection.
(Manonmaniam Sundaranar University Observation No.16.33/2020-21)

While scrutinizing the Service register of Dr.S. Mary Josephine Punitha it was found in audit that Dr.S.Mary Josephine Punitha was appointed as Lecturer on compassionate grounds in the Centre for Marine Science and Technology w.e.f. 07.06.2006 in the Scale of Pay Rs.8000-275-13500 vide Syndicate resolution dated 27.5.2006.

In the absence of any specific UGC norms and Government orders favouring appointment of Lecturers in Universities on compassionate grounds, Syndicate resolution sans approval of Finance Committee could not legitimize the appointment of Dr.S.Mary Josephine Punitha as Lecturer on compassionate grounds.

Therefore, until this improper appointment is ratified by the Government, the Pay and allowances paid to the individual to the tune of Rs.19,95,576/- for the Financial Year 2020-21 are held under audit objection.

Reply:

This observation was communicated to the Registrar, Manonmaniam Sundaranar University. No reply was received yet.

MISCELLANEOUS INSTITUTIONS

6.2. Local Library Authorities

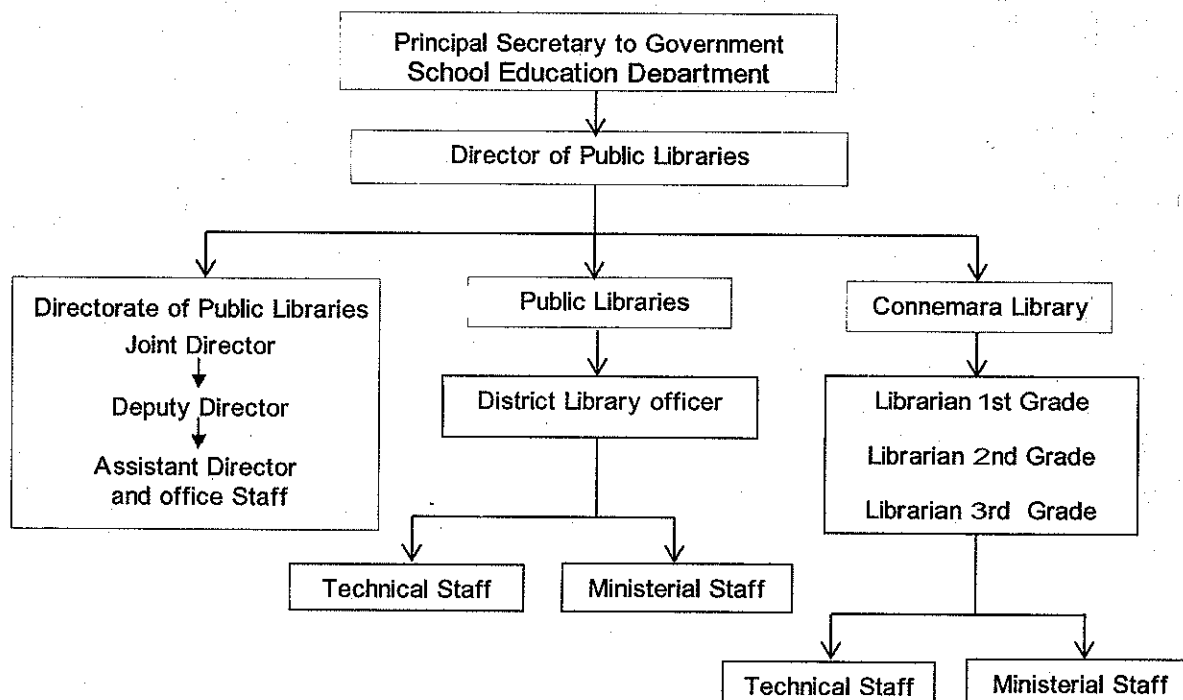
6.2.1. Tamil Nadu is the first State in Independent India where Public Libraries Act, 1948 was passed. It came into force from 01.04.1950. The Public Libraries Act contains 19 Sections. In this Act, provision is made to establish Public Libraries all over the State and to appoint a Director to administer them. Sec.12 (2) of the Public Libraries Act, 1948 stipulates levying and collection of Library Cess along with property tax and house tax being collected by the Local Bodies at the rate of Ten paise as Library Cess for every One rupee of property tax and house tax collected. Moreover, as per Sec. 13 (3) of Public Libraries Act, 1948 Government of Tamil Nadu has to equally contribute Library Cess so collected to all the District Libraries except Chennai District. Totally 3926 Public Libraries in Tamil Nadu as detailed below are functioning under the Department of Public Libraries.

Table 42: Details of Public Libraries

1)	State Public Library	:	1
2)	District Libraries	:	32
3)	Branch Libraries	:	1667
4)	Mobile Libraries	:	12
5)	Rural Libraries	:	1727
6)	Part Time Libraries	:	487
Total			3926

6.2.2. Administrative setup:

The hierarchical Structure of Public Libraries administration is as follows



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

6.2.3. Duties of the Public Libraries:

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

6.2.4. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

6.2.5. Receipts and Payment for the Year 2020-21:

The Details of total Receipts and Payments of Local Library Authority for the year ended March 2021 are given in Annexures of Accounts.

6.2.6. Major Observations noticed in Audit:

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

Non-recoupment of salary and allowances into Government account

6.2.6.1. Salary and allowances drawn in Government account are not reimbursed from the funds of Local Library Authorities

Non-Remittance into the Government Head, of Salary and allowances of the Staff of Local Library Authority drawn from the Treasury for the year ended March 2021 - Amount Rs.6884.01 lakh.

According to G.O.Ms.No.820, Education, Science and Technology Department, dated 03.5.1982 and Sec 9A and 9B of the Tamil Nadu Public Libraries Act, 1948, the salary and allowances of the staff of Local Library Authorities shall be drawn initially from the Government and subsequently be recouped from the funds of the Local Library Authorities. However, in audit it was found that 26 Local Library Authorities have not remitted into the Government Head, the salary and allowances of the staff of Local Library Authorities drawn from the Treasury which detail are as shown in Table 43.

Table 43: Details of Amount not remitted into Government

Sl.No.	Name of the Local Library Authority	Observation No.	Amount not remitted into Government Head (Rs.)	
			upto 2019--20	2020-21
1)	Kanchipuram	35and36	321313478	40848177
2)	Cuddalore	25	94979977	15241816
3)	Tiruchirappalli	20	0	41725708
4)	Pudukottai	9	228956861	27527989
5)	Thanjavur	26	0	14253836
6)	Tiruvavarur	34	178874350	22659706
7)	Nagapattinam	21	61615250	8098014
8)	Perambalur	24	94147919	12065909
9)	Ariyalur	23	72144055	11740638
10)	Madurai	29	170104368	50806416
11)	Ramanathapuram	16	0	21654931
		18	0	7058913
12)	Sivaganga	20	0	31052671
13)	Dindigul	30	126657251	20077602
14)	Tirunelveli	21	0	37505777
15)	Kanyakumari	28	0	28377240
16)	Thoothukudi	15	306117878	36952771
17)	Virudhunagar	12	383734313	47982817
18)	Coimbatore	17(3)	489426965	65063976
19)	Tiruppur	24	75992733	15876079
20)	Nilgiris	17	49181184	10549519
21)	Salem	17	41519876	25803065
22)	Dharmapuri	16	0	27692200
23)	Karur	20	51077775	10860359
24)	Krishnagiri	12	0	13517242
25)	Namakkal	29	0	7735849
26)	Theni	14	301156857	35671750
Total			3047001090	688400970

Therefore, it is reiterated in audit that the amount shall be remitted soon into the Government Head and the status may be reported to audit.

Reply:

This observation was communicated to the Director of Public Libraries, Chennai-02. No reply has been received yet.

6.3. Market Committees

6.3.1. Introduction to Market Committees

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

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

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

6.3.2. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

6.3.3. Source of Revenue:

i) License Fees:

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

ii) Sales charges:

Sales charges are collected in markets where the purchases and sales activities are being undertaken. This charge is collected at 1% of the selling and purchase cost. This is the main source of income for the Market Committee. The amount so collected are maintained in the Market Committee Fund Account. All expenditure including the establishment charges are being, met out from the above sale charges in the Market Committees.

iii) Mortgage loan:

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

6.3.4. Receipts and Payments for the year 2020-21:

The Details of total Receipts and Payments of Market Committees for the year ended March 2021 are given in Annexures of Accounts.

6.3.5. Major Observations noticed in Audit:

The audit of the Market Committees are carried out under Section 4 of the Tamil Nadu Local Fund Audit Act, 2014. Only serious nature of Observations are being brought to the notice of the Government as per Sec.20 of the Tamil Nadu Local Fund Audit Act, 2014.

Non-recoupment of salary and allowances

6.3.5.1. Salary and allowances drawn in Government account are not reimbursed from the funds of Market Committees.

Non-Remittance into the Government Head, of Salary and Allowance of the Staff of Market Committee drawn from the Treasury for the year ended March 2021 – Amount Rs.2314.03 lakh.

As per G.O.Ms.No.2535, Agriculture (AM-III) Department, dated 17.11.1981 the salary and allowances of the staff of Market Committees shall be drawn initially from the Government and subsequently be reimbursed from the funds of the Market Committees. However, in audit it was found that 13 Market Committees have not remitted into the Government Head, the salary and allowances of the staff of Market Committees drawn from the Treasury which detail are as shown in Table 44.

Table 44: Details of Amount not remitted into Government

Sl.No.	Name of the Market Committee	Observation No.	Amount not remitted into Government Head (Rs.)	
			upto 2019-20	2020-21
1)	Kanchipuram	18	0	18210000
2)	Cuddalore	20	0	39423485
3)	Thiruvannamalai	9	63399103	26080458
4)	Villupuram	29	0	20548979
5)	Tiruchirappalli	30	0	22002798
6)	Tiruvarur	43	18748002	14138621
7)	Nagapattinam	8	15853065	11227034
8)	Sivagangai	9	0	6776020
9)	Tirunelveli	29	10255345	28420096
10)	Nilgiris	11	7464134	4007147
11)	Pudukottai	22	5648425	11557944
12)	Dharmapuri	14	0	2865330
13)	Vellore	22	17925175	26144958
Total			139293249	231402870

Therefore, it is reiterated in audit that the amount shall be remitted soon into the Government Head and the status may be reported to audit.

Reply:

This observation was communicated to the Director of Agricultural Marketing and Agri Business, Chennai. No reply has been received yet.

Non-collection of sale proceeds on EMI basis from allotted persons

6.3.5.2. Sale of shops on instalment basis – balance amount not collected from allotted persons.

Paddy commercial complex, Mattuthavani, Madurai Pending collection since 2006 of purchase amount of Rs.2094.94 lakh on instalment basis of shops and maintenance charges Rs.11.07 lakh owing to litigation.
(Observation No.07 / 2020-21)

It was found in audit that shops in Madurai Mattuthavani, Paddy commercial complex were allotted to members of the Madurai Agricultural Inputs Traders Association and to members of the Madurai Paddy Commission Agents Association on the agreement that 15% of the purchase value be paid with in 15.07.2005 as down payment and the balance of the purchase value with 16% interest be paid on 96 instalments. After paying the down payment amount, the allottees were handed over the possession of the shops and the Paddy commercial complex started functioning since 01.02.2006. However a dispute arose between the allottees and the Commissioner of Agri Marketing and Agri Business on whether the instalments could be preclosed and whether the 16% interest to be paid along with the balance purchase value was simple or compound, and the dispute was taken to the Madurai bench of Madras High Court in the W.P.No.5116 and 5150/2008 on which the Court in its Judgement dated 15.09.2009 stated that "opportunity of preclosure of the instalment plan shall be provided to the willing allottees and for other allottees 16% interest shall be charged on the balance purchase values".

The Commissioner Agri Marketing and Agri Business and the Madurai Market Committee preferred appeal in WA.No.275 and 276 / 2010 against the said High Court Order in W.P.No.5116 and 5150/2008.

The Division Bench passed their order on 02.12.2010 on the W.A.No.275 and 276/2010 by setting aside the single judge order dated 15.09.2009 and confirming the installment payment with 16% interest. However, the allottees filed a Special Leave Petition No.35040-041/2010 before the Supreme Court of India and the Hon'ble Supreme Court passed order on 04.01.2011 confirming the Judgement of the Division Bench of the Madras High Court that "what is payable by the allottees on the price is only simple interest @ 16% and not compound interest @ 16% per annum".

Not laying the matter to rest, the allottees again approached the Madurai Bench of the Madras High Court in W.P.No.920/2011 on which the court while dismissing the writ petition also imposed a loss of Rs.10,000/- payable by the petitioners and observed that the writ petition was the "clear case of abuse of process of law". Following this judgement, once again the allottees obtained interim injunction on 29.11.2011 from the Division Bench of the Madurai Bench of the Madras High Court in W.A.No.1393/2011 "restraining from disturbing peaceful possession of shops by the allottee petitioners". As of 31.03.2021, the writ appeal is pending before the Madurai Bench of the Madras High Court.

It is observed in audit that as the result of pending litigation the cash inflow to the Madurai Market Committee has been blocked to the tune of Rs.21,06,01,391/- (20,94,94,422 + 11,06,969) which detail are as shown in Table 45:

Table 45: Details of pending amount

Sl. No.	Details of Shop	No. of Shops allotted (Sq. feet each shop)	Pending Purchase Amount	Pending Maintenance Amount
			Amount In Rs.	
1)	Paddy	129(600 Sq. feet)	19,88,08,602	7,57,560
2)	Agricultural inputs	43 (600 Sq. feet)	25,08,324	2,02,500
3)	Flower	45 (300 Sq. feet)	45,86,513	1,46,909
4)	Flower	59 (150 Sq. feet)	35,90,983	
Total			20,94,94,422	11,06,969

It is reiterated in audit that the administration of Madurai Market Committee to take necessary action to speed up the process of Writ Appeal lying dormant since 2011.

Reply:

This observation was communicated to the Director of Agricultural Marketing and Agri Business, Chennai. No reply has been received yet.

6.4. Local Planning Authority

6.4.1. Introduction to Local Planning Authority:

According to Sec. 11(1) of the Tamil Nadu Town and Country Planning Act, 1971 the Government of Tamil Nadu is to constitute the Local Planning Authority, the New Town Development Authority. Sec. 11(3) and 11(4) of the Tamil Nadu Town and Country Planning Act, 1971 prescribes the formation of the authorities. Sec 12 of the Tamil Nadu Town and Country Planning Act, 1971 defines the functions and powers of the Planning Authorities.

During the year 2020-21, there were 23 Local Planning Authorities and 6 New Town Development Authorities in Tamil Nadu.

6.4.2. Authority for Audit:

Under Section 2(g), Schedule of the Tamil Nadu Local Fund Audit Act 2014, the Director of Local Fund Audit is the Statutory Auditor.

6.4.3. Source of Revenue:

The following receipts are the main source of revenue to the Local Planning Authorities.

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

6.4.4. Receipts and Payments for the Year 2020-21:

The details of total Receipts and Payments of Local Planning Authorities for the year ended March 2021 are given in Annexures of Accounts.

6.4.5. Major Observations noticed in Audit:

The audit of the Local Planning Authorities are carried out under Section 4 of the Tamil Nadu Local Fund Audit Act, 2014. Only serious nature of Observations are being brought to the notice of the Government as per Sec.20 of the Tamil Nadu Local Fund Audit Act, 2014.

Non-recoupment of salary and allowances into Govt. account

6.4.5.1. Salary and allowances drawn in Government account are not reimbursed from the funds of Local Planning Authorities.

Non-Remittance into the Government Head of Salary and allowances of the Staff of Local Planning Authority drawn from the Treasury for the year ended March 2021 - Amount Rs.777.02 lakh.

As per G.O.Ms.No.465, Housing and Urban Development department, dated 23.6.1994 the salary and allowances of the staff of Local Planning Authorities shall be drawn initially from the Government and subsequently be reimbursed from the funds of the Local planning Authorities. However, in audit it was found that 19 Local Planning Authorities have not remitted into the Government Head, the salary and allowances of the staff of Local Planning Authorities drawn from the Treasury which detail are as shown in Table 46:

Table 46: Details of Amount not remitted into Government

Sl.No.	Name of the Local Planning Authority	Observation No.	Amount not remitted into Government Head (Rs.)	
			Upto 2019-20	2020-21
1)	Kanchipuram	9	0	5922748
2)	Mamallapuram	12	0	783704
3)	Mamallapuram Pudunagar	11	0	935208
4)	Cuddalore	11	46998816	3671068
5)	Tiruchirappalli	6	0	9579004
6)	Thanjavur	13	41647592	7036563
7)	Kumbakonam	26 and 34	36893113	1044092
8)	Tirunelveli	10	0	1477106
9)	Kanyakumari	14	0	5389790
10)	Thoothukudi	14	0	7548226
11)	Virudhunagar	7(e)	0	3420955
12)	Coimbatore	6	95905619	2765235
13)	Tiruppur	3	0	7123810
14)	Erode	15	53266844	6508716
15)	Kurichi Pudunagar	10	22372086	1175997
16)	Salem	13	80085095	2451563
17)	Vellore	24	0	1723559
18)	Dindigul	11	17770051	5902625
19)	Madurai	22	0	3242429
Total			394939216	77702398

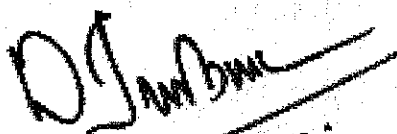
Therefore, it is reiterated in audit that the amount shall be remitted soon into the Government Head and the status may be reported to audit.

Reply:

This matter was communicated to the Director of Town and Country Planning. No reply has been received.

IMPACT OF AUDIT

For the year ended March 2021, 4039 institutions in Urban Local Bodies, Panchayat Raj Institutions, Universities and Miscellaneous Institutions have been audited by Local Fund Audit Department and Audit Reports were communicated to the administrative authorities concerned. Accepting the Audit findings a sum of Rs.39.07 crore have been recovered through cash / adjustment into Government account and Local Body account through out the state. This Consolidated Audit Report pointed out only 30 major Audit Observations with money value of Rs.286.85 crore, out of which Rs.11.33 crore have been recovered.



[D.JAISANKAR, IA&AS]

Director General of Audit /

Director of Local Fund Audit Department

Chennai - 600 035

Date : 06.02.2023

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GLOSSARY OF ABBREVIATIONS

Abbreviation	Full Form
ADLFA	Assistant Director of Local Fund Audit
AMRUT	Atal Mission for Rejuvenation and Urban Transformation
BDO	Block Development Officer
BDO (B.P)	Block Development Officer (Block Panchayat)
CMST	Centre for Marine Science and Technology
COVID	Corona Virus Disease
CPS	Contributory Pension Scheme
CSIDS	Comprehensive School Infrastructure Development Scheme
DGA	Director General of Audit
DRDPR	Director of Rural Development and Panchayat Raj
EMI	Equated Monthly Instalment
FC	Finance Commission
FSI	Floor Space Index
G.O.	Government Order
G.O.Ms.No	Government Order Miscellaneous Number
GCC	Greater Chennai Corporation
GPF	General Provident Fund
GST	Goods and Service Tax
H.O	Head Office
IWSC	Integrated Women Sanitary Complex
LF	Local Fund
LFA	Local Fund Audit
LFAD	Local Fund Audit Department
LFD-1	Local Fund Deposit-1
LWF	Labour Welfare Fund
M.Book	Measurement Book
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme

Abbreviation	Full Form
MLA CDS	Member of Legislative Assembly Community Development Scheme
MPLAD	Member of Parliament Local Area Development
OSR land	Open Space Reservation land
PPO	Pension Payment Order
PRIs	Panchayat Raj Institutions
Pvt Ltd	Private Limited
RIS	Rural Infrastructure Scheme
RRD	Rural Road Development
SBI	State Bank of India
Sec.	Section
SFC	State Finance Commission
SFC (D.P)	State Finance Commission (District Panchayat)
TANSCH	Tamil Nadu State Council for Higher Education
TANGEDCO	Tamil Nadu Generation and Distribution Corporation Limited
TWAD	Tamilnadu Water Supply and Drainage Board
UGC	University Grant Commission
ULBs	Urban Local Bodies
UTIS	Urban Tree Information System
VP	Village Panchayat
W.A.No.	Writ Appeal Number
w.e.f.	With effect from
W.P.MD	Writ Petition in Madurai Bench of Madras High Court

Appendix 1:

(Reference : Paragraph 4.1.4.3; Page 60)

Infra Structure Charges short collection details

Sl.No.	Infra Structure Charges to be collected	Infra Structure Charges collected Rs.	Loss Rs.
1)	FSI Area – 301.69 Sq.mt x 375 = Rs.113134/-	--	1,13,134.00
2)	FSI Area – 424.58 Sq.mt x 375 = Rs.159218/-	--	1,59,218.00
3)	FSI Area – 372.53 Sq.mt x 375 = Rs.139698/-	--	1,39,698.00
4)	FSI Area – 456.03 Sq.mt x 375 = Rs.171011/-	800.00	1,70,211.00
5)	FSI Area – 420.23 Sq.mt x 375 = Rs.157586/-	--	1,57,586.00
	Total	800.00	7,39,847.00

Appendix 2:

(Reference : Paragraph 4.1.4.5; Page 62)

Details of continued payment of Family Pension even after demise of Family Pensioners for the period
from April-2020 to March-2021

Sl.No.	Family Pensioner Name (Thru /Tmt/Selv)	P.P.O. No.	Death date	Pension Stoped	Period		Amount In Rs.	Clerk No.
					From	To		
1)	G.Deenadayalan	400922	23/07/2020	AUGUST-20	JULY-20	JULY-20	2370	P3
2)	Maragatham	205026	22/09/2020	OCTOBER-20	SEPTEMBER-20	SEPTEMBER-20	2529	P3
3)	P. Dhanamma	202856	25/10/2020	NOVEMBER-20	OCTOBER-20	OCTOBER-20	1836	P3
4)	D. Raniyammal	201909	1/10/2020	NOVEMBER-20	OCTOBER-20	OCTOBER-20	9135	P3
5)	Papamamal	205667	2/8/2020	NOVEMBER-20	AUGUST-20	OCTOBER-20	27143	P3
6)	Marthamma	401579	14/11/2020	DECEMBER-20	NOVEMBER-20	NOVEMBER-20	5059	P3
7)	Narasaiah	400621	15/12/2020	JANUARY-21	DECEMBER-20	DECEMBER-20	4741	P3
8)	L.Gawri	202862	17/09/2020	FEBRUARY-21	SEPTEMBER-20	JANUARY-21	41150	P3
9)	Lakshmi Devi	202855	24/12/2020	FEBRUARY-21	DECEMBER-20	JANUARY-21	11777	P3
10)	G. Veeramma	205445	22/01/2021	FEBRUARY-21	JANUARY-21	JANUARY-21	2667	P3
11)	Saratha	201752	8/5/2020	AUGUST-20	9/5/2020	31/07/2020	25307	P4
12)	Anthoniyamma	206153	7/6/2020	OCTOBER-20	7/6/2020	30/09/2020	30830	P4
13)	Peramma	201867	29/09/2020	JANUARY-21	30/09/2020	31/12/2020	27721	P4
14)	Baskaramma	400711 / 81200071	16/03/2020	APRIL-20	17/03/2020	31/03/2020	8055	P12
15)	S. Rani	202215/12 IOB 87	20/05/2020	JUNE -20	21/05/2020	31/05/2020	3412	P12
16)	Nangunori	206351 / 21102065	13/03/2020	JUNE -20	14/03/2020	31/05/2020	23777	P12
17)	R. Lakshmi	1 / IB / 988	14/11/2020	DECEMBER-20	15/11/2020	30/11/2020	5408	P12
18)	R. Kowsalya	401499	13/04/2020	JUNE-20	APRIL-20	MAY-20	15334	P9
19)	Mariamamma	207147	13/08/2020	SEPTEMBER-20	AUGUST-20	AUGUST-20	5507	P9
20)	K. Prema	205098 /1 IB 842	21/01/2020	APRIL-20	JANUARY-20	MARCH-20	27905	P6
21)	Kanthammal	203873 / 20700048	10/4/2020	APRIL-20	APRIL-20	APRIL-20	9135	P6
22)	V. Varathammal	203618 / 20500118	17/05/2020	JUNE-20	MAY-20	MAY-20	9135	P6
23)	Ganesammal	203702 /1 IB 552	21/05/2020	JUNE-20	MAY-20	MAY-20	9135	P7
24)	G. Kondamma	205602 / 1 IB 552	25/05/2020	JUNE-20	MAY-20	MAY-20	9185	P6
25)	Lakshmi	207113 /12 IOB 954	10/7/2020	AUGUST-20	JULY-20	JULY-20	9135	P7

Sl.No	Family Pensioner Name (Thiru /Tmt/Selvi)	P.P.O No.	Death date	Pension Stoped	Period		Amount In Rs.	Clerk No.
					From	To		
26)	B. Saroja	206211 / 1 PNB 84	16/11/2020	DECEMBER -20	NOVEMBER-20	NOVEMBER-20	9135	P6
27)	K. Narayanan	203762 / 20600065	25/12/2020	JANUARY -21	DECEMBER -20	DECEMBER -20	9135	P7
28)	T.V.Venkatesan	203881 / 20706056	30/11/2020	FEBRUARY -21	DECEMBER -20	JANUARY -20	18770	P7
29)	K.Yuvan	402034 / 80600202	26/01/2021	FEBRUARY -21	JANUARY -21	JANUARY -21	18018	P6
30)	Karim Unnissa	200487 / 1 IOB 5	27/12/2020	FEBRUARY -21	DECEMBER -20	JANUARY -21	19634	P7
31)	N.Saroja	204548 / 11 AB 28	1/2/2021	MARCH -21	FEBRUARY -21	FEBRUARY -21	9185	P7
32)	Lakshmi	206417 / 12 IOB 1070	8/12/2020	MARCH -21	DECEMBER -20	FEBRUARY -21	27905	P6
33)	Unnamalai	207297 / 12 IB 850	9/6/2020	MARCH -21	JUNE-20	FEBRUARY -21	82715	P7
34)	R. Manikkam	201416	4/11/2020	DECEMBER -20	NOVEMBER -20	-	13445	P11
35)	Delhi Bai	202772 /20100162	9/8/2020	SEPTEMBER -20	AUGUST-20	-	6731	P2
Total							542061	

Appendix 3:**(Reference : Paragraph 4.2.3.1: Page 67)****Details of short Demand and short Collection of Water Charges****1) South Zone:****Domestic Water Connections:**

Sl.No.	Ward No.	No. of water connections (as on 03/2021)	Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution	Minimum loss per month	Minimum water charges loss per year Rs.
Amount in Rs.						
1)	94	3117	55	100	(100-55) 45	(3117*45*12) 1683180
2)	95	3818	55	100	45	2061720
3)	96	2198	55	100	45	1186920
4)	97	3818	55	100	45	2061720
5)	98	3932	55	100	45	2123280
6)	99	3199	55	100	45	1727460
7)	100	3279	55	100	45	1770660
Grand Total		23361			Grand Total	12614940

Non-Domestic Water Connections:

Sl.No.	Ward No.	No. of water connections (as on 03/2021)	Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution	Minimum loss per month	Minimum water charges loss per year
Amount in Rs.						
Kurichi area						
1)	94	25	150	525	375	(25*375*12) 112500
2)	95	32	150	525	375	144000
3)	96	29	150	525	375	130500
4)	97	52	150	525	375	234000
5)	98	41	150	525	375	184500
6)	99	31	150	525	375	139500
7)	100	42	150	525	375	189000
Grand Total		252			Grand Total	1134000

Domestic	:	Rs.1,26,14,940/-
Non-Domestic	:	Rs.11,34,000/-
Total	:	Rs.1,37,48,940/-

1) North Zone:

Domestic Water Connections:

Sl. No.	Ward No.	No. of Water Connection (as on 03/2021)	Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution	Minimum loss per month	Minimum water charges loss per year
Amount in Rs.						
Thudiyalur Area						
1	1	1463	60	100	(100-60) 40	(1463X40X12) 702240
2	2	2652	60	100	40	1272960
3	3	3668	60	100	40	1760640
4	4	2448	60	100	40	1175040
Total		10231			Total	4910880
Saravanampatti Area						
5	28	3473	60	100	(100-60) 40	(3473X40X12) 1667040
6	29	3473	60	100	40	1667040
7	30	3123	60	100	40	1499040
8	31	1332	60	100	40	639360
Total		11401			Total	5472480
Cinnavedampatti Area						
9	27	2481	60	100	(100-60) 40	(2481X40X12) 1190880
10	42	3237	60	100	40	1553760
Total		5718			Total	2744640
Vellakinaru Area						
11	26	1878	60	100	(100-60) 40	(1878X40X12) 901440
12	43	3221	60	100	40	1546080
Total		5099			Total	2447520
Grand Total		32449			Grand Total	15575520

Non-Domestic Water Connections:

Sl. No.	Ward No.	No. of Water Connection (as on 03/2021)	Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution	Minimum loss per month	Minimum water charges loss per year
				Amount in Rs.		
Thudiyalur Area						
1	1	22	120	525	(525-120) 405	(22X405X12)106920
2	2	103	120	525	405	500580
3	3	69	120	525	405	335340
4	4	63	120	525	405	306180
Total		257			Total	1249020
Saravanampatti Area						
5	28	257	120	525	(525-120)405	(257X405X12)1249020
6	29	46	120	525	405	223560
7	30	165	120	525	405	801900
8	31	72	120	525	405	349920
Total		540			Total	2624400
Cinnavedampatti Area						
9	27	34	120	525	405	165240
10	42	79	120	525	405	383940
Total		113			Total	549180
Vellakinaru Area						
11	26	15	120	525	405	72900
12	43	216	120	525	405	1049760
Total		231			Total	1122660
Grand Total		1141			Grand Total	5545260

Domestic	:	Rs.1,55,75,520/-
Non-Domestic	:	Rs.55,45,260/-
Total	:	Rs.2,11,20,780/-

3) East Zone:

Domestic Water Connections:

Sl. No.	Ward No.	No. of Water Connection (as on 03/2021)	Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution			Minimum water charges loss per year
				Minimum loss per month	Amount in Rs.		
Vilankurichi Area							
1	32	11762	30	100	(100-30) 70	(11762X70X12) 9880080	
Total		11762			Total	9880080	
Kalapatti Area							
2	33	1985	60	100	(100-60) 40	(1985X40X12) 952800	
3	34	3326	60	100	40	1596480	
4	35	4055	60	100	40	1946400	
5	36	6331	60	100	40	3038880	
Total		15697			Total	7534560	
Grand Total		27459			Grand Total	17414640	

Non-Domestic Water Connections:

Sl. No.	Ward No.	No. of Water Connection (as on 03/2021)	Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution	Minimum loss per month	Minimum water charges loss per year
				Amount in Rs.		
Vilankunchi Area						
1	32	65	150	525	(525-150) 375	(65X375X12) 292500
Total		65			Total	292500
Kalapatti Area						
2	33	37	150	525	(525-150) 375	(37X375X12) 166500
3	34	72	150	525	375	324000
4	35	236	150	525	375	1062000
5	36	400	150	525	375	1800000
Total		745			Total	3352500
Grand Total		810			Grand Total	3645000

Domestic	:	Rs. 1,74,14,640/-
Non-Domestic	:	Rs.36,45,000/-
Total	:	Rs.2,10,59,640/-

4) West Zone:

Loss details due to new water connections made on tap rate basis in newly added areas of the Corporation

Sl. No.	Ward No.	No. of water connections (as on 28.02.2022)				Monthly water charges collected without meter	Minimum charges to be collected on meter rate basis by council resolution	Minimum loss per month	Minimum water charges loss per year
		Domestic	Domestic Bulk	Domestic	Domestic Bulk				
Amount in Rs.									
Kavundampalayam and Vadavalli Area									
1)	5,6,7,8,9,16,17	10373	124	378	12	60	Domestic=Rs.100/- Domestic Bulk=Rs.900/- Non Domestic=Rs.525/- Non Domestic Bulk =Rs.1350/-	Rs.13,63,550/-	1,63,62,600/-
Veerakaram Area									
2)	18,19	5984	30	27	4	50	Domestic=Rs.100/- Domestic Bulk=Rs.900/- Non Domestic=Rs.525/- Non Domestic Bulk =Rs.1350/-	Rs.6,44,975 /-	77,39,700/-
								Total	2,41,02,300/-

Appendix 4:

(Reference : Paragraph 4.2.3.2; Page 68)

Details of excess rebate allowed in Lease and Rental demand

Sl. No.	Tax No.	Lease Item & Lease	Demand for 2019-20	Demand for 2020-21	Amount to be write off by G.O.	Demand Amount after write off period 01.04.2020 -31.05.2020		Loss	Register Page No.
						Demand Amount to be raised	Demand actually raised		
Amount in Rs.									
1)	14	Panneer Selvam Flower Market toll gate charge collection License M.Palaniswami	2690100	2824605	470768	2353837	1380920	972917	01
2)	105	Mettupalayam Road – Bus Station Ground Floor Toilets Collection Zaibudheen	652050	684653	114108	570545	79985	490560	09
3)	26	Mettupalayam Road – Bus stand two / four wheeler stand charges license A.Maharajan	1044074	1096278	182714	913564	198686	714878	10
4)	85	Mettupalayam Road – Bus stand Entry charges – Acr Conditioned Accommodation charges collection license K.Shankar	1213522	1274400	212400	1062000	520380	541620	11
5)	82	Vadavalli weekly market charges collection licence A.Mohanraj	263025	276176	46030	230146	115075	115071	
						Total	Rs.2835046		

Appendix 5:
(Reference : Paragraph 4.2.3.4; Page 70)
Details of short levy of Property Tax on buildings

Sl.No.	Assessment Number	Proprietor Name (Thiru / Selvi /Tmt.)	Revenue Loss of Property (For One Half Year)	Revenue Loss of Property (For Four Half Year)
			Amount In Rs.	
1)	035/028/02420	Azhar AhmedKhan Mehmonisa	6544	26176
2)	035/028/02733	Aminabee	5712	22848
3)	035/028/02375	S. Dhawoodh	5246	20984
4)	035/029/02147	A.S. Moonirpasha	3899	15596
5)	035/029/02144	K.M.Sukkurulla	4477	17908
6)	035/031/01091	Mehmonisa	2724	10896
7)	035/031/00521	M.S.Amirghousar	2731	10924
8)	035/032/00531	B.A.Dhandapani	1539	6156
9)	035/032/00486	S.Muralidharan	2157	8628
10)	035/035/00190	S.Shankar	959	3836
11)	035/038/00238	A.Radhakrishnan	2498	9992

Sl.No.	Assessment Number	Proprietor Name (Thru / Selvi /Tmt.)	Revenue Loss of Property (For One Half Year)	Revenue Loss of Property (For Four Half Year)
			Amount In Rs.	
12)	035/031/00242	G. Nawab	3859	15436
13)	035/036/00626	Jakathampal	3406	13624
14)	035/034/00591	V. Sudha	4401	17604
15)	035/034/00576	Ranganathan	2325	9300
16)	035/034/00575	Latha	6232	24928
17)	035/034/00580	Narasimman	2948	11792
18)	035/034/00115	M. Murali	3251	13004
19)	035/034/00097	R. Vijayalakshmi	605	2420
20)	035/034/01195	M. Annamalai	9528	38112
21)	035/031/00563	Yasinpasha	7380	29520
22)	035/031/00567	Mukhtar Ahmed	12089	48356
23)	035/032/00524	Kothandaraman	6946	27784
Total			101456	405824

Appendix 6:

(Reference : Paragraph 4.2.3.7; Page 73)

Enhanced Family Pension not reduced to Normal Family Pension even after the expiry of the period mentioned in pension payment order

Loss Rs.6,98,238/-

Sl.No.	Name / Period Thu / Selvi / Tmt.	Dearness Allowance	Family Pension Drawn		Family Pension Due		Difference		Total	Month	Loss
			Pay	DA	Pay	DA	Pay	DA			
1)	Seetha / Sekar										
	8.3.20-30.9.21	17	12910	2195	7850	1335	5060	860	5920	18.77	111118
2)	Vijayakumar / Mohanraj, Family Pensioner										
	08.02.20-31.3.20	17	24430	4153	14660	2492	9770	1661	11431	1.75	20004
3)	p.Jayalakshmi / Palanisami, Family Pensioner										
	17.1.20-31.3.20	17	12940	2200	7850	1335	5090	865	5955	2.48	14769
4)	R.Amutha / Ravi, Family Pensioner										
	27.2.20-31.3.20	17	11990	2038	7850	1335	4140	703	4843	1.1	5327
5)	D.Thangamani / Duralsamy, Family Pensioner										
	30.12.20-28.2.21	17	9150	1556	7850	1335	1300	221	1521	2.1	3194
6)	Lakshmi / Jeganathan, Family Pensioner										
	21.1.17-30.6.17	136	3830	5209	3050	4148	780	1061	1841	5.35	9848
	1.7.17-30.9.17	139	3830	5324	3050	4240	780	1085	1865	3	5594
	1.10.17-31.12.17	5	9850	493	7850	393	2000	101	2101	3	6302
	1.01.18-30.6.18	7	9850	690	7850	550	2000	141	2141	6	12843
	1.7.18-31.12.18	9	9850	887	7850	707	2000	181	2181	6	13083
	1.1.19-30.6.19	12	9850	1182	7850	942	2000	240	2240	6	13440
	1.7.19-30.9.21	17	9850	1675	7850	1335	2000	341	2341	27	63194

Sl.No.	Period / Period Thu / Selvi / Tmt	Dearness Allowance	Family Pension Drawn		Family Pension Due		Difference		Total	Month	Loss
			Pay	DA	Pay	DA	Pay	DA			
7)	Sakuntala / Vadivel, Family Pensioner										
	20.4.17-30.6.17	136	3830	5209	3050	4148	780	1061	1841	2.36	4344
	1.7.17-30.9.17	139	3830	5324	3050	4240	780	1085	1865	3	5594
	1.10.17-31.12.17	5	9850	493	7850	393	2000	101	2101	3	6302
	1.1.18-30.6.18	7	9850	690	7850	550	2000	141	2141	6	12843
	1.7.18-31.12.18	9	9850	887	7850	707	2000	181	2181	6	13083
	1.1.19-30.6.19	12	9850	1182	7850	942	2000	240	2240	6	13440
	1.7.19-30.9.21	17	9850	1675	7850	1335	2000	341	2341	27	63194
										Total	118799
8)	K.Kanagarani / Ramesh babu, Family Pensioner										
	5.10.20-30.9.21	17	9850	1675	7850	1335	2000	340	2340	11.87	27776
9)	E.Chinnaponru / Elango, Family Pensioner										
	31.1.20-31.3.21	17	11090	1885	7850	1335	3240	551	3791	2	7582
10)	Nachammal / Vara, Family Pensioner										
	18.5.15-30.6.15	113	3785	4277	3050	3447	735	831	1566	1.45	2270
	1.7.15-31.12.15	119	3785	4504	3050	3630	735	875	1610	6	9658
	1.1.16-30.6.16	125	3785	4731	3050	3813	735	919	1654	6	9923
	1.7.16-31.12.16	132	3785	4996	3050	4026	735	970	1705	6	10231
	1.1.17-30.6.17	136	3785	5148	3050	4148	735	1000	1735	6	10408
	1.7.17-30.9.17	139	3785	5261	3050	4240	735	1022	1757	3	5270
	1.10.17-31.12.17	5	9730	487	7850	393	1880	94	1974	3	5922
	1.1.18-30.6.18	7	9730	681	7850	550	1880	132	2012	6	12070
	1.7.18-31.12.18	9	9730	876	7850	707	1880	169	2049	6	12295
	1.1.19-30.6.19	12	9730	1168	7850	942	1880	226	2106	6	12634
	1.7.19-30.9.21	17	9730	1654	7850	1335	1880	320	2200	27	59389
										Total	150069

Sl.No.	Period / Period Thu / Selvi / Tmt.	Dearness Allowance	Family Pension Drawn		Family Pension Due		Difference		Total	Month	Loss
			Pay	DA	Pay	DA	Pay	DA			
11)	Govindammal, Family Pensioner										
	17.6.17-30.6.17	136	3830	5209	3050	4148	780	1061	1841	0.47	865
	1.07.17- 30.09.17	139	3830	5324	3050	4240	780	1084	1864	3	5593
	1.10.17-31.12.17	5	9850	493	7850	393	2000	100	2100	3	6300
	1.1.18-30.6.18	7	9850	690	7850	550	2000	140	2140	6	12840
	1.7.18-31.12.18	9	9850	887	7850	707	2000	180	2180	6	13080
	1.1.19-30.6.19	12	9850	1182	7850	942	2000	240	2240	6	13440
	1.7.19-30.9.21	17	9850	1675	7850	1335	2000	340	2340	27	63180
										Total	115298
										Grand Total	698238

Appendix 7:

(Reference : Paragraph 4.3.14.1; Page 78)

Details of Non-transfer of Open Space Reservation land to Municipality (in Ambur Municipality)

Sl.No.	Applicant Name	Regularization File No.	Total No. of Plots	No. of Sold Plots	No. of Unsold Plots	OSR Area	DTCP Technical Approval No.	Resolution No.	Regularization Fee Remittance Details
1)	R.Durga	59/2018 /F1	101	1	100	12804	62 (R) 2018	19 /29.1.21	644230/ 15.2.18
2)	Ahmed Ali	673/2018 /F1 date. 12.6.18	26	19	7	712	779 (R) 2018	18 /21.1.21	6080/ 9.8.18
3)	P.Parameswaran	836/2018 /F1	162	74	88	14908	1003 (R) 2018	20 /29.1.21	24390/ 30.8.18
4)	A.Ramesh	509/2019 /F1	37	6	31	2820	306 (R) 2019	21 /29.1.21	13822/ 17.7.19
5)	Ahmed Ali	674/2018 /F1	48	6	42	3880	780 (R) 2018	21 /29.1.21	5470 / 2.11.18
					Total	35124			

Appendix 8:

(Reference : Paragraph 4.4.6.1; Page 80)

Details of Undue delay in remittance of Taxes collected by Private Agency into Town Panchayat

SL No	Region	District	Town Panchayat	Audit Objection Para No.	From	To	Amount collected through online Rs.	Based on Audit Objections Amount Settled by Prematix to Town Panchayats Rs.	To be settled Amount Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	Chengalpet	Tiruvallur	Pothatturpettai	17	12.08.2020	12.02.2021	17199	0	17199
2			Pallipattu	12(b)	24.09.2020	29.03.2021	13416	0	13416
3			Ponneri	19	01.04.2020	31.03.2021	409092	0	409092
4			Kummidipoondi	11	01.03.2019	31.03.2021	254518	0	254518
5			Meenjoor	8	04.05.2019	31.03.2021	180129	0	180129
6		Kanchipuram	Utthiramerur	10	01.05.2020	31.03.2021	27681	0	27681
7			Sriperumputhur	9	01.04.2020	31.03.2021	19972	0	19972
8			Kundratur	15	01.03.2018	31.03.2021	1536687	0	1536687
9			Mangadu	16	01.04.2020	31.03.2021	2320213	0	2320213
10		Chengalpet	Acchirapakkam	11	01.04.2020	19.03.2020	8352	0	8352
11			Thiruporur	14	01.04.2020	31.03.2021	336806	0	336806
12			Karunguzhi	16	01.04.2020	31.03.2021	61582	0	61582
13			Mamallapuram	16	10.02.2019	31.03.2021	123108	0	123108
14			Edakazhinadu	12 (b)	18.05.2020	20.02.2021	10322	0	10322
15			Perungalatur	12	01.04.2020	31.03.2021	1776450	0	1776450
16			Thiruneermalai	11	01.04.2020	31.03.2021	1710474	0	1710474
17			Nandhivaram Kooduvancheri	13	01.04.2020	31.03.2021	3036695	0	3036695
18			Madampakkam	16	01.04.2020	31.03.2021	554959	0	554959
19			Peerkkanganarai	11	01.04.2021	31.03.2021	977595	0	977595
20			Sittapakkam	15	01.04.2020	31.03.2021	567086	0	567086
21		Cuddlore	Kattumannarkoil	18	24.06.2020	23.03.2021	27788	0	27788

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
22	Vellore	Ranipet	Sholinger	10	01.01.2019	28.02.2021	47338	0	47338
23		Thiruvannamalai	Kalampur	13	03.02.2021	23.03.2021	11451	11451	0
24			Chengam	9 (b)	14.06.2020	19.03.2021	16334	16334	0
25			Kannamangalam	11 (a)	31.12.2020	31.03.2021	492	492	0
26		Vilupuram	Kottakkuppam	12	22.04.2020	31.03.2021	120289	120289	0
27			Valavanur	12	28.05.2020	30.03.2021	17603	17603	0
28			Arakandanalur	11	01.01.2020	31.03.2021	3336	3336	0
29			Gingee	12	30.05.2016	25.01.2022	58656	58656	0
30		Kallakurichi	Chinna salem	7 (e)	01.04.2020	31.03.2021	4399	4399	0
31			Thiyagaduruvam	13	01.04.2016	31.03.2021	96202	96202	0
32			Ulundurpet	13	23.06.2020	31.03.2021	33018	0	33018
33			Sankarapuram	10 (c)	01.04.2021	31.03.2021	7948	7948	0
34	Salem	Salem	Ayothiyapattinam	12	01.04.2020	31.03.2021	18441	17657	784
35			Gangavalli	11	28.08.2020	13.02.2021	12942	12942	0
36			Omatu	42	10.06.2020	18.03.2021	11636	11636	0
37			Tharamangalam	11	22.05.2020	30.03.2021	9864	9864	0
38			Sankakiri	11	01.04.2020	31.03.2021	73718	73718	0
39			Kadayampatty	10	01.04.2020	31.03.2021	2692	2692	0
40			Belur	12	08.05.2020	04.02.2021	10265	10265	0
41			Sendarapatti	6 (A.N)	17.06.2020	11.02.2021	15604	15604	0
42			Kolathur	10	25.05.2020	06.02.2021	12905	12875	30

SL No	Region	District	Town Panchayat	Audit Objection Para No.	From	To	Amount collected through online Rs.	Based on Audit Objections Amount Settled by Prematix to Town Panchayats Rs.	To be settled Amount Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
43			Jalagandapuram	11	19.09.2020	20.12.2020	604	604	0
44			Veerakalpuur	11	01.04.2020	31.03.2021	54698	54698	0
45			Thevur	6 (A.N)	14.02.2020	31.03.2021	160	160	0
46			Pethanaickenpalayam	12	17.08.2020	31.03.2021	3000	3000	0
47		Namakkal	Mallasamudiram	13	01.04.2020	31.03.2021	9474	9474	0
48			Alampalayam	12	14.02.2019	12.02.2021	30450	30450	0
49			paramathi	15	01.05.2020	18.01.2021	9138	9138	0
50			Pothanur	16	20.05.2020	06.01.2021	11886	11886	0
51			Mohanur	11(1)	01.01.2020	30.03.2021	30390	30390	0
52			Pillanallur	16	01.05.2020	13.03.2021	32973	32973	0
53			Kalapanayakenpatty	11	07.06.2020	12.02.2021	25042	25042	0
54			Seerapalli	15	13.05.2020	11.01.2021	19706	19706	0
55			R.Pattinam	31	02.09.2020	20.03.2021	1980	1980	0
56		Krishnakiri	Uthangarai	35	20.06.2020	18.03.2021	13155	13155	0
57		Karur	Uppidamangalam	8 (d)	01.04.2020	31.03.2021	13390	13390	0
58			Punjai pugalur	8 (d)	05.01.2021	26.03.2021	26914	26914	0
59	Tirupur	Coimbatore	Madukkarai	11	01.04.2018	31.03.2021	3354035	0	3354035
60			P.N.Palayam	15	01.04.2018	31.03.2021	922640	0	922640
61			Karamadai	11	01.04.2018	31.03.2021	739672	0	739672
62			Dhaliyur	11	01.03.2019	31.03.2021	1228963	0	1228963
63			Veerapandi	11	01.04.2020	31.03.2021	183366	0	183366

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
64			Chettipalayam	20	01.04.2018	31.03.2021	305629	0	305629
65			Perur	12	01.04.2018	31.03.2021	115837	0	115837
66			Thenkarai	10	1.02.2020	31.03.2021	10076	0	10076
67			T.m.palayam	12	01.04.2018	31.03.2021	63790	0	63790
68			Pooluvapatti	12	01.04.2020	31.03.2021	11346	0	11346
69			N.S.N.Palayam	12	01.04.2018	31.03.2021	329992	0	329992
70			Sarcarsamakulam	11	01.09.2018	31.03.2021	1812406	0	1812406
71			Idigarai	9	01.04.2019	31.03.2021	5464	0	5464
72			Thondamuthur	14	01.04.2019	18.01.2022	338810	0	338810
73			Ettimadai	10	31.12.2020	27.03.2021	18024	0	18024
74			Irugur	13	07.03.2019	30.11.2021	190462	0	190462
75			Vellalore	10	01.04.2018	31.03.2021	2271489	0	2271489
76			Annur	16	01.03.2019	31.03.2021	238099	0	238099
77			Sulur	11	01.03.2019	31.03.2021	676155	0	676155
78			Karumathampatti	11	01.04.2018	31.03.2021	1240219	0	1240219
79			Pallapalayam	11	01.04.2019	31.03.2021	327854	0	327854
80			Kannampalayam	14	07.03.2019	31.03.2021	343146	0	343146
81			Mopperipalayam	12	01.04.2018	31.03.2021	423968	0	423968
82			O.k.mandapam	11	01.04.2018	31.03.2021	477689	0	477689
83			Kinathukadavu	17	01.04.2018	31.03.2021	53832	0	53832
84			Samathur	13	31.08.2019	19.01.2021	11561	0	11561

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
85			Kottur	11	28.03.2019	01.03.2021	306989	0	306989
86			Zaminuthukuli	10	01.04.2019	08.06.2021	94725	0	94725
87			Anamalai	10	01.04.2019	31.03.2021	149926	0	149926
88			Vettaikaranpudur	9	31.03.2019	01.02.2021	15109	0	15109
89			Odayakulam	18	01.04.2018	31.03.2021	18906	0	18906
90			Perianegamam	11	01.04.2018	31.03.2021	4546	0	4546
91			Suleswaranpatti	10	01.03.2019	31.03.2021	217879	0	217879
92		Erode	Vellotamparappu	13	01.04.2020	22.11.2021	2198	2198	0
93			Nasiyanur	14	19.06.2020	31.03.2021	12062	12062	0
94			Kilampadi	13	01.04.2020	22.11.2021	3280	3280	0
95			Nambiyur	11	01.04.2020	31.03.2021	51268	51268	0
96			Lamkkampatti	13	01.04.2020	31.01.2022	9094	9094	0
97			Olagadam	14	01.04.2020	31.03.2021	6060	6060	0
98			Kolappalur	13	01.04.2020	22.11.2021	4050	4050	0
99			Perundurai	9(4)	01.04.2020	31.03.2021	12062	12062	0
100		Tiruppur	Avinashi	8(b)	01.04.2020	31.03.2021	114503	114503	0
101			Thirumuruganpoondi	8(d)	01.04.2020	31.03.2021	260443	0	260443
102			Kaniyur	9 (4)	01.04.2020	31.03.2021	180	180	0
103			Madathukulam	8 (b) (SI.No.1(5))	01.04.2020	31.03.2021	39053	39053	0
104			Komaralingam	8 (b) (SI.No.1)	01.04.2020	31.03.2021	46862	46862	0
105			Sankaramanallur	8 (b) (SI.No.2)	01.04.2020	31.03.2021	3748	3748	0
106			Muthur	9 (SI.No.2(1))	01.04.2020	31.03.2021	112	112	0

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
107			Kolathupalayam	8(b)	01.04.2020	31.03.2021	43634	43634	0
108			Chinnakkampalayam	8 (b) (Sl.No.1)	01.04.2020	31.03.2021	958	958	0
109			Kannivadi	10	01.04.2020	31.03.2021	1878	1878	0
110			Mulanur	8 (d)	01.04.2020	31.03.2021	11060	11060	0
111			Kunnathur	9	01.04.2020	31.03.2021	26274	26274	0
112			Uthukkuli	8 (b) (Sl.No.2)	01.04.2020	31.03.2021	37669	37669	0
113	Tiruchirapalli	Puthukottai	Karampakudi	11			10852	0	10852
114			Annvasal	11	02.03.2020	11.02.2021	7820	7820	0
115			Illupur	11			8643	0	8643
116		Tanjavur	Athirampattinam	29	01.04.2020	31.03.2021	241292	0	241292
117		Thiruvarur	Valankaiman	12	27.05.2020	28.03.2021	9914	0	9914
118			Peralam	13	24.09.2020	17.03.2021	3526	0	3526
119			Kudavasal	13 (b)	01.04.2020	31.03.2021	28506	0	28506
120		Perambalur	Lappaikudikadu	8	16.02.2021	28.03.2021	3740	0	3740
121			Kurumbalur	12	21.06.2020	17.02.2021	2342	0	2342
122		Mayiladudurai	Thrangampadi	13	01.04.2020	31.03.2021	91617	91617	0
123			Kuthalam	16	23.06.2020	31.03.2021	119268	119268	0
124			Manalmedu	11	01.04.2020	31.03.2021	5714	5714	0
125	Madurai	Madurai	Paravai	11	01.04.2020	31.03.2021	139332	139332	0
126			Vadipatti	9(4)	01.04.2020	31.03.2021	11862	11862	0
127			Sholavanthan	8(b)(2)	23.03.2013	31.03.2021	874686	874686	0

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
128			Palamedu	8(b)	04.11.2020	31.03.2021	10830	10830	0
129			T.Kallupatti	8(b)	17.03.2016	30.03.2017	13344	13344	0
130			Ezhumalai	10	23.12.2020	27.03.2021	4462	4462	0
131		Theni	Veerapandi	12	01.04.2020	31.03.2021	10261	10261	0
132			Boothipuram	9	16.07.2020	04.11.2020	3304	3304	0
133			Thenkarai	10	05.06.2020	11.02.2021	7093	7093	0
134			Odaipatti	12	04.05.2020	24.03.2021	34488	34488	0
135			Kamayakoundanpatti	9	14.05.2019	26.03.2021	5824	5824	0
136			Aundipatti	9	01.04.2020	31.03.2021	40089	40089	0
137			Thevaram	9	05.06.2020	20.03.2021	10072	10072	0
138			Genguvarpatti	9	29.11.2020	31.01.2021	5740	5740	0
139			Hanumanthanpatti	11	07.05.2020	16.02.2021	6684	6684	0
140		Dindigul	Pattiveeranpatti	15	05.05.2020	22.02.2021	52623	52623	0
141			Sevugampatti	9	01.05.2020	31.03.2021	116738	116738	0
142			Chinnalapatti	10	31.07.2020	31.03.2021	54519	54519	0
143			Vadhalagundu	9	09.01.2021	26.03.2021	22731	22731	0
144			Keeranur	11	28.11.2020	27.03.2021	8602	8602	0
145			Vadamadurai	10	01.04.2020	31.03.2021	7252	7252	0
146			Ayyalur	10	09.12.2020	31.03.2021	186	186	0
147			Eriodu	8(d)	28.06.2020	17.07.2020	2610	2610	0
148			Vedachanthur	10	03.12.2015	31.03.2021	91496	0	91496

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
149			Palayam	10	25.06.2020	29.03.2021	27814	27814	0
150		Sivagangai	Manamadurai	11	01.04.2020	31.03.2021	244247	0	244247
151			Thiruppuvanam	7(a)	01.04.2020	31.03.2021	100884	0	100884
152			Ilayangudi	10	02.03.2020	31.03.2021	8680	8680	0
153			Pudhuvayal	13	13.03.2020	31.03.2021	18766	18766	0
154			Singampunari	10	04.03.2020	31.03.2021	51467	51467	0
155			Thiruppathur	10	05.03.2020	31.03.2021	76012	76012	0
156		Ramanadapuram	Sayalkudi	9	14.12.2021	16.12.2021	59040	0	59040
157	Tirunelveli	Tirunelveli	Titsyanvilai	14	22.04.2020	30.03.2021	65911	0	65911
158			Veeravanallur	8 (b)	12.06.2020	31.03.2021	21554	0	21554
159			Chairanmahadevi	8 (b)	07.05.2020	31.03.2021	82408	0	82408
160			Eruvadi	10	13.05.2020	25.03.2021	20460	0	20460
161			Panagudi	12	28.05.2018	30.03.2021	135377	0	135377
162			Nanguneri	12	29.05.2020	22.03.2021	9300	0	9300
163			Mukkudal	11	23.04.2020	19.03.2021	14774	0	14774
164			Thirukurugudi	12	06.05.2020	29.03.2021	28026	0	28026
165			Pathamadai	8 (b)	05.05.2020	29.03.2021	98627	0	98627
166		Tenkasi	Surandai	8(a)	02.05.2019	31.03.2021	559314	0	559314
167			Alwarkurichi	8(a)	04.04.2013	21.03.2021	128319	0	128319
168			Rayagiri	8(c)	01.04.2020	31.03.2021	3652	0	3652
169			Pudhur (S)	8(c)	30.01.2021	15.02.2021	14200	0	14200

SL. No	Region	District	Town Panchayat	Audit Objection Para No.	From	To	Amount collected through online Rs.	Based on Audit Objections Amount Settled by Prematix to Town Panchayats Rs.	To be settled Amount Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
170			Melagaram	8	02.05.2019	24.03.2021	430888	0	430888
171			Thiruvengadam	8	20.08.2018	30.03.2021	4514956	0	4514956
172			Ponpoli	9	05.06.2020	25.02.2021	13024	0	13024
173			Courtallam	10	31.03.2018	31.03.2021	878359	0	878359
174			Sambavarvadakarai	8(c)	01.04.2020	31.03.2021	6546	0	6546
175			Ayikudi	8 (d)	30.06.2020	01.03.2021	20448	0	20448
176			Alangulam	8	21.06.2013	31.03.2021	760526	0	760526
177			Achanpudhur	9	05.06.2020	28.02.2021	70942	0	70942
178		Thothukudi	Thiruchendur	8(c)	01.03.2018	05.10.2018	55951	0	55951
179			Sathankulam	10	01.05.2020	31.03.2021	61714	0	61714
180			Arumuganeri	33	17.09.2016	31.03.2021	165600	0	165600
181			Kayathar	8(a)	23.10.2020	17.02.2021	35846	0	35846
182			Kadambur	9(b)	01.05.2020	28.02.2021	8170	0	8170
183			Nasarath	12	13.05.2020	27.03.2021	34166	0	34166
184			Thenthiruperi	5	01.04.2020	28.02.2021	8102	0	8102
185			Srivaikundam	10	07.05.2020	25.03.2021	14772	0	14772
186			Villathikulam	8(e)	21.05.2020	18.02.2021	10422	0	10422
187		Virudhunagar	Kariyapatti	11	04.06.2020	23.03.2021	23191	0	23191
188			Chettiyarpatti	12	12.05.2020	20.03.2021	25261	0	25261
189		Kanyakumari	Aralvaimozhi	10	01.04.2020	31.03.2021	507870	0	507870
190			Azhagappapuram	10	14.05.2020	24.03.2021	17851	0	17851

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
191			Azhagiapandipuram	8 (d)	01.04.2020	31.03.2021	95538	0	95538
192			Agasteeswaram	10	04.05.2019	28.01.2021	146540	0	146540
193			Anjugramam	10	10.04.2020	19.02.2021	57771	0	57771
194			Boothapandy	9	01.04.2018	31.03.2021	285961	0	285961
195			Ganapathipuram	11	06.03.2019	27.02.2021	19469	0	19469
196			Kanniyakumari	10	01.03.2019	31.03.2021	131797	0	131797
197			Kottaram	11	09.04.2020	26.03.2021	81817	0	81817
198			Marungoor	11	01.07.2020	28.02.2021	26908	0	26908
199			Mylaady	10	01.04.2020	31.03.2021	132252	0	132252
200			Puthalam	10	01.04.2020	31.03.2021	76350	0	76350
201			Thenthamaraikulam	9 (c)	01.04.2019	31.03.2021	47340	0	47340
202			Suchindrum	11	01.03.2019	31.03.2021	189288	0	189288
203			Thazhakudy	10	01.04.2020	31.03.2021	9737	0	9737
204			Thengamputhoor	10	01.07.2018	31.03.2021	604854	0	604854
205			Theroor	10	01.06.2019	31.03.2021	32316	0	32316
206			Kallukuttam	10	01.03.2019	31.03.2021	37517	0	37517
207			Reethapuram	11	02.01.2020	25.03.2021	90047	0	90047
208			Villukuri	9 (c)	01.04.2020	31.03.2021	90248	0	90248
209			Alloor	11	01.04.2020	31.03.2021	390918	0	390918
210			Thiruvithancode	11	01.06.2020	31.03.2021	28656	0	28656
211			Kothanalloor	10	27.04.2020	31.03.2021	34054	0	34054

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
212			Mandaikadu	11	01.03.2019	31.03.2021	41995	0	41995
213			Neyyoor	10	01.05.2020	31.03.2021	30360	0	30360
214			Vellimalai	11	01.04.2019	31.03.2021	203469	0	203469
215			Eraniel	11	01.03.2019	28.02.2021	54851	0	54851
216			Thingalnagar	11	01.03.2019	31.03.2021	129987	0	129987
217			Manavalakurichy	9 (c)	01.04.2020	31.03.2021	52998	0	52998
218			Arumanai	11	01.04.2020	31.03.2021	109080	0	109080
219			Attoor	11	08.02.2019	27.03.2021	6867	0	6867
220			Edaicode	11	19.05.2020	31.03.2021	61577	0	61577
221			Ezhudesam	9	17.08.2020	21.02.2021	5854	0	5854
222			Kadayal	9	28.05.2020	19.03.2021	26800	0	26800
223			Kaliyakkavilai	11	27.06.2020	12.02.2021	10416	0	10416
224			Kappiyarai	10	01.05.2020	28.02.2021	20976	0	20976
225			Karungal	11	02.01.2019	18.03.2021	59554	0	59554
226			Keezhkulam	11	01.05.2020	30.09.2020	4018	0	4018
227			Killiyoor	11	11.05.2020	19.03.2021	20888	0	20888
228			Kulasekaram	10	29.03.2019	21.02.2021	54345	0	54345
229			Kumarapuram	10	25.05.2020	25.03.2021	13566	0	13566
230			Kollemcode	11	09.06.2020	31.03.2021	77665	0	77665
231			Mulagumoodu	10	05.07.2019	22.03.2021	20748	0	20748
232			Nalloor	11	09.03.2019	30.03.2021	87555	0	87555

SL No	Region	District	Town Panchayat	Audit Objection Para No.	From	To	Amount collected through online Rs.	Based on Audit Objections Amount Settled by Prematix to Town Panchayats Rs.	To be settled Amount Rs.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
233			Pacode	11	03.03.2019	25.03.2021	38253	0	38253
234			Palapallam	10	01.06.2020	31.03.2021	10664	0	10664
235			Palugal	12	01.05.2020	31.03.2021	8051	0	8051
236			Ponmanai	10	10.12.2020	18.03.2021	2750	0	2750
237			Puthukadai	10	03.01.2019	25.03.2021	25064	0	25064
238			Thiruparappu	11	24.05.2020	20.02.2021	5518	0	5518
239			Thiruvattar	10	09.05.2020	18.03.2021	9966	0	9966
240			Unamalaikadai	11	16.04.2020	22.03.2021	39272	0	39272
241			Valvachagostam	11	13.05.2019	22.02.2021	18975	0	18975
242			Verkilambi	11	04.06.2020	26.02.2021	22101	0	22101
243			Vilavoor	11	11.04.2020	05.02.2021	5622	0	5622
Total							47417951	3063418	44354533

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