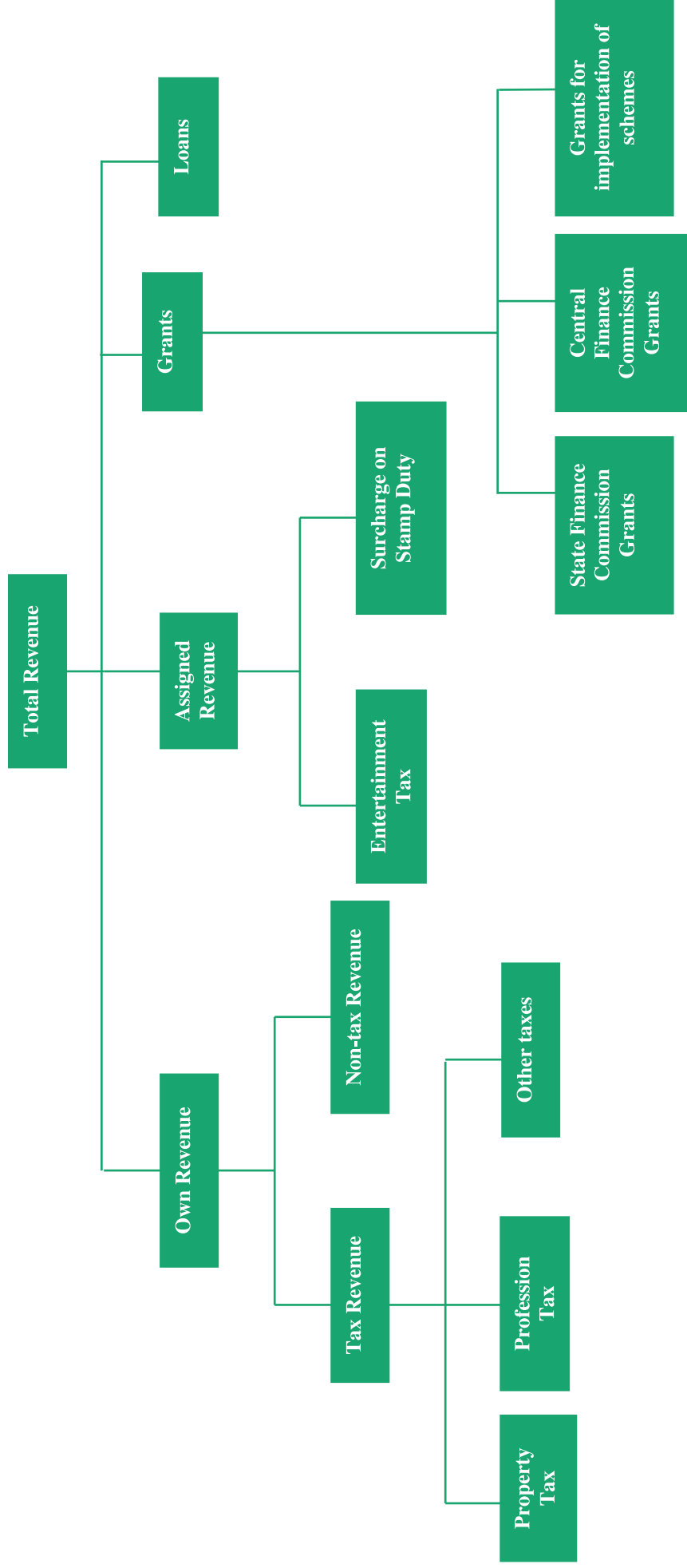


APPENDICES

Appendix 1.1

(Reference : Paragraph 1.6; Page 3)

Sources of revenue of Urban Local Bodies



Appendix 1.2

(Reference : Paragraph 1.8.2; Page 6)

Number of audit paragraphs relating to Urban Local Bodies pending settlement as of November 2013

Year	All Municipalities	Town Panchayats	Municipal Corporations										Total	Grand Total
			Chennai	Coimbatore	Madurai	Salem	Tiruchirappalli	Tirunelveli	Tiruppur	Erode	Vellore	Thoothukudi		
Upto 2005-06	32,340	25,311	28,508	14,360	22,186	6,639	3,748	2,786	2,116	2,205	-	3,366	85,914	1,43,565
2006-07	49,352	3,357	1,670	311	692	322	320	340	134	33	-	219	4,041	56,750
2007-08	24,135	5,119	2,041	401	121	438	480	395	107	45	-	212	4,240	33,494
2008-09	23,152	8,976	2,031	542	90	396	450	400	82	75	990	238	5,294	37,422
2009-10	12,456	9,595	2,183	539	252	465	453	476	95	59	160	193	4,875	26,926
2010-11	3,127	2,794	696	-	281	450	433	428	117	36	3,936	-	6,377	12,298
Total	1,44,562	55,152	37,129	16,153	23,622	8,710	5,884	4,825	2,651	2,453	5,086	4,228	1,10,741	3,10,455

Appendix 2.1

(Reference : Paragraph 2.1.6.1(i); Page 10)

Discrepancy between manual records and computer system in Registration of Births and Deaths during 2008-12

Year	Birth			Death		
	Registration as per Form I	Registration as per system	Difference	Registration as per Form II	Registration as per system	Difference
Salem Corporation						
2008	25,840	22,284	3,556 (14)	6,443	5,505	938 (15)
2009	26,064	23,152	2,912 (11)	6,495	4,412	2,083 (32)
2010	25,610	25,397	213 (1)	7,120	6,223	897 (13)
2011	27,189	27,114	75 (0.27)	7,507	5,842	1,665 (22)
2012	29,121	28,630	491 (2)	8,349	2,744	5,605 (67)
Madurai Corporation						
2008	32,576	34,430	-1,854	9,361	9,408	-47
2009	31,543	33,068	-1,525	10,888	10,514	374 (3)
2010	32,129	32,864	-735	11,170	11,275	-105
2011	33,514	28,533	4,981 (15)	12,255	7,938	4,317 (35)
2012	37,564	16,324	21,240 (57)	15,656	6,346	9,310 (59)
Tirunelveli Corporation						
2008	16,506	16,557	-51	5,469	5,504	-35
2009	16,590	16,634	-44	5,977	5,937	40 (0.66)
2010	16,688	16,764	-76	6,299	6,425	-126
2011	17,756	17,838	-82	6,208	6,333	-125
2012	18,342	18,542	-200	6,574	6,632	-58

(Figures in brackets indicate percentage to registration per Form)

Appendix 2.2

(Reference : Paragraph 2.1.6.1(ii); Page 10)

Errors in Birth and Death Registration data

Type of errors	Coimbatore	Salem	Madurai	Tirunelveli	Tiruchirappalli
Birth Registration					
Total records	1,63,132	1,26,577	1,45,219	86,335	1,24,993
Future year of Registrations	20	0	0	0	0
Child weight blank	2,802	72	6,678	15,460	3,464
Irrelevant child weight at the time of birth	287	-	-	-	-
Registration date before Date of Birth	156	649	1,663	241	136
Hospital code with Null value	49	0	0	0	0
Incorrect hospital code	7,371	0	523	5,139	8,844
Availability of field for capturing number of print outs taken	No	No	No	No	No
Log for modifications carried out in the data	No	No	No	No	No
Delay in Registration of birth	485 (31 to 1,326 days)	410 (60 to 394 days)	1,749 (31 to 631 days)	235 (31 to 1,551 days)	736 (31 to 1,655 days)
Delay in entering the data in system	1,13,118 (31 to 4,019 days)	41,842 (60 to 500 days)	70,454 (31 to 1,818 days)	38,898 (31 to 1,075 days)	1,16,544 (31 to 1,947 days)
Entered date blank	0	0	0	54,421	0
Death Registration					
Total records	70,728	24,726	45,481	30,831	39,641
Registration date before Date of death	68	392	63	38	54
Entered date before registration date	121	87	11	24	13
Entered date before Date of Death	19	0	0	15	0
Hospital code with Null value	2,646	5	0	0	0
Incorrect hospital code	2,166	1,080	952	90	4,352
Log for modifications carried out in the data	No	No	No	No	No
Delay in registration of death	448 (31 to 491 days)	194 (61 to 4,387 days)	1,356 (31 to 1,579 days)	1,309 (31 to 537 days)	3,744 (31 to 1,522 days)
Delay in entering the data in system	0	4 (151 to 198 days)	19,217 (31 to 1,758 days)	7,959 (31 to 491 days)	16,951 (31 to 1,881 days)
Name of the deceased person blank	0	2,866	107	731	730
Entered date blank	0	0	0	8,352	0

Appendix 2.3

(Reference : Paragraph 2.1.6.3(v); Page 16)

Non-raising of demand of Property Tax for Government Buildings

(Calculated from 1.4.2008 to 31.3.2013 being the audit period - 10 half years)

Sl. No.	Assessment Number	Name of the Government Building	Demand Amount (in ₹)	Total due (in ₹)
1.	9311	Nurses Quarters, GH, PWD(GB)	990	9,900
2.	9312	Compounder Quarters, PWD(GB)	666	6,660
3.	9351	Railway Engineer Bungalow(GB)	2,532	25,320
4.	9482	Pump Room DIC(GB)	236	2,360
5.	9488	Police Quarters, Block No.5 CP(GB)	11,433	1,14,330
6.	9511	EE PWD Building, Construction Maintenance DN2(GB)	2,37,309	23,73,090
7.	9514	Assistant Engineer, PWD Project Circle, Palayamkottai(GB)	12,840	1,28,400
8.	9516	Tamil Nadu Police Housing Board(GB)	1,07,133	10,71,330
9.	520031	City Commissioner of Police	264	2,640
10.	520032	City Commissioner of Police	264	2,640
				37,36,670

Appendix 3.1

(Reference : Paragraph 3.1.5.3; Page 35)

Short levy of Property Tax due to non-verification of unauthorised construction

PT to be levied for 2007-08 I & II Half year

Floor	Area constructed (in sq.ft.)	Half yearly PT to be levied (in ₹)
Cellar	1,893	24,387
Mezzanine	2,832	36,483
First	2,832	36,483
Second	2,832	36,483
Third	2,832	36,483
Total leviable		1,70,319
PT actually levied per half year		31,691
Short levy		1,38,628
Total short levy for 2007-08 (I & II half year) (A)		2,77,256

PT to be levied from 2008-09 I Half year due to general revision

Floor	Half yearly PT to be levied as on 31/03/2008 (in ₹)	5 per cent increase w.e.f. 01/04/2008 due to general revision (in ₹)	Half yearly PT to be levied w.e.f. 01/04/2008 (in ₹)
Cellar	24,387	1,219	25,606
Mezzanine	36,483	1,824	38,307
First	36,483	1,824	38,307
Second	36,483	1,824	38,307
Third	36,483	1,824	38,307
Total leviable			1,78,834
PT actually levied per half year			33,276
Short levy per half year			1,45,558
Total short levy for 2008-09 (I half year) to 2013-14 (I half year) - 11 half years (B)			16,01,138

Total short levy of PT : (A) + (B) = ₹ 2,77,256 + ₹ 16,01,138 = ₹ 18,78,394

Appendix 3.2
(Reference : Paragraph 3.1.9.1(iii); Pages 40 and 41)
Non-levy of penal interest

Year	Daily Market fees	Weekly Market fees	Cart Stand fees	Rent on lease of land	Rent on shopping complex	Bus stand shops	Weekly sandhai shops	Old Bus stand shops	Jaivalbai School road shops	Mattukotkai and New Bus stand shops	Pay and Use toilet	Rent on buildings	Total	Interest	No. of years
1986-87	38,000												38,000		
1987-88			5,600		18,600								24,200		
1988-89			37,545		22,740								60,285		
1989-90					22,740								22,740		
1990-91					32,976								32,976		
1991-92					65,461								65,461		
1992-93					38,340								38,340		
1993-94		12,000			23,022								35,022		
1994-95	15,500	16,250			0		25,908						57,658		
1995-96					2,279								2,279	6,564	16
1996-97					33,974								33,974	91,730	15
1997-98					79,329								79,329	1,99,909	14
1998-99				5,925	50,621							1,200	57,746	1,35,126	13
1999-2000					99,343	678						2,190	1,02,211	2,20,776	12
2000-01				52,260	45,933	3,441		1,234		87,900		1,744	1,92,512	3,81,174	11
2001-02				1,75,000	80,774	6,684		27,023	45,376	87,900		600	4,23,357	7,62,043	10
2002-03				1,75,000	1,69,140	4,702		2,01,286	15,800	50,300	6,000	8,028	6,30,256	10,21,015	9
2003-04				2,56,588	1,73,688	5,724		3,23,140	6,615	17,800		1,200	7,84,755	11,30,047	8
2004-05	300			2,29,501	6,51,209	8,700	37,380	8,34,662	31,745	1,29,565		6,530	19,29,592	24,31,286	7
2005-06				2,11,822	6,20,021		41,538	6,28,142	43,239	3,65,600		8,100	19,18,462	20,71,939	6
2006-07				2,44,030	5,03,963		1,52,084	6,05,311	34,479	2,83,328		13,668	18,36,863	16,53,177	5
2007-08			12,800	2,37,086	5,55,294		17,286	1,76,867	51,730	1,45,458		22,160	12,18,681	8,77,450	4
2008-09	300			2,36,969	7,02,231		30,040	21,986	6,058	2,00,591		12,156	12,10,331	6,53,579	3
2009-10	1,800			3,47,656	7,58,929		1,64,283	1,88,781	31,414	1,97,808		57,573	17,48,244	6,29,368	2
2010-11				8,70,761	10,80,110		1,40,161	3,07,476	1,66,954	2,39,543	2,24,823	83,918	31,13,746	5,60,474	1
Total	55,900	28,250	55,945	30,42,598	58,30,717	29,929	6,08,680	33,15,908	4,33,410	18,05,793	2,30,823	2,19,067	1,56,57,020	1,28,25,657	

(in ₹)

Appendix 3.3

(Reference : Paragraph 3.1.9.2(i)(a); Page 41)

Statement showing abnormal water meter readings

Assesment No.	Financial Year	Quarter	Initial Reading	Final reading	Demand raised (in ₹)
50426	2009-2010	01-Jul-2009	27,07,000	59639,27,32,000	3,57,83,40,162
50417	2009-2010	01-Jul-2009	5,12,83,000	13230,00,50,418	79,34,92,620
78431	2009-2010	01-Oct-2009	3,93,000	3790,00,78,432	22,73,98,128
81027	2009-2010	01-Oct-2009	1,35,000	820,00,16,032	8,19,98,832
50131	2009-2010	01-Apr-2009	12,66,000	555,13,08,000	3,33,00,264
77682	2009-2010	01-Jul-2009	4,33,000	473,00,77,683	2,83,77,882
78375	2009-2010	01-Oct-2009	3,19,000	359,00,78,376	2,15,38,572
2239	2009-2010	01-Oct-2009	15,00,000	154,20,02,242	92,43,030
2682	2009-2010	01-Oct-2009	23,80,000	820,00,20,683	49,05,750
60063	2003-2004	01-Apr-2003	0	62,61,01,000	37,56,618
58302	2003-2004	01-Apr-2003	0	55,24,57,000	33,14,754
50388	2009-2010	01-Apr-2009	24,27,000	55,24,68,000	33,00,258
51328	2009-2010	01-Apr-2009	24,59,000	54,25,00,000	32,40,258
56933	2003-2004	01-Apr-2003	0	52,25,81,000	31,35,498
72130	2008-2009	01-Jan-2009	12,85,000	47,13,25,000	28,20,252
118420	2009-2010	01-Oct-2009	16,17,000	95400,01,18,422	5,72,39,91,024
109934	2009-2010	01-Jul-2009	33,50,000	35500,01,09,935	2,12,99,80,572
53302	2009-2010	01-Oct-2009	30,09,000	21490,00,53,304	1,28,93,82,282
71475	2009-2010	01-Jul-2009	7,18,62,000	19350,00,71,477	1,16,05,69,272
52660	2009-2010	01-Oct-2009	42,72,000	5750,00,52,664	34,49,74,698
52664	2009-2010	01-Oct-2009	41,72,000	5290,00,52,734	31,73,75,298
64862	2009-2010	01-Oct-2009	6,42,000	2850,00,64,868	17,09,96,550
604	2009-2010	01-Jul-2009	20,40,000	116,20,00,605	69,59,778
7957	2009-2010	01-Oct-2009	9,40,000	98,10,07,958	58,80,420
71153	2009-2010	01-Jul-2009	11,77,000	77,12,19,000	46,20,264

Assesment No.	Financial Year	Quarter	Initial Reading	Final reading	Demand raised (in ₹)
71101	2009-2010	01-Jul-2009	21,33,000	77,21,73,000	46,20,252
68424	2009-2010	01-Apr-2009	30,000	60,00,68,425	36,00,246
11933	2009-2010	01-Jul-2009	34,22,000	31130,00,11,934	1,86,77,79,552
103219	2009-2010	01-Jul-2009	11,00,000	15000,01,03,220	89,99,94,036
11933	2009-2010	01-Oct-2009	3,11,30,00,11,934	31740,00,11,934	3,66,00,012
106006	2009-2010	01-Jul-2009	0	587,10,43,000	3,52,26,270
6144	2009-2010	01-Oct-2009	1,35,000	21,00,06,145	12,59,244
116886	2009-2010	01-Jul-2009	1,06,000	1300,01,16,887	7,80,00,078
300020	2009-2010	01-Jul-2009	0	1160,84,57,000	6,96,50,754
12543	2008-2009	01-Jan-2009	0	65,55,40,000	39,33,252
53286	2010-2011	01-Apr-2010	14,54,000	14,98,00,000	8,90,088
61374	2010-2011	01-Oct-2010	35,65,000	3,61,10,000	1,95,282
3892	2010-2011	01-Apr-2010	24,04,000	2,44,46,000	1,32,264
73165	2011-2012	01-Oct-2011	22,56,000	2,29,70,000	1,24,296
54082	2011-2012	01-Oct-2011	22,43,000	2,28,40,000	1,23,594
8072923	2012-2013	01-Oct-2012	1,38,000	2,81,84,000	1,68,288
12001705	2012-2013	01-Oct-2012	1,29,000	2,21,74,000	1,32,282
8200606	2012-2013	01-Oct-2012	1,38,000	2,11,84,000	1,26,288

Appendix 3.4

(Reference : Paragraph 3.1.9.2(i)(b); Page 41)

Raising of incorrect demands for water and sewerage user charges

Assessment Number	Financial Year	Quarter	Demand raised (in ₹)
10050164		01-Jan-1970	558
10050762		01-Jan-1970	558
10072827		01-Jan-1970	558
10076343	2012-2013	01-Jan-1970	558
10076635		01-Jan-1970	558
10076643		01-Jan-1970	558
10076800		01-Jan-1970	528
10076908		01-Jan-1970	558
12015701	2012-2013	01-Jan-1970	502
12015808	2012-2013	01-Jan-1970	462
12015809	2012-2013	01-Jan-1970	462
12066999	2012-2013	01-Jan-1970	502
12069697	2012-2013	01-Jan-1970	502
12069698	2012-2013	01-Jan-1970	502
12084243		01-Jan-1970	462
12086245		01-Jan-1970	462
12087004	2012-2013	01-Jan-1970	502
12087005	2012-2013	01-Jan-1970	502
12087008	2012-2013	01-Jan-1970	502
12087011	2012-2013	01-Jan-1970	462
12087016	2012-2013	01-Jan-1970	502
12087017	2012-2013	01-Jan-1970	502
12087018	2012-2013	01-Jan-1970	502
12087020	2012-2013	01-Jan-1970	502
12087027	2012-2013	01-Jan-1970	502
12087028	2012-2013	01-Jan-1970	502
12087034	2012-2013	01-Jan-1970	502
12087035	2012-2013	01-Jan-1970	502
12087053	2012-2013	01-Jan-1970	502
12087062	2012-2013	01-Jan-1970	502
12087067	2012-2013	01-Jan-1970	502
12087068	2012-2013	01-Jan-1970	502
12087071	2012-2013	01-Jan-1970	502
12087073	2012-2013	01-Jan-1970	502
12087075	2012-2013	01-Jan-1970	462
12087080	2012-2013	01-Jan-1970	502
12087082	2012-2013	01-Jan-1970	502
12087087	2012-2013	01-Jan-1970	502
12087088	2012-2013	01-Jan-1970	502
12087089	2012-2013	01-Jan-1970	502
12087093	2012-2013	01-Jan-1970	502
12087120	2012-2013	01-Jan-1970	502
12087127	2012-2013	01-Jan-1970	502
10050164		01-Jan-1970	558

Assessment Number	Financial Year	Quarter	Demand raised (in ₹)
12087129	2012-2013	01-Jan-1970	502
12087130	2012-2013	01-Jan-1970	502
12087136	2012-2013	01-Jan-1970	502
12087141	2012-2013	01-Jan-1970	502
12087142	2012-2013	01-Jan-1970	502
12087144	2012-2013	01-Jan-1970	502
12087147	2012-2013	01-Jan-1970	502
12087157	2012-2013	01-Jan-1970	502
12087159	2012-2013	01-Jan-1970	502
12087160	2012-2013	01-Jan-1970	502
12087164	2012-2013	01-Jan-1970	502
12087168	2012-2013	01-Jan-1970	502
12087170	2012-2013	01-Jan-1970	502
12087180	2012-2013	01-Jan-1970	502
12087186	2012-2013	01-Jan-1970	502
12087188	2012-2013	01-Jan-1970	502
12087189	2012-2013	01-Jan-1970	502
12087190	2012-2013	01-Jan-1970	502
12087191	2012-2013	01-Jan-1970	502
12087192	2012-2013	01-Jan-1970	502
12087193	2012-2013	01-Jan-1970	502
12087195	2012-2013	01-Jan-1970	502
12087203	2012-2013	01-Jan-1970	502
12087204	2012-2013	01-Jan-1970	502
12087205	2012-2013	01-Jan-1970	502
12087206	2012-2013	01-Jan-1970	502
12087207	2012-2013	01-Jan-1970	502
12087209	2012-2013	01-Jan-1970	502
12087213	2012-2013	01-Jan-1970	502
12087214	2012-2013	01-Jan-1970	502
12087219	2012-2013	01-Jan-1970	502
12087220	2012-2013	01-Jan-1970	502
12087235	2012-2013	01-Jan-1970	502
12087249	2012-2013	01-Jan-1970	502
12087255	2012-2013	01-Jan-1970	502
12087262	2012-2013	01-Jan-1970	502
12087271	2012-2013	01-Jan-1970	502
12087273	2012-2013	01-Jan-1970	502
12087278	2012-2013	01-Jan-1970	502
12087279	2012-2013	01-Jan-1970	502
12087283	2012-2013	01-Jan-1970	502
12087284	2012-2013	01-Jan-1970	502
12087303	2012-2013	01-Jan-1970	512
12087304	2012-2013	01-Jan-1970	512
12087305	2012-2013	01-Jan-1970	502
12087312	2012-2013	01-Jan-1970	462
12087316	2012-2013	01-Jan-1970	502
12087320	2012-2013	01-Jan-1970	502
12087332	2012-2013	01-Jan-1970	502

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Assessment Number	Financial Year	Quarter	Demand raised (in ₹)
12088074	2012-2013	01-Jan-1970	502
12088096	2012-2013	01-Jan-1970	502
12088673	2012-2013	01-Jan-1970	502
12088688	2012-2013	01-Jan-1970	462
12088689	2012-2013	01-Jan-1970	462
12088705	2012-2013	01-Jan-1970	462
12250062	2012-2013	01-Jan-1970	502
13015005	2012-2013	01-Jan-1970	532
13064963		01-Jan-1970	528
13065193	2012-2013	01-Jan-1970	786
13066851	2012-2013	01-Jan-1970	2592
13066896		01-Jan-1970	528
13074740		01-Jan-1970	528
13084068	2012-2013	01-Jan-1970	532
13087031	2012-2013	01-Jan-1970	532
13087038	2012-2013	01-Jan-1970	532
13087042	2012-2013	01-Jan-1970	532
13087063	2012-2013	01-Jan-1970	532
13087105	2012-2013	01-Jan-1970	532
13087112	2012-2013	01-Jan-1970	532
13087115	2012-2013	01-Jan-1970	532
13087143	2012-2013	01-Jan-1970	532
13087155	2012-2013	01-Jan-1970	532
13087156	2012-2013	01-Jan-1970	532
13087161	2012-2013	01-Jan-1970	502
13087165	2012-2013	01-Jan-1970	532
13087173	2012-2013	01-Jan-1970	532
13087175	2012-2013	01-Jan-1970	532
13087179	2012-2013	01-Jan-1970	532
13087181	2012-2013	01-Jan-1970	532
13087196	2012-2013	01-Jan-1970	532
13087200	2012-2013	01-Jan-1970	532
13087237	2012-2013	01-Jan-1970	532
13087256	2012-2013	01-Jan-1970	532
13087257	2012-2013	01-Jan-1970	532
13087259	2012-2013	01-Jan-1970	512
13087285	2012-2013	01-Jan-1970	502
13087314	2012-2013	01-Jan-1970	502
13087322	2012-2013	01-Jan-1970	532
13087323	2012-2013	01-Jan-1970	532
13087336	2012-2013	01-Jan-1970	532
13087337	2012-2013	01-Jan-1970	502
13087546	2012-2013	01-Jan-1970	532
13250061	2012-2013	01-Jan-1970	532

Appendix 3.5

(Reference : Paragraph 3.1.9.2(ii); Page 42)

Loss of revenue due to incorrect calculation of demand

Year	Zone No./Ward No.	Demand undercharged (in ₹)
2009-10	Zone – I - 1-15	5,58,398
	Zone – II - 16-30	6,59,325
	Zone – III - 31-45	3,62,399
	Zone – IV - 46-60	95,070
	Total	16,75,192
2010-11	Zone – I - 1-15	4,64,691
	Zone – II - 16-30	5,45,639
	Zone – III - 31-45	3,47,630
	Zone – IV - 46-60	99,349
	Total	14,57,309
2011-12	Zone – I - 1-15	4,75,700
	Zone – II - 16-30	5,61,710
	Zone – III - 31-45	3,78,230
	Zone – IV - 46-60	95,340
	Total	15,10,980
2012-13	Zone – I - 1-15	6,17,331
	Zone – II - 16-30	8,83,328
	Zone – III - 31-45	5,91,898
	Zone – IV - 46-60	5,10,435
	Total	26,02,992
	Grand Total	72,46,473

Appendix 3.6

(Reference : Paragraph 3.2.4; Page 44)

Position of OSR land

Sl. No.	Description of Local bodies	Total No. of cases of OSR land	Total area in sq.m.	Total No. of cases reviewed	Cases in which gift deeds were not received		Cases in which pattas were not transferred though gift deeds were received		Cases in which OSR land not developed/ maintained	
					No. of cases	Extent in sq.m.	No. of cases	Extent in sq.m.	No. of cases	Extent in sq.m.
1.	Corporation of Chennai	208	6,74,972	103	Nil	Nil	103	3,07,830	65	2,37,672
2.	Municipalities	260	5,91,842	260	8	10,959	177	5,78,238	165	4,83,338
					73	N.A				
3.	Town Panchayats	219	5,20,181	219	6	4,738	198	4,83,845	201	4,90,674
Total		687	17,86,995	582	87	15,697	478	13,69,913	431	12,11,684

N.A: Details not available

(Source : Details furnished by the Corporation of Chennai, CMDA and the test-checked Municipalities and Town Panchayats)

Appendix 3.7

(Reference : Paragraph 3.2.4; Page 44)

Details of OSR land not developed/maintained

Sl. No.	OSR land not developed/ maintained due to	No. of cases	Area in sq.m.	Value (₹ in crore)
1.	Illegal occupation	1	4,380	21.20
2.	Sale and construction in OSR land	6	5,136	3.80
3.	Improper use of OSR land	21	68,428	442.84
4.	Incorrect acceptance of OSR land	1	16,019	N.A
5.	Others	402	11,17,721	N.A
	Total	431	12,11,684	467.84

N.A: Details not available.

Appendix 5.1
(Reference : Paragraph 5.1.5.1(i); Page 61)

Inadequate provision of toilets

Sl. No.	Panchayat Union	Village	School	No. of students			Incinerators available Yes/No
				Boys	Girls	Total	
1	Ayothiappattinam	Veeranam	PUES, Veemanur	60	60	120	NA
2			PUES, Perumanur	31	48	79	NA
3			PUES, N.Thathanur	45	61	106	NA
4		M.Thathanur	PUES, Kuttakkadu	13	9	22	NA
5		M.Perumapalayam	PUES, M.Perumapalayam	23	17	40	NA
6		Udayapatti	PUES, Gundukkallur	76	82	158	NA
7			PUMS, Varagampadi	62	51	113	Y
8			PUES, Paraikkadu	47	76	123	NA
9		Anuppur	PUES, Pusaripatti	37	26	63	NA
10		A.N.Mangalam	PUES, S.N.Mangalam	41	60	101	NA
11		D.Perumapalayam	PUES, Karaikadu	10	15	25	NA
12		Vellalagundam	PUES, Vellalagundam	116	112	228	NA
13			PUES, Kamarajapuram	17	13	30	NA
14	Mecheri	Kuttapatti	PUES, Ellaikuttaiyur	8	9	17	NA
15			PUES, Kanakkupatti	9	15	24	NA
16			PUES, Kuttapatti	22	26	48	NA
17			PUES, Palakkanur	12	18	30	NA
18			PUES, Madhanaickenpatti	11	24	35	NA
19		Pallipatti	PUES, Kaminaickenpatti	22	17	39	NA
20			PUES, Kalandiyur	16	17	33	NA
21		Virudhasampatti	PUES, Kaliyur	6	10	16	NA
22			PUES, Kundrivalavu	5	18	23	NA
23			PUES, Palankottai	14	19	33	NA
24	M.Kallipatti	PUES, Pichaikaranur	13	16	29	NA	
25	Peddanaickenpalayam	Periyakalrayanmalai Mealnadu	PUES, Mannur	38	26	64	NA
26			PUES, Perandur	20	15	35	NA
27		Periyakalrayanmalai Keelnadu	PUES, Thalakkarai	21	13	34	NA
28			PUES, Pachadu	25	32	57	NA
29		Idayapatti	PUMS, Idayapatti	87	83	170	N
30			PUES, Neyyamalai	8	15	23	NA
31			PUES, Alangadai	11	12	23	NA
32		Periyakrishnapuram	PUES, R.K.Puram	37	40	77	NA

Sl. No.	Panchayat Union	Village	School	No. of students			Incinerators available- Yes/No
				Boys	Girls	Total	
33	Salem	Mallamoopanpatti	PUES, Chittanur	45	61	106	NA
34			PUES, Ramagoundanur	56	49	105	NA
35		Erumpalayam	PUES, Neikuthiparai	43	43	86	NA
36		Thalavaipatti	PUES, Thalavaipatti	88	72	160	NA
37	Veerapandi	Rajapalayam	PUES, R.Pethampatti	8	6	14	NA
38		Perumampatti	PUMS, Kothanur	200	201	401	N
39		Maramangalathupatti	PUES, Maramangalathupatti	20	24	44	NA
			PUMS, M.G.R Nagar	156	172	328	N
41		Veerapandi	PUMS, Veerapandi	50	58	108	N
42	Yercaud	Nagalur	PUMS, Muluvi	29	40	69	N
43			PUES, Karadiyur	14	14	28	NA
44		Maramangalam	PUMS, Maramangalam	47	43	90	N
			PUES, Kottachedu	10	9	19	NA
45			PUES, Senthittu	9	9	18	NA
46			PUES, Kovilur	8	6	14	N
47			PUMS, Thappakadu	32	23	55	N
48							
Total				1,778	1,885	3,663	

NA : Not applicable

Appendix 5.2
(Reference : Paragraph 5.1.5.3(i); Page 62)

Non-levy of penal charges for delayed execution of work

Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Penalty to be levied (at 10 per cent of estimate cost) (in ₹)	Agreement Date
Ayothiappattinam Panchayat Union 2011-12									
1.	Veeranam	Construction of new borewell at PUE School, Narayanathathanur	2,00,000	180/12/A2, 01.02.13	03.03.13	29.07.13	148	20,000	29.07.13
2.	Masinaickenpatty	Repair to school toilet at PUE School, Kasi Nagar	64,000	620/12/A2, 31.07.12	30.08.12	03.01.13	126	6,400	10.01.13
3.	Perumapalayam	Repair to school toilet at PUE School, Selliyanman Nagar	53,000	620/12/A2, 31.07.12	30.08.12	22.12.12	114	5,300	20.11.12
4.	Maisnaickenpatty	Repair to school toilet at PUE School, Ramakrishnapuram	38,000	620/12/A2, 31.07.12	30.08.12	07.01.13	130	3,800	10.01.13
5.	M.Perumapalayam	Repair to school toilet at PUE School, M.perumapalayam	36,200	620/12/A2, 31.07.12	30.08.12	12.12.12	104	3,620	20.11.12
Ayothiappattinam Panchayat Union 2012-13									
6.	Valasaiyur	Repair to school building at PUE School, Valasaiyur	1,37,000	2077/12/A2, 18.10.12	02.11.12	27.03.13	145	13,700	05.04.13
7.	D.Perumapalayam	Repair to school building at PUE School, D.Perumapalayam	1,33,000	2077/12/A2, 18.10.12	02.11.12	24.04.13	173	13,300	25.02.13
8.	D.Perumapalayam	Repair to school building at PUE School, D.Perumapalayam	1,27,000	2077/12/A2, 18.10.12	02.11.12	27.02.13	117	12,700	25.02.13
9.	Minnampalli	Repair to school building at PUE School, Minnampalli North Side	1,04,000	2077/12/A2, 18.10.12	02.11.12	20.03.13	138	10,400	04.02.13

Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Penalty to be levied (at 10 per cent of estimate cost) (in ₹)	Agreement Date
10.	A.N.Magalam	Repair to school toilet at PUE School, A.N.Magalam	94,500	2077/12/A2, 18.10.12	02.11.12	12.04.13	161	9,450	25.02.13
11.	Anuppur	Repair to school toilet at PUE School, Anuppur	92,500	2077/12/A2, 18.10.12	02.11.12	08.04.13	157	9,250	19.03.13
12.	Minnampalli	Repair to school building at PUE School, Minnampalli	80,000	2077/12/A2, 18.10.12	02.11.12	04.03.13	122	8,000	19.03.13
13.	Aladipatty	Repair to school toilet at PUES, Aladipatty (Chinnavelampatty)	78,000	2077/12/A2, 18.10.12	02.11.12	12.04.13	146	7,800	02.05.13
14.	A.N.Magalam	Repair to kitchen shed at PUE School, A.N.Magalam	72,000	2077/12/A2, 18.10.12	02.11.12	08.04.13	157	7,200	26.04.13
15.	Minnampalli	Repair to school toilet at PUE School, Selliyampalayam	72,000	2077/12/A2, 18.10.12	02.11.12	19.02.13	109	7,200	28.02.13
16.	Minnampalli	Repair to school building at PUE School, Selliyampalayam	70,000	2077/12/A2, 18.10.12	02.11.12	19.02.13	109	7,000	28.02.13
17.	A.N.Magalam	Repair to kitchen shed at PUE School, A.N.Magalam(Eripudur)	70,000	2077/2012/A2, 18.10.12	02.11.12	08.04.13	157	7,000	26.04.13
18.	Minnampalli	Repair to school building at PUE School, Selliyampalayam	66,000	2077/12/A2, 18.10.12	02.11.12	19.02.13	109	6,600	28.02.13
19.	D.Perumapalayam	Repair to school toilet at PUE School, D.Perumapalayam	64,000	2077/2012/A2, 18.10.12	02.11.12	28.02.13	118	6,400	19.03.13
20.	Anuppur	Repair to school toilet at PUM School, Melakkadu	57,000	2077/2012/A2, 18.10.12	02.11.12	08.04.13	157	5,700	19.03.13
21.	Aladipatty	Repair to school toilet at PUE School, Sirumalai	54,000	2077/12/A2, 18.10.12	02.11.12	04.03.13	122	5,400	08.03.13
22.	Minnampalli	Repair to school toilet at PUE School, Minnampalli	31,000	2077/2012/A2, 18.10.12	02.11.12	28.03.13	146	3,100	04.02.13

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Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Penalty to be levied (at 10 per cent of estimate cost) (in ₹)	Agreement Date
23.	D.Perumalayam	Repair to school toilet at PUE School, Karaikadu	30,000	2077/12/A2, 18.10.12	02.11.12	01.03.13	119	3,000	19.03.13
24.	Minnampalli	Repair to kitchen shed at PUE School, Minnampalli	25,000	2077/12/A2, 18.10.12	02.11.12	19.02.13	109	2,500	04.03.13
Salem Panchayat Union 2012-13									
25.	Thirumalaigiri	Renovation of school Building at PUM school, Thirumalaigiri	2,60,000	238/12/A2 29.10.12	28.12.12	13.06.13	167	26,000	20.06.13
26.	Mallampampatti	Repair to Kitchen shed at PUE school, Ramagoundanur, Mallampampatti	1,00,000	238/12/A2 29.10.12	28.12.12	20.04.13	113	10,000	30.05.13
Veerapandi Panchayat Union 2011-12									
27.	Kalparapatti	Construction of kitchen shed at PUE School, Sevampalayam	2,00,000	279/12/A2 24.08.12	23.09.12	24.03.13	182	20,000	26.04.13
28.	Perumampatty	Repair to kitchen shed of PUE School, Perumampatty	32,000	270/12/A2 24.08.12	23.09.12	30.04.13	219	3,200	03.05.13
29.	Perumampatty	Repairs to school toilet at PUM school, Kothanur	30,000	279/12/A2 24.08.12	23.09.12	18.04.13	207	3,000	03.05.13
30.	Perumampatty	Repair to school Building of PUE School, Kothanur	25,000	279/12/A2 24.08.12	23.09.12	30.04.13	219	2,500	03.05.13
Veerapandi Panchayat Union 2012-13									
31.	Chennagiri	Construction of Compound wall at PUMS, Iruanampatti	10,42,000	2454/12/A2 19.12.12	08.01.13	13.06.13	146	1,04,200	13.03.13
32.	Inambiroji	Construction of compound wall at PUE School, Palagan Theru	3,58,000	2454/12/A2 11.10.12	10.11.12	27.02.13	109	35,800	28.02.13
33.	Periyaseeragapadi	Construction of compound wall at PUE School, Pothiyan Theru	2,65,000	2454/12/A2 11.10.12	10.11.12	19.04.13	160	26,500	30.04.13

Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Penalty to be levied (at 10 per cent of estimate cost) (in ₹)	Agreement Date
34.	Veerapandi	Construction of compound wall at PUE School, JJ Nagar	2,60,000	2454/12/A2 11.10.12	10.11.12	05.04.13	146	26,000	09.04.13
35.	Maramangalathu-patty	Construction of compound wall at PUE School, Ganapathipalayam	2,15,000	2454/12/A2 11.10.12	10.11.12	14.03.13	124	21,500	03.04.13
36.	Maramangalathu-patty	Construction of compound wall at PUM School, MGR Nagar	1,88,000	2454/12/A2 11.10.12	10.11.12	03.05.13	174	18,800	20.05.13
37.	Chennagiri	Repair to School building at PUM School, Iruvanampatty	1,20,000	2454/12/A2 09.11.12	09.12.12	09.05.13	151	12,000	28.05.13
38.	Chennagiri	Repairs to school Toilet at PUM School, Iruvanampatty	42,000	2454/12/A2 09.11.12	09.12.12	02.05.13	144	4,200	28.05.13
39.	Maramangalathu-patty	Repairs to school building(North) at PUMS, Chinnapoosalur	36,000	2454/12/A2 09.11.12	09.12.12	31.05.13	173	3,600	05.08.13
40.	Maramangalathu-patty	Repairs to school Toilet at PUM School, MGR Nagar	31,000	2454/12/A2 09.11.12	09.12.12	05.04.13	117	3,100	20.05.13
41.	Chennagiri	Repairs to school Toilet at PUE School, Vedichipalayam	28,000	2454/12/A2 09.11.12	09.12.12	02.05.13	144	2,800	28.05.13
42.	Maramangalathu-patty	Repairs to School toilet at PUM School, Chinnapoosalur	28,000	2454/12/A2 09.11.12	09.12.12	02.04.13	114	2,800	20.05.13
43.	Chennagiri	Repairs to School Building of PUM School Iruvanampatty	25,000	2454/12/A2 09.11.12	09.12.12	05.04.13	117	2,500	28.05.13
Total								5,13,320	

Appendix 5.3
(Reference: Paragraph 5.1.5.3(i); Page 62)

Details of non-specification of penal provision in the work order

Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Agreement Date
Mecheri Panchayat Union 2011-12								
1.	Pallipatti	Construction of school building at PU Middle School, Pallipatti	10,00,000	143/12/A2 02.08.12	30.10.12	28.05.13	210	25.02.13
2.	Kuttapatti	Repair to Kitchenshed at PUES, Ellakuttaiyur	32,000	143/12/A2 24.07.12	23.08.12	18.02.13	179	28.03.13
3.	Kuttapatti	Repair to School Toilet at PUES, Malayadipatti	27,000	143/12/A2 24.07.12	23.08.12	18.02.13	179	28.03.13
4.	Kuttapatti	Repair to School Toilet at PUES, Ellakuttaiyur	26,000	143/12/A2 24.07.12	23.08.12	18.02.13	179	28.03.13
Mecheri Panchayat Union 2012-13								
5.	Koonandiyur	Construction of compound wall at PUES, Konandiyur	2,30,000	1759/12/A2 19.10.12	03.12.12	14.03.13	101	18.03.13
6.	Virudasampatti	Providing new borewell at PUES, Virudasampatti	2,20,000	1759/12/A2 19.10.12	03.12.12	21.05.13	169	24.05.13
7.	Virudasampatti	Construction of compound wall at PUES, Mallappanur	2,10,000	1759/12/A2 19.10.12	03.12.12	28.03.13	115	28.03.13
8.	Virudasampatti	Construction of new kitchen shed at PUES, Palankottai	2,00,000	1759/12/A2 19.10.12	03.12.12	19.07.13	228	18.06.13
9.	M.Kalipatti	Construction of school toilet (Girls) at PUES, Amaradhanur	1,86,000	1759/12/A2 19.10.12	18.12.12	24.05.13	157	05.07.13
10.	Virudasampatti	Construction of school toilet (Boys) at PUES, Virudasampatti	1,77,000	275/12/A2 19.10.12	04.12.12	22.05.13	170	23.05.13
11.	M.Kalipatti	Construction of compound wall at PUES, Gugalpatti	38,000	1759/12/A2 19.10.12	18.11.12	03.04.13	136	22.04.13

Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Agreement Date
Peddanaickenpalayam Panchayat Union 2012-13								
12.	Periya-krishnapuram	Construction of new School building at PUE School, Mathur	8,40,000	255/12/A3 22.10.12	21.12.12	24.07.13	215	08.05.13
13.	Periya-krishnapuram	Construction of compound wall at PUE School, Mathur	3,50,000	255/12/A3 19.10.12	03.12.12	21.06.13	200	01.07.13
14.	Periya-krishnapuram	Construction of kitchen shed at PUE School, Mathur	2,00,000	255/12/A3 22.10.12	21.12.12	10.04.13	110	08.05.13
15.	Periya-krishnapuram	Constn of school toilet at PUE School, Mathur	1,86,000	255/12/A3 22.10.12	06.12.12	24.03.13	108	22.04.13
16.	Periya-krishnapuram	Construction of school toilet (Boys) at PUE School, Mathur	1,77,000	255/12/A3 22.10.12	20.11.12	29.03.13	128	22.04.13
17.	Thalavaipatti	Construction of new bore well at PUE School, Sundarapuram	1,60,000	255/12/A3 19.10.12	18.11.12	28.02.13	102	18.01.13
18.	Periya-krishnapuram	Construction of new bore well at PUE School, Mathur	1,55,000	255/12/A3 19.10.12	18.11.12	28.02.13	102	18.01.13
Yercaud Panchayat Union 2011-12								
19.	Nagalur	Construction of New School Building at PUES, Nagalur	14,00,000	1253/12/A2 28.08.12	27.10.12	13.06.13	229	No Agreement
20.	Maramangalam	Construction of New Kitchen Shed at PUES, Chinnamathur	2,50,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement
21.	Maramangalam	Construction of New Kitchen Shed at PUES, Kombuthookki	2,50,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement
22.	Maramangalam	Construction of New Bore well at PUES, Arangam	2,00,000	1253/12/A2 15.10.12	14.12.12	24.05.13	161	No Agreement

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Sl. No.	Name of the Village Panchayat	Name of the work	Estimate Value (in ₹)	Work order No. and date	Due date of completion	Actual Date of completion	Delay (in days)	Agreement Date
23.	Maramangalam	Construction of New Bore well at PUES, Chinnamathur	2,00,000	1253/12/A2 15.10.12	14.12.12	24.05.13	161	No Agreement
24.	Maramangalam	Construction of New Bore well at PUES, Kombuthookki	2,00,000	1253/2012/A2 15.10.12	14.12.12	24.05.13	161	No Agreement
25.	Maramangalam	Construction of New Bore well at PUES, Maramangalam	2,00,000	1253/12/A2 15.10.12	14.12.12	24.05.13	161	No Agreement
26.	Maramangalam	Construction of New Bore well at PUES, Pelakkadu	2,00,000	1253/12/A2 15.10.12	14.12.12	24.05.13	161	No Agreement
27.	Maramangalam	Construction of New Bore well at PUES, Senthittu	2,00,000	1253/12/A2 15.10.12	14.12.12	24.05.13	161	No Agreement
28.	Maramangalam	Construction of School Toilet (Girls) at PUES, Arangam	1,86,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement
29.	Maramangalam	Construction of School Toilet (Girls) at PUES, Chinnamathur	1,86,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement
30.	Maramangalam	Construction of School Toilet (Girls) at PUES, Keelaiyur	1,86,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement
31.	Maramangalam	Construction of School Toilet (Girls) at PUES, Maramangalam	1,86,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement
32.	Maramangalam	Construction of School Toilet (Girls) at PUES, Senthittu	1,86,000	1253/12/A2 15.10.12	14.12.12	14.06.13	182	No Agreement

Appendix 5.4

(Reference : Paragraph 5.2.1; Page 65)

Unfruitful expenditure on installation of bio-mass gasifiers

Name of the Village Panchayat	Number of bio-mass gasifier installed	Cost of installation including civil works (in ₹)	Date of installation and date of commissioning
Belagondapalli	1	4,74,394	10.07.2005/29.03.2006
Chennasandiram	1	4,37,952	26.01.2006/26.01.2006
Jawalagiri	1	4,20,000	20.12.2005/20.12.2005
Kalugondapalli	1	4,74,394	18.07.2005/18.07.2005
Kudukottai	1	4,34,394	20.12.2005/20.12.2005
Nochipalli	1	4,84,394	29.03.2006/29.03.2006
Parandapalli	1	4,08,652	05.06.2005/05.06.2005
Zuzuwadi	1	4,33,315	22.07.2005/22.07.2005
Total		35,67,495	