

APPENDICES

Appendix 2.1

(Reference: Paragraph 2.1.7.8; Page 16)

Entering of fake vouchers in PRIA Soft

Name of the Block Panchayat	Voucher No.	Head of Account	Mode of transaction	Amount (in ₹)
Sembanarkoil	MLACDS/2012-13/P/74 Dated 29-03-2013	2403-106-23 Major works	Cheque No.657055 dated 29-03-2013	42,90,547
	SFCG/2013-14/R-63 Dated 04-08-2013	1601-102-IT Grants	Receipt by bank transfer	57,78,48,492
	SFC/2012-13/P-165 Dated 29-03-2015	2515-102-01 Salary	Cash	1,30,54,946
Kaveripakkam	MPLAD/2013-14/P/25 Dated.01-04-2013	2059-101-50 Other expenditure	Cheque No.019099 dated 01-04-2013	11,59,569
	RIS/2013-14/P/74 Dated 01-04-2013	2515-101-08 Other expenditure	Advice (Adjustment)	18,49,457
	SFCG/2013-14/P/74 Dated.01-04-2013	5054-800-23 Major works	Advice (Adjustment)	8,37,900
	MGNREGA/2013-14/P/14 Dated 03-06-2013	2402-104-02 Wages	Advice/Letter	55,40,000
Tirupathur	MPLAD/2012-13/P/22 Dated 28-02-2013	2215-101-Minor works MLACDS	Cheque No.000004 Dated 28-02-2013	5,16,592
	MPLAD/2012-13/P/22 Dated 11-01-2013	2215-101-Minor works MLACDS	Cheque No.000001 Dated 30-05-2012	1,22,644
Thanthoni	IAY/2012-13/P/31	2435-800-09 Agriculture	Letter/Advice No.3132013 dated 31-03-2013	99,43,293
Tiruporur	MGNREGA/2013-14/P/626 Dated 28-03-2014	2402-101-23 Major works	Paid by cash	9,45,35,565
Total				70,96,99,005

Appendix 2.2

(Reference: Paragraph 2.1.7.12; Page 20)

Non-reconciliation of accounts

(in ₹)

Bank Account No.	Details	Audit Observations in PRIA Soft
Tirupathur Block Panchayat		
620802010001192	Balance as per cash Book : 40,28,883 Add: Unencashed cheques : 4,07,994 Balance as per pass book : 44,36,877	Balance as per pass book was wrongly depicted as ₹ 40,28,883 instead of ₹ 44,36,877. Unencashed cheque was not posted.
1669101015135	Balance as per cash Book : 4,71,376 Balance as per pass book : 4,71,376	Balance of cash / pass book was shown as ₹ 45,65,896 instead of ₹ 4,71,376.
1669101011375	Balance as per cash Book : 5,791 Deduct: Inadvertent debit given by bank : 1,000 Balance as per pass book : 4,791	Balance of cash / bank pass book was wrongly shown as ₹ 15,252 instead of ₹ 4,791.
20531450000176	Balance as per cash Book : 13,56,401 Add: Unencashed cheques : 46,890 Balance as per pass book : 14,03,291	Balance as per pass book was wrongly shown as ₹ 13,56,401 instead of ₹ 14,03,291. Unencashed cheque was not posted.
620802010003062	Balance as per cash Book : 37,29,396 Add: Unencashed cheques : 84,140 Balance as per pass book : 38,13,536	Balance as per pass book was shown as ₹ 38,31,551 instead of ₹ 38,13,536.
6107523381	Balance as per cash Book : 2,43,187 Add: Unencashed cheques : 6,797 Balance as per pass book : 2,49,984	Balance as per cash book was wrongly shown as ₹ 58,06,000.
10300	Balance as per cash Book : 2,43,187 Add: Unencashed cheques : 6,797 Balance as per pass book : 2,49,984	Balance as per cash book and pass book was wrongly shown as ₹ 2,30,497.

Appendix 2.3

(Reference: Paragraph 2.1.8.13; Page 31)

Non-monitoring of unutilised bank balances of inoperative schemes

SL. No.	Name of the District	Name of the Scheme	Account No.	Amount (In ₹)
1	Vellore	Periyar Ninaivu Samathuvapuram	11901	1,35,64,762
2		KVVT	76091	3,76,48,893
3	Theni	Raising Jatropha Nurseries	64209	3,88,827
4		Western Ghats Development Programme	2529	10,52,403
5		Twelfth Finance commission	7710	26,31,496
6		Solar energy	27822	6,67,468
7		SGRY	58092	15,77,268
8		Green Village	3791	4,30,734
9		MPLADS – Shri N Balaganga	72899	1,59,151
10		MPLADS – Shri J.M. Aaroon Rashid	67517	39,06,173
11		MPLADS – Shri A. William Rabi Bernard	51981	4,55,715
12		MPLADS – Shri Thanga Tamil Selvan	68837	36,24,833
13		MPLADS – Shri T.T.V. Dhinakaran	64301	48,94,741
			Total	7,10,02,464

Appendix 2.4

(Reference: Paragraph 2.1.8.14; Page 31)

Details of incomplete houses shown as completed in OSMS

(in numbers)

Sl. No	Name of the Block Panchayat	Indira Awaas Yojana			Chief Minister's Solar Powered Green House Scheme	
		2012-13	2013-14	2014-15	2013-14	2014-15
1.	Kaveripakkam	-	10	-	-	13
2.	Tirupathur	-	2	13	-	11
3.	Thanthoni	-	-	12	4	12
4.	Bodinaickkanur	-	-	5	-	-
5.	Nagapattinam	-	49	-	130	-
6.	Katpadi	1	2	-	-	-
7.	Sembanarkoil	-	-	149	-	165
8.	Bogalur	8	11	-	37	87
9.	Periyakulam	-	-	8	-	13
10.	Alangayam	-	4	11	-	-
11.	Kaveripattinam	-	-	-	21	7
12.	Karur	-	-	-	-	29
	Total	9	78	198	192	337

Appendix 3.1

(Reference: Paragraph 3.1.5.1; Page 38)

Avoidable expenditure due to adoption of higher cement mortar mix

SI No.	Name of the Block Panchayat	No. of houses for which brick work completed (upto Lintel level)	Quantity of Brick work adopted in the model estimate (in m ³)	Cement content in 1:5 mix (in MT)	Cement content in 1:6 mix (in MT)	Difference in cement content (in MT) (Col.5 - Col.6)	Difference in cement content in brick work of 1 m ³ (Col. 7 x 0.708/ 2.83168) (in MT)	Cost of cement per bag per MT to be adopted as per CRDPR instructions (in ₹)	Avoidable expenditure per m ³ of brick work (Col.8 x Col.9) (in ₹)	Avoidable expenditure per house (Col .4 x Col.10) (in ₹)	Avoidable expenditure (Col.11 x Col.3) (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12
Cuddalore District											
1	Cuddalore	7,448	15.43	0.288	0.24	0.048	0.012	4,450	53.40	823.96	61,36,854
2	Kurinchipadi	10,156	17.53	0.288	0.24	0.048	0.012	4,450	53.40	936.10	95,07,031
Villupuram District											
3	Kandamangalam	1,567	13.67	0.288	0.24	0.048	0.012	4,450	53.40	729.98	11,43,879
4	Koliyanur	1,315	15.12	0.288	0.24	0.048	0.012	4,450	53.40	807.41	10,61,744
										Total	1,78,49,508

MT : Metric Tonne

CRDPR : Commissioner of Rural Development and Panchayat Raj

Appendix 3.2

(Reference: Paragraph 3.1.5.2; Page 39)

Avoidable expenditure due to non-adoption of Fly Ash Bricks

Sl. No.	Name of the Block Panchayat	No. of houses completed*	Quantity provided in the model estimate for plastering the outer walls (in Sq.Mtr.)	Rate adopted per Sq.Mtr. for plastering (in ₹)	Total expenditure incurred for plastering outer walls (in ₹)	Cost of country bricks per 1,000 Nos. as adopted in the model estimate (in ₹)	Cost of Fly Ash Bricks per 1,000 Nos. as per SOR 2012-13 (in ₹)	Difference in cost of bricks (per 1,000 numbers) (Col.7 – Col.8) (in ₹)	No. of bricks required per m ³ (1,300 bricks for 100 cubic feet or 2.83168 cu.m)	Quantity of Brick work adopted in the model estimate per m ³	No. of bricks required for constructing a house (Col.10 x Col.11)	Total avoidable expenditure on Brick work (Col.12 x Col.9/1,000) (in ₹)	Avoidable expenditure per house (Col.6 + Col.13) (in ₹)	Total Avoidable expenditure (Col.14 x Col.3) (in ₹)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Cuddalore District														
1	Cuddalore	2,558	64.22	88.82	5,704	4,310	3,875	435	459.09	15.43	7,084	3,081	8,785	2,24,72,030
2	Kurinchipadi	2,120	52.37	82.40	4,315	3,625	3,875	-250	459.09	17.53	8,048	-2,012	2,303	48,82,360
3	Panruti	3,569	70.34	65.00	4,572	4,310	3,875	435	459.09	11.76	5,399	2,349	6,921	2,47,01,049
Villupuram District														
4	Kandamangalam	852	76.88	82.40	6,335	3,625	3,875	-250	459.09	13.67	6,276	-1,569	4,766	40,60,632
5	Koliyanur	757	60.66	81.21	4,926	3,625	3,875	-250	459.09	15.12	6,941	-1,735	3,191	24,15,587
													Total	5,85,31,658

* Number of houses for which payments were made fully
SOR : Schedule of Rates

Appendix 3.3

(Reference: Paragraph 3.1.6.1; Page 41)

Short release of grant

Sl. No.	Name of the Block Panchayat	Year	Private companies cement in bags of 50 kg each issued (in numbers)	TANCEM cement in bags of 50 kg each issued (in numbers)	Total cement supplied (in numbers)	Recovery rate / Issue rate per Bag adopted (in ₹)	Recovery rate to be adopted as per CRDPR instructions (in ₹)	Excess recovery (in ₹)	Short release of grant to beneficiaries (Col.4+Col.5) x Col.9 (in ₹)
1	2	3	4	5	6	7	8	9	10
1	Cuddalore	2012-13	0	42,460		235	222.50	12.5	5,30,750
		2013-14	1,51,092	1,09,840		245		22.5	58,70,970
		2014-15	22,340	88,648		245		22.5	24,97,230
			1,73,432	2,40,948	4,14,380				
2	Kurinchipadi	2012-13	0	4,600		235	222.50	12.5	57,500
		2013-14	1,37,320	2,15,240		240		17.5	61,69,800
				23,908		250		27.5	6,57,470
		2014-15	7,120	1,29,975		250		27.5	37,70,113
		1,44,440	3,73,723	5,18,163				1,06,54,883	
3	Panruti	2012-13	7,520	16,940		223	222.50	0	0
				16,664		235		12.5	2,08,300
		2013-14	20,660	5,736		235		12.5	3,29,950
				2,57,359		236		13.5	34,74,347
				25,777		245		22.5	5,79,983
		2014-15	14,720	1,33,992		245		22.5	33,46,020
				2,184		257		34.5	75,348
		42,900	4,58,652	5,01,552			80,13,948		
4	Koliyanur	2012-13	6,000	23,823		245	222.50	22.5	6,71,018
		2013-14	28,879	11,010		245		22.5	8,97,503
		2014-15	2,361	1,592		245		22.5	88,943
			37,240	36,425	73,665				16,57,464
5	Kandamangalam	2012-13	16,340	24,009		225	222.50	2.50	1,00,873
		2013-14	33,400	11,708		225		2.50	1,12,770
		2014-15	640	5,267		225		2.50	14,768
			50,380	40,984	91,364				2,28,411
Grand Total			4,48,392	11,50,732	15,99,124				2,94,53,656

Appendix 5.1

(Reference: Paragraph 5.1.9.2; Page 61)

Details of area-wise rates of VLT

Area	Upto 2009-10 First Half Year	With effect from 2009 Second Half Year (based on location) (per sq.ft.)*	(in ₹)
ECMC (before merger of Local Bodies)	0.78 per cent of the guideline value (includes 10 per cent Library Cess)	Streets in residential area	0.40
		Main roads and bus roads other than those which lead to arterial road	0.50
		Arterial roads and bus route roads which lead to arterial road	0.60
Urban Local Bodies added in January 2011	0.50 per cent of the guideline value plus 10 per cent Library Cess	Streets in residential area	0.15
		Main roads and bus roads other than those which lead to arterial road	0.30
		Arterial roads and bus route roads which lead to arterial road	0.40

(*) plus 10 per cent Library Cess has to be levied on the basic tax.

Appendix 5.2
(Reference: Paragraph 5.1.13.1; Page 66)

Details of Entrustment and progress of UGSS packages

Package No.	Agreement			Due date for completion	Progress as on 18 July 2015					
	Date	Value (₹ in crore)	Period (in months)		Description of items	Quantity as per Agreement	Execution	Physical (Percentage)	Financial (₹ in crore)	Financial (Percentage)
I	20-01-2010	59.59	36	19-01-2013	Sewer lines (km)	201.56	87.81	43.6	25.47	42.8
					Pumping and Lift Stations (Nos.)	6	0	0		
					Pumping Main (km)	10.15	4.45	43.8		
II	07-05-2012	52.00	36	06-05-2015	Sewer lines (km)	109.54	44.65	40.8	13.07	25.1
					Pumping and Lift Stations (Nos.)	9	3 in progress; 6 yet to be taken up	-		
					Pumping Main (km)	9.93	0	0		
III	21-01-2010	35.68	36	20-01-2013	Sewer lines (km)	106.51	99.52	93.4	32.42	90.9
					Pumping and Lift Stations (Nos.)	4	All in progress; Civil work completed - 2 Nos.	-		
					Pumping Main (km)	104.85	71.86	68.5		
IV	25-09-2012	26.08	36	24-09-2015	Sewer lines (km)	89.23	70.12	78.6	20.95	80.3
					Pumping and Lift Stations (Nos.)	3	All in progress; Civil work completed – 1 No.	-		
					Pumping Main (km)	6.17	4.10	66.45		
I (Balance work)	03-07-2014	58.67	30	02-01-2017	Sewer lines (km)	113.75	30.09	26.45	11.58	19.7
					Pumping and Lift Stations (Nos.)	6	Work yet to be started	0		
					Pumping Main (km)	57.05	0	0		

Audit Report (Local Bodies) for the year ended 31 March 2015

Package No.	Agreement			Due date for completion	Progress as on 18 July 2015					
	Date	Value (₹ in crore)	Period (in months)		Description of items	Quantity as per Agreement	Execution	Physical (Percentage)	Financial (₹ in crore)	Financial (Percentage)
V	07-05-2012	23.82	18	06-11-2013	Chlorine contact tank (No.)	1	In progress	-	5.17	21.7
					Sec. Clarifiers (Nos.)	2	In progress	-		
					MBBR	1	In progress	-		
					Chlorination and Toner room (No.)	1	In progress	-		
					Workshop etc.	1	In progress	-		
					Compound wall	Around Sewerage Treatment Plant	In progress	-		
					Administration Building	1	In progress	-		
					Blower room	1	In progress	-		
					Sludge sump	1	In progress	-		
					Sludge pump house	1	In progress	-		
					Centrifuge House	1	In progress	-		
					HT Sub station	1	In progress	-		
Grid Chamber and Screen	1	In progress	-							
Establishment and Administration expenses									17.31	-
				Total					125.97	

Appendix 5.3

(Reference: Paragraph 5.1.14.1; Page 68)

Statement showing posts sanctioned, men-in-position and vacancies in the Maternity Centres/Urban Health Posts/dispensaries

Name of the institution	Year	Medical Officer			Pharmacist			Urban Health Nurse/ Maternity Assistant			Other support staff		
		Sanctioned	Men-in-Position	Vacancy	Sanctioned	Men-in-Position	Vacancy	Sanctioned	Men-in-Position	Vacancy	Sanctioned	Men-in-Position	Vacancy
Gandhiji Road Maternity Centre	2010-11	1	1	0	0	0	0	13	8	5	6	5	1
	2011-12	1	1	0	0	0	0	13	8	5	6	6	0
	2012-13	1	1	0	0	0	0	13	8	5	6	5	1
	2013-14	1	1	0	0	0	0	13	8	5	6	5	1
	2014-15	1	1	0	0	0	0	13	6	7	6	5	1
Karungalpalayam Maternity Centre	2010-11	1	1	0	0	0	0	4	4	0	5	5	0
	2011-12	1	1	0	0	0	0	4	4	0	5	5	0
	2012-13	1	1	0	0	0	0	4	0	4	5	0	5
	2013-14	1	0	1	0	0	0	4	0	4	5	0	5
	2014-15	1	0	1	0	0	0	4	0	4	5	0	5
Nethaji Road Maternity Centre	2010-11	1	1	0	0	0	0	4	2	2	4	1	3
	2011-12	1	1	0	0	0	0	4	0	4	4	1	3
	2012-13	1	1	0	0	0	0	4	0	4	4	1	3
	2013-14	1	1	0	0	0	0	4	0	4	4	1	3
	2014-15	1	1	0	0	0	0	4	0	4	4	1	3
Agathiar Urban Health Post	2010-11	1	1	0	0	0	0	8	6	2	1	1	0
	2011-12	1	1	0	0	0	0	8	6	2	1	1	0
	2012-13	1	1	0	0	0	0	8	6	2	1	1	0
	2013-14	1	1	0	0	0	0	8	6	2	1	1	0
	2014-15	1	1	0	0	0	0	8	7	1	1	0	1

Audit Report (Local Bodies) for the year ended 31 March 2015

Name of the institution	Year	Medical Officer			Pharmacist			Urban Health Nurse/ Maternity Assistant			Other support staff		
		Sanctioned	Men-in-Position	Vacancy	Sanctioned	Men-in-Position	Vacancy	Sanctioned	Men-in-Position	Vacancy	Sanctioned	Men-in-Position	Vacancy
Rajajipuram Urban Health Post	2010-11	1	1	0	0	0	0	7	4	3	1	1	0
	2011-12	1	1	0	0	0	0	7	5	2	1	0	1
	2012-13	1	1	0	0	0	0	7	5	2	1	0	1
	2013-14	1	1	0	0	0	0	7	5	2	1	0	1
	2014-15	1	1	0	0	0	0	7	6	1	1	0	1
Karungalpalayam Ayurvedic Centre	2010-11	1	1	0	1	0	1	1	0	1	1	0	1
	2011-12	1	1	0	1	0	1	1	0	1	1	0	1
	2012-13	1	1	0	1	0	1	1	0	1	1	0	1
	2013-14	1	1	0	1	0	1	1	0	1	1	0	1
	2014-15	1	1	0	1	0	1	1	0	1	1	0	1
Nethaji Road Ayurvedic Centre	2010-11	1	1	0	1	0	1	1	0	1	1	0	1
	2011-12	1	1	0	1	0	1	1	0	1	1	0	1
	2012-13	1	1	0	1	0	1	1	0	1	1	0	1
	2013-14	1	1	0	1	0	1	1	0	1	1	0	1
	2014-15	1	1	0	1	0	1	1	0	1	1	0	1

Appendix 6.1

(Reference: Paragraph 6.1.4.2; Page 86)

Impact of excess expenditure incurred to run Amma canteens in total deficit/surplus

	Corporation of Chennai			Coimbatore Corporation			Tiruchirappalli Corporation			Tirunelveli Corporation		
	2013-14 Actuals			2013-14 Actuals			2013-14 Actuals			2013-14 Actuals		
	₹ in crore)			₹ in crore)			₹ in crore)			₹ in crore)		
	Receipts	Exp.	Diff.	Receipts	Exp.	Diff.	Receipts	Exp.	Diff.	Receipts	Exp.	Diff.
Revenue Account	1,714.25	1,973.15	(-) 258.9	387.92	422.32	(-) 34.40	135.01	120.87	14.14	106.54	121.89	(-) 15.35
Capital Account	1,213.25	1,392.63	(-) 179.38	183.09	133.21	49.88	#	#	#	#	#	#
Elementary Education Fund	103.94	98.85	5.09	23.73	8.47	15.26	7.10	0.36	6.74	5.13	3.20	1.93
Water Supply Fund	*	*	*	171.18	133.30	37.88	33.55	33.15	0.40	19.89	18.83	1.06
Total	3,031.44	3,464.63	(-) 433.19	765.92	697.30	68.62	175.66	154.38	21.28	131.56	143.92	(-) 12.36
Amma Unavagam	30.53	55.58	(-) 25.05	1.37	2.15	(-) 0.78	1.00	2.10	(-) 1.10	0.98	3.28	(-) 2.30
Percentage of Amma canteens' deficit in overall actual deficit of Municipal Corporations	5.78			(-) 1.14			(-) 5.17			18.60		

Exp. : Expenditure

Diff. : Difference

Figures for Capital Account were not furnished by these Municipal Corporations

* Corporation of Chennai has no Water Supply Fund Account in its Budget as the function of water supply is being handled by Chennai Metropolitan Water Supply and Sewerage Board

Appendix 6.2

(Reference: Paragraph 6.1.8; Page 89)

Avoidable expenditure on purchase of Toor Dhall, Urad Dhall and Cooking Oil

Name of the Corporation/ Zone	Toor Dhall				Urad Dhall				Cooking Oil				Excess expenditure incurred (Col.5 + Col.9 + Col.13) (in ₹)
	Total Quantity procured (in Kgs.)	Expenditure incurred (in ₹)	Expenditure at the PDS subsidised rate of ₹ 30/Kg. (in ₹)	Difference (excess expenditure incurred) (Col.3 – Col.4) (in ₹)	Total Quantity procured (in Kgs.)	Expenditure incurred (in ₹)	Expenditure at the PDS subsidised rate of ₹ 30/Kg. (in ₹)	Difference (excess expenditure incurred) (Col.7 – Col.8) (in ₹)	Total Quantity procured (in Kgs.)	Expenditure incurred (in ₹)	Expenditure at the PDS subsidised rate of ₹ 25/Kg (in ₹)	Difference (excess expenditure incurred) (Col.11 – Col.12) (in ₹)	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Tirunelveli	27,600	24,48,750	8,28,000	16,20,750	11,040	10,35,600	3,31,200	7,04,400	7,360	6,09,600	1,84,000	4,25,600	27,50,750
Tiruchirappalli	19,736	16,85,944	5,92,080	10,93,864	9,778	8,79,318	2,93,340	5,85,978	2,262	1,30,797	56,550	74,247	17,54,089
Coimbatore	17,780	16,04,540	5,33,400	10,71,140	7,656	8,06,196	2,29,680	5,76,516	3,859	3,05,276	96,475	2,08,801	18,56,457
Corporation of Chennai													
Zone - V	28,500	27,96,750	8,55,000	19,41,750	13,800	14,67,750	4,14,000	10,53,750	10,775	8,93,300	2,69,375	6,23,925	36,19,425
Zone - VIII	35,020	34,20,870	10,50,600	23,70,270	21,615	23,00,825	6,48,450	16,52,375	15,410	12,94,850	3,87,050	9,07,800	49,30,445
Zone - X	53,900	52,91,400	16,17,000	36,74,400	31,653	33,75,065	9,49,590	24,25,475	22,255	19,38,050	5,56,375	13,81,675	74,81,550
Zone - X	40,150	39,18,570	12,04,500	27,14,070	23,660	25,15,550	7,09,800	18,05,750	14,315	12,85,650	3,57,875	9,27,775	54,47,595
Grand Total	2,22,686	2,11,66,824	66,80,580	1,44,86,244	1,19,202	1,23,80,304	35,76,060	88,04,244	76,236	64,57,523	19,07,700	45,49,823	2,78,40,311

Appendix 6.3
(Reference: Paragraph 6.1.13; Pages 93 and 94)

Excess expenditure due to procurement of identical items in multiple tender calls

Sl. No.	Name of the item	Institute of Child Health and Research Institute, Egmore		Government Stanley Hospital		Government R.S.R.M. Hospital		Rajiv Gandhi Government General Hospital		Total excess of L1 over the lowest	
		Rate per quantity (₹)	Quantity Procured (in nos.)	Rate per quantity (₹)	Quantity Procured (in nos.)	Rate per quantity (₹)	Quantity Procured (in nos.)	Rate per quantity (₹)	Quantity Procured (in nos.)	Difference (in ₹)	Excess (in ₹)
		M/s Idli and Idli Associates		M/s Idli and Idli Associates		M/s Raghavendra Agencies		M/s Idli and Idli Associates			
1.	Work Table	10,500	33	10,500	3	10,800	3	--	--	300 x 3	900
2.	Blending Machine	24,750	1	24,750	1	26,500	1	--	--	1,750 x 1	1,750
3.	Steam pipeline	32,000	1	32,000	1	38,500	1	32,000	1	6,500 x 1	6,500
4.	Idli Steam Box	53,500	2	53,500	2	76,500	2	49,900	2	3,600x4 26,600 x2	67,600
5.	Idli Plates	2,250	32	2,250	32	2,700	16	2,050	48	200x64 650x16	23,200
6.	Sambar Vessels	39,500	2	39,500	2	44,350	2	37,650	2	1,850 x 4 6,700 x 2	20,800
7.	Rice Vessels	29,800	1	29,800	1	36,500	1	--	--	6,700 x 1	6,700
8.	Sambar Storage Container	4,050	10	4,050	10	4,050	10	3,850	10	200x30	6,000
9.	Tumbler	31	500	31	500	29	500	24.50	1,000	6.50x1,000 4.50x500	8,750
10.	Water Drum with tap	4,250	4	4,250	4	4,050	4	3,900	8	350 x 8 150 x 4	3,400
11.	Steam Boiler (Big)	1,29,000	1	1,29,000	1	1,29,500	1	1,18,000	1	11,000 x2 11,500 x1	33,500
12.	Vegetable Cutter	36,500	1	36,500	1	39,055	1	--	--	2,555 x 1	2,555
13.	Hot case 50 Ltr.	6,550	10	6,550	10	7,150	10	6,350	12	200 x 20 800 x 10	12,000
14.	Idli Batter Vessel 60 ltr	4,050	10	4,050	10	4,050	10	3,650	20	400 x 30	12,000
15.	Curd Rice Container	3,750	5	3,750	5	4,050	5	3,650	10	100 x10 400 x 5	3,000
16.	Dining Table Round	10,100	24	10,100	24	9,800	24	8,890	45	1,210 x 48 910 x 24	79,920
	Total										2,88,575

Appendix 6.4

(Reference : Paragraph 6.2.1; Page 95)

Loss of interest due to keeping of funds in Current account

(in ₹)

Sl. No	Name of the Municipality	Name of the Bank	Current account Number	Period		Loss of interest
				From	To	
1	Bodinaickkanur	State Bank of India	0791804063	April 2011	March 2015	26,14,981
2	Colachel		11221655025			3,28,803
3	Gudiyatham		10995851546			9,79,706
4	Karaikudi		10968326268			28,10,744
5	Sivakasi		10398518106			2,74,684
6	Vandavasi		11206025158			16,20,877
7	Vellakoil		11396641102	April 2011	April 2014	10,17,816
Total						96,47,611

Appendix 6.5

(Reference : Paragraph 6.3.1; Page 96)

Avoidable payment of interest due to non-redemption of bonds

(in ₹)

Instalment Date	Opening Balance	Interest to be earned in the Escrow Account during the semi-annuity payment period*	Total (Col.2 + Col.3)	Principal paid from 22 nd to 28 th instalment	Closing Balance (Col.4 - Col.5)	Interest rate (in per cent)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1-10-2011					14,44,34,415**	
1-04-2012	14,44,34,415	66,80,092	15,11,14,507	1,25,04,134	13,86,10,373	9.25
1-10-2012	13,86,10,373	64,10,730	14,50,21,103	1,32,70,012	13,17,51,091	9.25
1-04-2013	13,17,51,091	59,28,799	13,76,79,890	1,40,82,802	12,35,97,088	9
1-10-2013	12,35,97,088	54,07,373	12,90,04,461	1,49,45,372	11,40,59,089	8.75
1-04-2014	11,40,59,089	49,90,085	11,90,49,174	1,58,60,778	10,31,88,396	8.75
1-10-2014	10,31,88,396	46,95,072	10,78,83,468	1,68,32,250	9,10,51,218	9.1
1-04-2015	9,10,51,218	40,97,305	9,51,48,523	1,78,63,228	7,72,85,295	9
Total		3,82,09,456				
Half yearly interest to be earned in the Escrow Account			₹ 3,82,09,456			
Interest paid from 22nd instalment to 28th instalment			₹ 4,40,96,621			
Avoidable payment of interest (₹ 4,40,96,621 - ₹ 3,82,09,456)			₹ 58,87,165			

* Half yearly interest at the rate mentioned at Col.7 on the amount at Col.2.

** Total amount to be repaid to the bondholders for settling the loan as on 01-10-2011.

Glossary of abbreviations

Abbreviation	Full Form
AGAMT	Anaithu Grama Anna Marumalarchi Thittam
ARPA	Annual Receipt and Payment Accounts
BDO	Block Development Officer
BE	Budget Estimate
BM	Bituminous Macadam
BPL	Below Poverty Line
BPs	Block Panchayats
BRGF	Backward Region Grant Fund
BSNL	Bharat Sanchar Nigam Limited
BT	Black Topped
CAG	Comptroller and Auditor General of India
CC	Cement Concrete
CCMC Act	Coimbatore City Municipal Corporation Act, 1981
CDP	City Development Plan
CFC	Central Finance Commission
CMA	Commissioner of Municipal Administration
CM	Cement Mortar Mix
CMSPGHS	Chief Minister's Solar Powered Green House Scheme
CoC	Corporation of Chennai
CRDPR	Commissioner of Rural Development and Panchayat Raj
DBDO	Deputy Block Development Officer
DDHS	Deputy Director of Health Services
DEO	Data Entry Operator
DLFA	Director of Local Fund Audit
DPC	District Planning Committee
DPMUs	District Project Management Units
DPs	District Panchayats
DPR	Detailed Project Report
DRDAs	District Rural Development Agencies
DRDPR	Director of Rural Development and Panchayat Raj
DTCP	Director of Town and Country Planning
DTP	Director of Town Panchayats
DWSS	Dedicated Water Supply Scheme
ECMC	Erode City Municipal Corporation
e-FMS	Electronic Fund Management System

Abbreviation	Full Form
ELCOT	Electronics Corporation of Tamil Nadu Limited
EMD	Earnest Money Deposit
EPF	Employees Provident Fund
EPF and MP	Employees Provident Fund and Miscellaneous Provisions
GoI	Government of India
GoTN	Government of Tamil Nadu
HSCs	House Service Connections
HY	Half Year
I&A	Infrastructure and Amenities
IAY	Indira Awaas Yojana
IDSMT	Integrated Development of Small and Medium Towns
IDSP	Integrated Disease Surveillance Project
IFSC	Indian Financial System Code
IGA	Investment Grade Audit
IGFF	Infrastructure Gap Filling Fund
IHHL	Individual Household Latrines
IHSDP	Integrated Housing and Slum Development Programme
IPHS	Indian Public Health Standards
IRC	Indian Road Congress
IRR	Inner Ring Road
IRs	Inspection Reports
IUDM	Integrated Urban Development Mission
IWMUST	Integrated Waste Management and Urban Services Tamil Nadu Limited
JNNURM	Jawaharlal Nehru National Urban Renewal Mission
KfW	Kreditanstalt fur Wiederaufbau
KVVT	Kalaignar Veettu Vasathi Thittam
lpcd	litres per capita per day
LWF	Labour Welfare Fund
MAS	Model Accounting System
MAWS	Municipal Administration and Water Supply
MC	Maternity Centre
MGNREGS	Mahatma Gandhi National Rural Employment Guarantee Scheme
MLACDS	Member of Legislative Assembly Constituency Development Scheme
MLD	Million litres per day
MO	Medical Officer

Abbreviation	Full Form
MoPR	Ministry of Panchayati Raj
MoU	Memorandum of Understanding
MPLADS	Member of Parliament Local Area Development Scheme
MSW Rules	Municipal Solid Wastes (Management and Handling) Rules, 2000
MT	Metric Tonne
NABARD	National Bank for Agriculture and Rural Development
NGO	Non-Governmental organisation
NIC	National Informatics Centre
NICSI	National Informatics Centre Services Incorporated
NLC	Neyveli Lignite Corporation Limited
NRLM	National Rural Livelihood Mission
OHT	Overhead Tank
OSMS	Online Scheme Monitoring System
OSR	Open Space Reserve
PAC	Public Accounts Committee
PMGSY	Prime Minister Gram Sadak Yojana
PRIs	Panchayat Raj Institutions
PRIA Soft	Panchayat Raj Institutions Accounting Software
PT	Property Tax
RAY	Rajiv Awas Yojana
RDF	Residual Dry Fuel
RDPR	Rural Development and Panchayat Raj
RE	Revised Estimate
RGPSA	Rajiv Gandhi Panchayat Sashaktikaran Abhiyan
RHS	Rural Housing Scheme
RO	Reverse Osmosis
RTO	Regional Transport Officer
RWH	Rain Water Harvesting
SASTA	Social Audit Society of Tamil Nadu
SDBC	Semi Dense Bituminous Concrete
SFC	State Finance Commission
SGRY	Sampoorna Grameen Rozgar Yojana
SHG	Self Help Group
SLB	Service Level Benchmarks
SMIF-TN	Sustainable Municipal Infrastructure Funding - Tamil Nadu
SQL	Structured Query Language
SR	Service Reservoir

Abbreviation	Full Form
TANCEM	Tamil Nadu Cements Corporation Limited
TANGEDCO	Tamil Nadu Generation and Distribution Corporation Limited
TCMC	Tiruchirappalli City Municipal Corporation
TEXCO	Tamil Nadu Ex-servicemen's Corporation Limited
TFC	Thirteenth Finance Commission
TGS	Technical Guidance and Support
THAI	Tamil Nadu Village Habitation Improvement Scheme
THS	Thane Housing Scheme
TNCSC	Tamil Nadu Civil Supplies Corporation
TNPB	Tamil Nadu Panchayat Building
TNPCB	Tamil Nadu Pollution Control Board
TNSCB	Tamil Nadu Slum Clearance Board
TNSUDP	Tamil Nadu Sustainable Urban Development Project
TNTCP	Tamil Nadu Town and Country Planning
TNUDF	Tamil Nadu Urban Development Fund
TNUIFSL	Tamil Nadu Urban Infrastructure Financial Services Limited
TSC	Total Sanitation Campaign
TUCS	Triplicane Urban Co-operative Society
TUFIDCO	Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited
TWAD	Tamil Nadu Water Supply and Drainage
UCs	Utilisation Certificates
UGSS	Under Ground Sewerage Scheme
UHN	Urban Health Nurse
UHP	Urban Health Post
UIDSSMT	Urban Infrastructure Development Scheme for Small and Medium Towns
ULBs	Urban Local Bodies
VPs	Village Panchayats
VLT	Vacant Land Tax
WBM	Water Bound Macadam
WMM	Wet Mix Macadam
WSIS	Water Supply Improvement Scheme