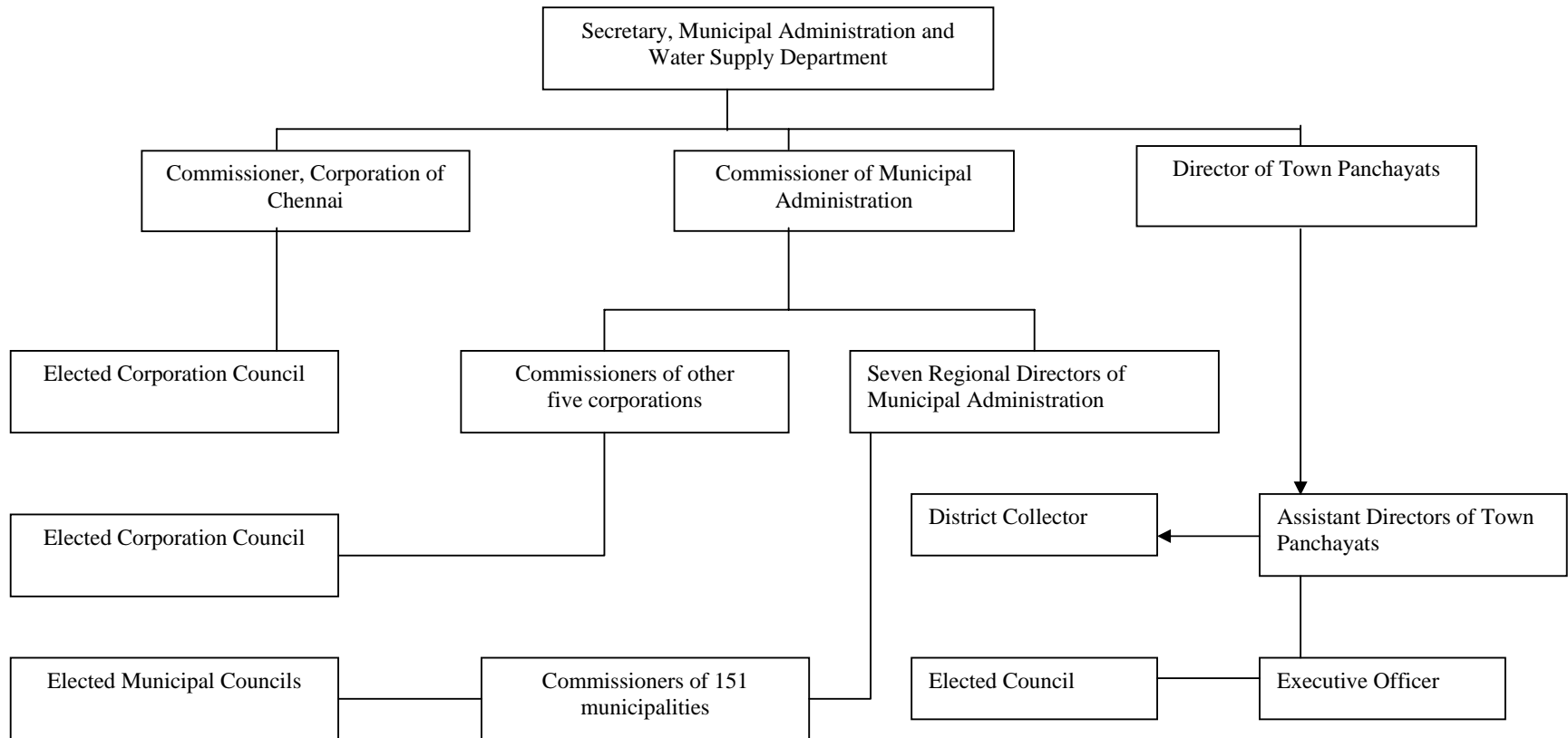


## Appendix I

(Reference: Paragraph 1.2.1; Page 2)

### Organisation chart of urban local bodies



## Appendix II

(Reference: Paragraph 1.4.1; Page 3)

### Details of audit fees due as on 31 March 2006 in respect of urban local bodies

(Rupees in lakh)

Year	Five corporations	Chennai Corporation	102 municipalities	III grade 49 municipalities	Total
Upto 1999-2000	97.57	Nil	41.40	Nil	138.97
2000-01	50.58	Nil	33.18	Nil	83.76
2001-02	67.16	Nil	46.30	Nil	113.46
2002-03	41.77	Nil	52.26	Nil	94.03
2003-04	49.06	Nil	40.23	Nil	89.29
2004-05	56.26	Nil	23.81	0.67	80.74
<b>Total</b>	<b>362.40</b>	<b>Nil</b>	<b>237.18</b>	<b>0.67</b>	<b>600.25</b>

### Appendix III

(Reference: Paragraph 1.5; Page 4)

#### Devolution of functions

##### **A Devolution of functions to ULBs**

###### **(a) Functions devolved**

- (i) Urban planning including town planning
- (ii) Regulation of land use and construction of buildings
- (iii) Roads and bridges
- (iv) Water supply for domestic, industrial and commercial purposes
- (v) Public health, sanitation, conservancy and solid waste management
- (vi) Slum improvement and upgradation
- (vii) Urban poverty alleviation
- (viii) Provision of urban amenities and facilities such as parks, gardens and playgrounds
- (ix) Burials and burial grounds, cremation, cremation grounds and electric crematoriums
- (x) Vital statistics including registration of births and deaths
- (xi) Public amenities including street lighting, parking lots, bus stops and public conveniences
- (xii) Regulation of slaughter houses and tanneries
- (xiii) Cattle pounds

###### **(b) Functions yet to be devolved**

- (i) Planning for economic and social development
- (ii) Fire services
- (iii) Urban forestry, protection of the environment and promotion of ecological aspects
- (iv) Safeguarding the interests of weaker sections of Society, including the handicapped and mentally retarded
- (v) Promotion of cultural, educational and aesthetic aspects

**B Devolution of functions to town panchayats**

**I Functions devolved**

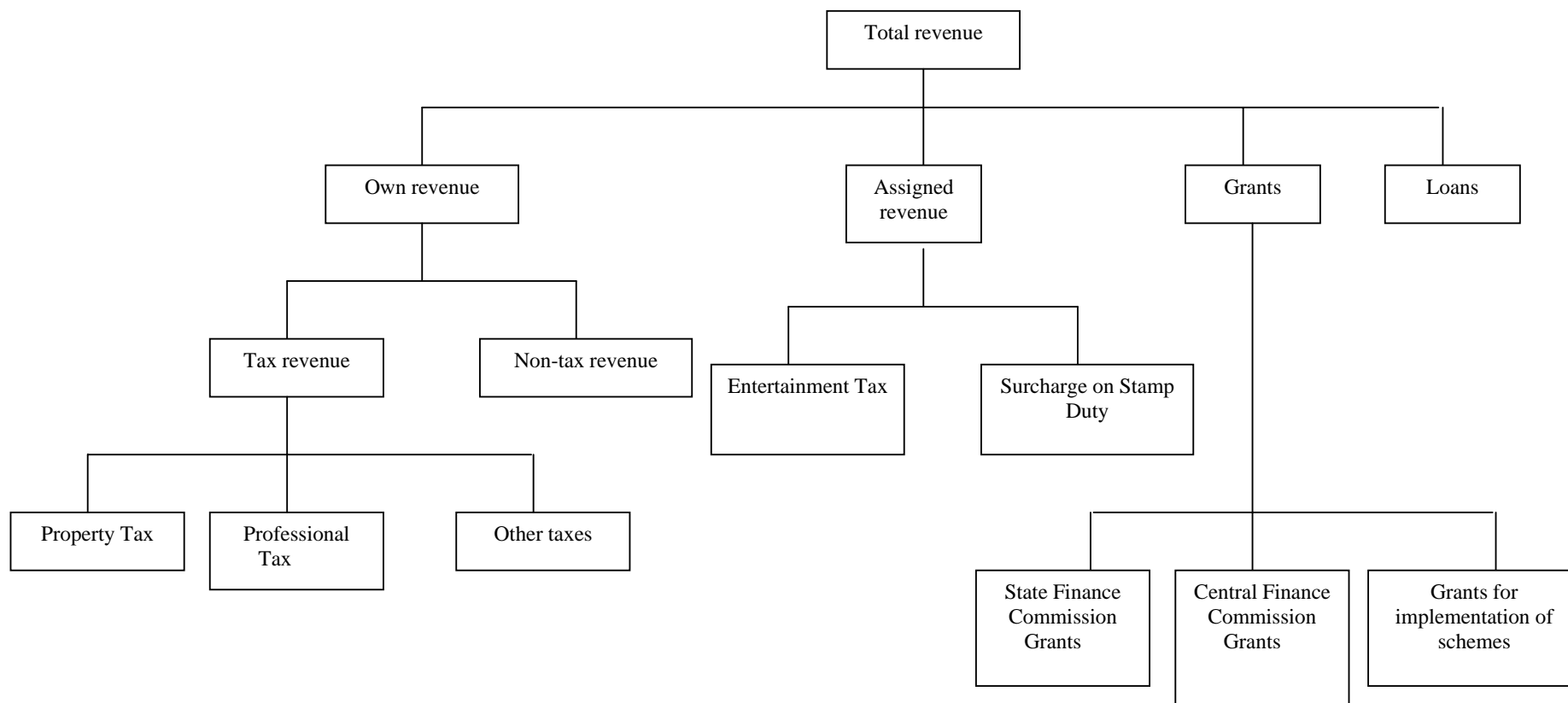
1. Urban Planning including Town Planning.
2. Regulation of land use and construction of buildings.
3. Roads and bridges.
4. Water supply for domestic, industrial and commercial purposes.
5. Public Health, sanitation, conservancy and solid waste management.
6. Slum improvement and upgradation.
7. Urban poverty alleviation.
8. Provision of urban amenities and facilities such as parks, gardens and playgrounds.
9. Burials and burial grounds, cremation, cremation grounds and electric crematoriums.
10. Vital statistics including registration of births and deaths.
11. Public amenities including street lighting, parking lots, bus stops and public conveniences.
12. Regulation of slaughter houses and tanneries.

**II Functions yet to be devolved**

13. Planning for economic and social development.
14. Fire services.
15. Urban forestry, protection for the environment and promotion of ecological aspects.
16. Safeguarding the interest of weaker sections of Society, including the handicapped and mentally retarded.
17. Promotion of cultural, educational and aesthetic aspects.
18. Cattle pounds.

**Appendix IV**  
**(Reference: Paragraph 1.7.1; Page 5)**

**Source of revenue of urban local bodies**



**Appendix V**

**(Reference: Paragraph 1.11.3; Page 16)**

**Number of audit paragraphs pending settlement as on 31 March 2006 relating to urban local bodies**

Year	Municipalities	Corporations						Grand Total	
		Chennai	Coimbatore	Salem	Tiruchirapalli	Tirunelveli	Madurai		Total
Upto 1997-98	59,094	29,985	7,408	3,896	5,222	2,107	14,904	63,522	1,22,616
1998-99	7,935	1,376	623	656	116	206	1,554	4,531	12,466
1999-2000	7,240	1,336	497	499	78	174	1,678	4,262	11,502
2000-2001	11,543	1,225	512	366	81	353	1,547	4,084	15,627
2001-2002	18,229	952	616	369	326	327	508	3,098	21,327
2002-2003	11,301	1,221	-	339	338	500	93	2,491	13,792
2003-2004	5,281	1,475	-	385	689	-	86	2,635	7,916
	<b>1,20,623</b>	<b>37,570</b>	<b>9,656</b>	<b>6,510</b>	<b>6,850</b>	<b>3,667</b>	<b>20,370</b>	<b>84,623</b>	<b>2,05,246</b>

## Appendix VI

(Reference: Paragraph 2.1.11.3; Page 29)

## Statement showing incomplete capture of birth and death data

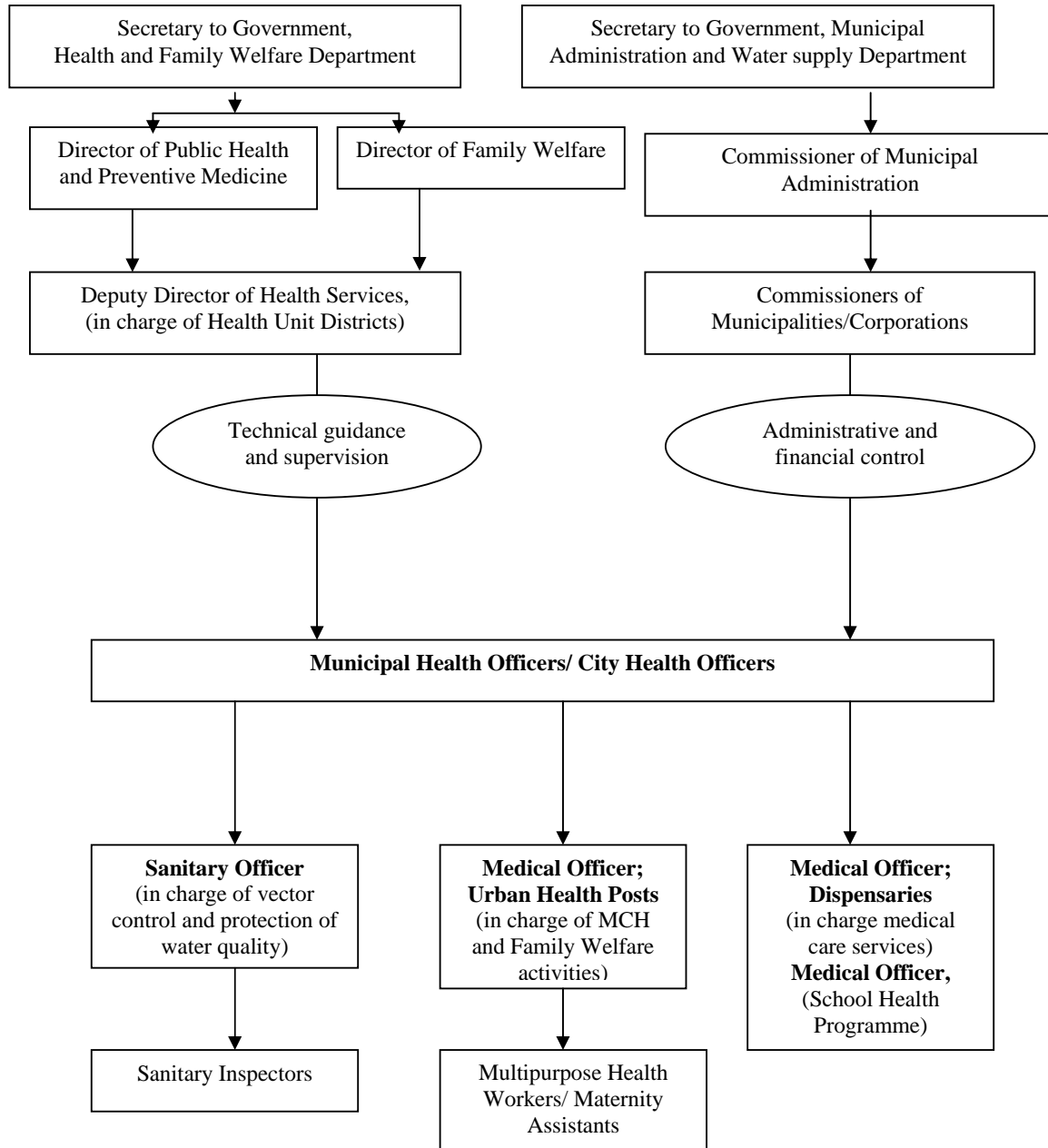
Mandatory information on births		Statistical information on births		Information on deaths	
Item	Number of blanks or incorrect information	Item of information	Instances where it remained blank	Item of information	Number of blanks or incorrect information
Mother's name	21,417	Weight of child at birth	*31,546	Name of the deceased	5,119
Father's name	3,061	Period of pregnancy	*33,747	Age of the deceased	2,44,912
Sex of the child	6,225	Mother's age at marriage	*35,191	Name of father or husband	1,91,998
Place of birth	1,07,179	Mother's age at child birth	19,18,509	Death at home or in hospital	5,44,320
Address of parents	5,71,280	Father's literacy	19,24,410	Address of death place	37,298
		Mother's literacy	19,11,094	Cause of death	4,10,831
		Religion	19,10,977		

\* Out of the 2,65,117 registrations made after introduction of the new format

**Appendix VII**

**(Reference: Paragraph 2.2.2; Page 32)**

**Organisation chart**





## Appendix VIII

(Reference: Paragraph 2.2.3; Page 32)

### List of urban local bodies visited

1. Ambattur
2. Chinnamanur
3. Coimbatore
4. Cuddalore
5. Dharmapuri
6. Erode
7. Gobichettipalayam
8. Karaikudi
9. Koothanallur
10. Nagercoil
11. Pollachi
12. Pudukottai
13. Puliangudi
14. Ranipet
15. Salem
16. Thuraiyur

### Appendix IX

(Reference: Paragraph 2.3.6.3; Page 47)

#### Diversion of Elementary Education Fund

Sl.No.	Name of the municipality	Diversion of Elementary Education Fund	
		Diverted to	Amount (Rupees in crore)
1.	Pattukkottai	Revenue fund	0.14
2.	Pollachi	Water supply account	0.58
3.	Tiruppur	Water Supply and Development Capital Fund	2.24
<b>Total</b>			<b>2.96</b>

### Appendix X

(Reference: Paragraph 2.3.7.1; Page 47)

#### Pendency in collection of revenue at the end of March 2006

(Rupees in lakh)

Sl. No.	Name of the municipality		Property Tax	Profession Tax	Non-tax revenue	Water charges	Total
1.	Kumbakonam	Arrear	721.73	40.91	2.09	57.55	<b>822.28</b>
		Current	163.12	10.67	17.04	33.62	<b>224.45</b>
2.	Mettupalayam	Arrear	22.32	0.08	0	3.59	<b>25.99</b>
		Current	8.63	0.34	4.32	11.19	<b>24.48</b>
3.	Pattukkottai	Arrear	47.92	34.82	10.50	9.04	<b>102.28</b>
		Current	31.12	2.36	11.20	11.99	<b>56.67</b>
4.	Pollachi	Arrear	516.85	18.64	40.27	6.02	<b>581.78</b>
		Current	176.64	5.51	36.27	11.49	<b>229.91</b>
5.	Thanjavur	Arrear	625.02	43.94	68.07	148.02	<b>885.05</b>
		Current	198.64	7.63	44.89	77.52	<b>328.68</b>
6.	Tiruppur	Arrear	45.14	61.35	20.40	212.22	<b>339.11</b>
		Current	193.57	17.21	9.73	131.72	<b>352.23</b>
7.	Udumalpet	Arrear	20.72	15.25	5.10	39.65	<b>80.72</b>
		Current	11.87	6.99	3.17	7.42	<b>29.45</b>
<b>Total</b>		<b>(Arrears and current)</b>	<b>2,783.29</b>	<b>265.70</b>	<b>273.05</b>	<b>761.04</b>	<b>4,083.08 or Rs 40.83 crore</b>

## Appendix XI

(Reference: Paragraph 2.3.8.1; Page 51)

## Avoidable interest liability due to non-conversion of high cost loans

(Rupees in crore)

Sl. No.	Name of the municipality	Outstanding high cost loan as of December 2003	Rate of interest	Rate of interest on conversion	Avoidable interest liability up to March 2006
1.	Pollachi	4.86	13.50	1-1-04 – 10.25%	0.45
2.	Thanjavur	10.59	13.50	1-4-04 – 9.25%	1.06
3.	Tiruppur	21.75	13.50	1-1-05 – 8.5 % 1-1-06 – 8.25%	2.03
<b>Total</b>					<b>3.54</b>

## Appendix XII

(Reference: Paragraph 2.3.9; Page 52)

Expenditure from local bodies grant (Eleventh Finance Commission)  
on ineligible items of work

(Rupees in lakh)

Sl.No.	Name of the municipality	Period	Grant from Government of India	Total expenditure	Ineligible work		Proportionate grant
					Number	Amount	
1.	Kumbakonam	2001-05	90.78	164.84	12	97.21	50.01
2.	Pollachi	2002-04	14.14	30.23	4	19.78	9.30
3.	Thanjavur	2002-04	69.12	122.07	58	72.41	40.90
4.	Tiruppur	2001-05	226.81	392.33	27	191.97	111.81
<b>Total</b>			<b>400.85</b>	<b>709.47</b>	<b>101</b>	<b>381.37</b>	<b>212.02 or Rs 2.12 crore</b>

**Appendix XIII**

**(Reference: Paragraph 3.1.1; Page 54)**

**Short-realisation of surcharge by urban local bodies**

**(Rupees in lakh)**

Sl. No.	Name of local body	Surcharge for the quarter ended									Total surcharge short realised
		June 2002			September 2002			December 2002			
		Due	Received	Short	Due	Received	Short	Due	Received	Short	
<b>(a) Municipalities</b>											
1.	Alandur	64.98	61.56	3.42	64.08	60.71	3.37	--	--	--	6.79
2.	Ambur	11.79	11.17	0.62	14.88	14.10	0.78	--	--	--	1.40
3.	Arakonam	12.36	11.71	0.65	12.96	12.28	0.68	--	--	--	1.33
4.	Arcot	8.81	8.35	0.46	7.33	6.94	0.39	--	--	--	0.85
5.	Aruppukkottai	9.90	9.38	0.52	8.43	7.99	0.44	8.05	7.63	0.42	1.38
6.	Attur	14.46	13.70	0.76	14.06	13.32	0.74	--	--	--	1.50
7.	Chidambaram	12.32	11.67	0.65	13.49	12.78	0.71	--	--	--	1.36
8.	Chengalpattu	11.53	10.92	0.61	18.46	17.49	0.97	--	--	--	1.58
9.	Cuddalore	25.46	24.12	1.34	38.52	36.49	2.03	--	--	--	3.37
10.	Dindigul	36.95	35.01	1.94	34.70	32.87	1.83	35.67	33.79	1.88	5.65
11.	Gudiyatham	9.31	8.82	0.49	9.42	8.92	0.50	--	--	--	0.99
12.	Kancheepuram	21.88	20.73	1.15	20.99	19.89	1.10	--	--	--	2.25
13.	Kodaikanal	15.37	14.56	0.81	16.96	16.07	0.89	16.49	15.62	0.87	2.57
14.	Komarapalayam	9.85	9.33	0.52	--	--	--	--	--	--	0.52
15.	Madurantakam	4.63	4.39	0.24	3.05	2.89	0.16	--	--	--	0.40
16.	Mettupalayam	8.52	8.07	0.45	7.30	6.92	0.38	--	--	--	0.83
17.	Namakkal	15.95	15.11	0.84	--	--	--	--	--	--	0.84
18.	Nellikuppam	3.66	3.47	0.19	3.59	3.40	0.19	--	--	--	0.38
19.	Palani	12.81	12.14	0.67	8.62	8.17	0.45	18.45	17.48	0.97	2.09
20.	Pallavaram	83.99	79.57	4.42	74.60	70.67	3.93	--	--	--	8.35

Sl.No.	Name of local body	Surcharge for the quarter ended									Total surcharge short realised
		June 2002			September 2002			December 2002			
		Due	Received	Short	Due	Received	Short	Due	Received	Short	
21.	Panruti	13.01	12.33	0.68	15.62	14.80	0.82	--	--	--	1.50
22.	Pollachi	24.56	23.27	1.29	22.97	21.76	1.21	--	--	--	2.50
23.	Pudukkottai	22.41	21.23	1.18	24.77	23.47	1.30	44.26	41.93	2.33	4.81
24.	Rajapalayam	13.58	12.87	0.71	17.88	16.94	0.94	16.12	15.27	0.85	2.50
25.	Ranipet	5.97	5.66	0.31	8.29	7.85	0.44	--	--	--	0.75
26.	Rasipuram	8.12	7.69	0.43	--	--	--	--	--	--	0.43
27.	Sattur	3.72	3.52	0.20	5.70	5.40	0.30	6.59	6.24	0.35	0.85
28.	Sivakasi	10.86	10.29	0.57	12.75	12.08	0.67	9.71	9.20	0.51	1.75
29.	Srivilliputhur	5.23	4.95	0.28	6.93	6.57	0.36	6.18	5.85	0.33	0.97
30.	Tambaram	30.03	28.45	1.58	62.75	59.45	3.30	--	--	--	4.88
31.	Tiruchengode	19.35	18.33	1.02	--	--	--	--	--	--	1.02
32.	Tindivanam	13.10	12.41	0.69	10.15	9.62	0.53	--	--	--	1.22
33.	Tirupathur	8.90	8.43	0.47	9.33	8.84	0.49	--	--	--	0.96
34.	Tiruppur	150.75	142.82	7.93	111.77	105.89	5.88	--	--	--	13.81
35.	Udumalpet	9.80	9.28	0.52	17.31	16.40	0.91	--	--	--	1.43
36.	Vaniambadi	10.40	9.85	0.55	11.83	11.21	0.62	--	--	--	1.17
37.	Vellore	39.74	37.65	2.09	28.01	26.54	1.47	--	--	--	3.56
38.	Villupuram	19.28	18.27	1.01	19.13	18.12	1.01	--	--	--	2.02
39.	Vridhachalam	13.11	12.42	0.69	14.11	13.37	0.74	--	--	--	1.43
40.	Virudhunagar	11.33	10.73	0.60	9.36	8.87	0.49	11.03	10.45	0.58	1.67
41.	Walajapet	3.35	3.17	0.18	2.60	2.46	0.14	--	--	--	0.32
<b>(b) City Municipal Corporation</b>											
42.	Tiruchirappalli	--	--	--	235.89	223.47	12.42	--	--	--	12.42
<b>Total</b>		<b>831.13</b>	<b>787.40</b>	<b>43.73</b>	<b>1,018.59</b>	<b>965.01</b>	<b>53.58</b>	<b>172.55</b>	<b>163.46</b>	<b>9.09</b>	<b>106.40</b> or <b>1.06 crore</b>

**Appendix XIV**

**(Reference: Paragraph 3.1.2; Page 54)**

**Non-levy of tax on vacant land**

Sl.No.	Scheme (phase number)	Unsold (vacant) land		Guideline value (Rupees per sq.ft.)	Value of the land ( in rupees)
		in acres	in sq.ft.		
1.	3	1.26	54,886	351	1,92,64,986
2.	4	0.68	29,621	213	63,09,273
3.	6	2.45	1,06,722	200	2,13,44,400
4.	7	3.94	1,71,626	351	6,02,40,726
5.	8	6.60	2,87,496	200	5,74,99,200
6.	9	0.49	21,344	254	54,21,376
7.	10	6.20	2,70,072	233	6,29,26,776
8.	12	1.54	67,082	201	1,34,83,482
<b>Total</b>		<b>23.16</b>	<b>10,08,849</b>		<b>24,64,90,219</b>

Value of land	:	Rs	24,64,90,219	
Property Tax at 0.5 per cent per half-year	:	Rs	12,32,451	
Education Tax at 0.125 per cent per half-year	:	Rs	3,08,113	
Property Tax for six half-years (October 2003 to April 2006)	:	Rs	73,94,706	or Rs 73.95 lakh
Education Tax -do-	:	Rs	18,48,678	or Rs 18.48 lakh
<b>Total</b>	:	<b>Rs</b>	<b>92,43,384</b>	<b>or Rs 92.43 lakh</b>

### Appendix XV

(Reference: Paragraph 3.1.3; Page 55)

#### Lower tariff and lesser number of rooms adopted for assessment

Sl.No.	Name of the lodging house	Capacity (Number of persons)		Property Tax per half-year (in rupees)		
		Actual	Assessed	To be levied	Actually levied	Short levied
<b>(a) Lesser number of rooms adopted</b>						
1.	Nayagera Hotels, Kodambakkam	84	43	2,48,153	81,370	1,66,783
<b>(b) Lesser number of rooms and lesser tariff adopted</b>						
2.	Sri Devi Park Hotel, T.Nagar	72	41	99,477	64,510	34,967
3.	Liberty Hotel (P) Ltd., Kodambakkam	90	66	1,92,592	82,903	1,09,689
4.	Kings Park Hotel, Kilpauk	181	109	10,67,335	3,38,954	7,28,381
<b>Total</b>						<b>10,39,820</b>

### Appendix XVI

(Reference: Paragraph 3.1.3; Page 55)

#### Lower tariff adopted for assessment

(in rupees)

Sl. No.	Name of the lodging house	Property Tax per half-year		
		To be levied	Actually levied	Short levied
1.	Maha Sakthi International, Sowkarpet	1,25,963	81,193	44,770
2.	Hotel Palace, Aminjikarai	20,181	11,738	8,443
3.	Hotel Howrah, Poonamallee High Road	1,10,381	8,110	1,02,271
4.	Shah Holiday Inn, Koyambedu	3,43,202	86,641	2,56,561
5.	Hotel Sornam International, Park Town	1,39,703	58,109	81,594
<b>Total</b>				<b>4,93,639</b>

#### Abstract

Appendix XV : Rs 10,39,820

Appendix XVI : Rs 4,93,639

Total : Rs 15,33,459

**Short-levy of Property Tax per half-year Rs 15,33,459**

**For six half-years during 2002-06 Rs 92,00,754 or Rs 92.01 lakh**

**Appendix XVII**

**(Reference: Paragraph 3.1.4; Page 56)**

**Non-realisation of anticipated revenue from income-generating assets**

(Rupees in lakh)

Sl. No.	Name of projects	Completed on	Expenditure	Period from date of completion upto March 2006	Anticipated annual revenue (per annum)	Anticipated revenue upto March 2006	Actual revenue	Shortfall
I	Salem Road-Cauvery Road junction shopping complex (Shop No.1 to 9)	30.04.1998	14.75	7 years and 10 months	2.45	19.19	3.46	15.73
II	Open stalls at weekly market	08.01.1996	3.00	10 years and 2 months	0.58	5.90	0.65	5.25
III	Open stalls 14 Nos. and 3 shops at Daily market	27.06.1996	7.20	9 years and 9 months	0.81	7.90	6.00	1.90
IV	8 Godowns at weekly shandy	24.11.1995	12.00	10 years and 4 months	1.32	13.64	0.68	12.96
V	Shopping complex at slaughter house site	18.12.1998	7.65	7 years and 3 months	0.79	5.73	---	5.73
<b>Total</b>			<b>44.60</b>		<b>5.95</b>	<b>52.36</b>	<b>10.79</b>	<b>41.57</b>



## Appendix XVIII

(Reference: Paragraph 3.1.4; Page 57)

## Loss of rental revenue

(in rupees)

Sl.No.	Shop No.	Vacant from	Monthly rent up to April 2005*	Loss of rental revenue up to April 2005	Monthly rent from May 2005	Loss of rental revenue up to June 2006	Total loss of rental revenue
1.	2	1.4.2004	1,100	14,300	500	7,000	21,300
2.	5	24.5.2004	1,100	12,384	500	7,000	19,384
3.	6	19.4.2004	1,100	13,640	500	7,000	20,640
4.	7	19.4.2004	1,100	13,640	500	7,000	20,640
5.	8	16.4.2004	1,150	14,375	500	7,000	21,375
6.	9	12.4.2004	1,100	13,897	500	7,000	20,897
7.	10	11.4.2004	1,100	13,933	500	7,000	20,933
8.	11	1.4.2004	1,100	14,300	500	7,000	21,300
9.	12	9.4.2004	1,100	14,006	500	7,000	21,006
10.	13	9.4.2004	1,100	14,006	500	7,000	21,006
11.	14	4.9.2004	1,100	8,690	500	7,000	15,690
12.	15	1.4.2004	1,100	14,300	500	7,000	21,300
13.	16	1.4.2004	1,100	14,300	500	7,000	21,300
14.	17	1.4.2004	1,150	14,950	500	7,000	21,950
15.	18	1.4.2004	1,150	14,950	500	7,000	21,950
16.	19	9.7.2004	1,100	10,716	500	7,000	17,716
17.	20	1.4.2001	1,100	53,900	500	7,000	60,900
18.	21	3.5.2004	925	11,040	400	5,600	16,640
19.	36	1.5.2002	925	33,300	400	5,600	38,900
20.	22 to 35 and 37 to 39 (17 shops)	1.4.2001	900	7,49,700 (44100 x 17)	400	95,200 (5600 x 17)	8,44,900
				<b>10,64,327</b>		<b>2,25,400</b>	<b>12,89,727</b> or <b>Rs 12.90 lakh</b>

\* For Sl. No. 1 to 19 the rates at which the shops were let out earlier have been adopted. For Sl. No.20 the rate proposed in the resolution of the council has been adopted as they were not let out from completion of construction.

## Appendix XIX

(Reference: Paragraph 3.1.5; Page 58)

### Lease rent payable by Anna Nagar Tower Club

Sl.No.	Resolution number and date	Rate of lease rent	Amount of lease rent payable per month (in rupees)	Period	Number of months	Lease rent payable (in rupees)
1.	225/89 Dt.14.3.89	7 per cent of market value per annum	25,865*	September 1989 to March 1993	43	11,12,195
2.	4945/93 Dt. 16.12.93	Rs.500 per ground per month	6,928	April 1993 to March 1996	36	2,49,408
3.	1741/95 Dt. 17.8.96	Rs 600 per ground per month	8,314	April 1996 to September 1997	18	1,49,652
4.	3540/97 Dt. 29.10.97	Rs 1,200 per ground per month	16,628	October 1997 to March 2000	30	4,98,840
5.	432/2000 Dt. 20.7.2000	Rs 1,320 per ground per month	18,290	April 2000 to March 2003	36	6,58,440
6.	500/04 Dt. 23.12.04	Rs 1,518 per ground per month	21,034	April 2003 to March 2006	36	7,57,224
<b>Total</b>						<b>34,25,759</b> or <b>Rs 34.26 lakh</b>

\* Extent of land leased out : 33,255 Sq. ft. Market value of land per ground : Rs 3,20,000.  
One ground = 2,400 Sq. ft. ( $33,255/2400 \times Rs\ 3,20,000 \times 7\%/12 = Rs\ 25,865$ )

## Appendix XX

(Reference: Paragraph 3.3.1; Page 62)

### Avoidable interest liability to Salem City Municipal Corporation

Period	Number of months	Amount of outstanding loan (Rupees in lakh)	Difference in interest rate (per cent)	Avoidable liability (Rupees in lakh)
November 2003 to March 2004	5	927.50	4.25(14.5 - 10.25)	16.42
April 2004 to December 2004	9	927.50	5.25(14.5 - 9.25)	36.52
January 2005 to December 2005	12	927.50	5.75 (14.5 - 8.75)	53.33
November 2003 to March 2004	5	3493.58	3.25 (13.5 - 10.25)	47.31
April 2004 to December 2004	9	3493.58	4.25 (13.5 - 9.25)	111.36
January 2005 to December 2005	12	3493.58	4.75 (13.5 - 8.75)	165.95
<b>Total</b>				<b>430.89 or Rs 4.31 crore</b>

**Appendix XXI**

**(Reference: Paragraph 3.3.3; Page 63)**

**Avoidable interest liability**

**(Rupees in lakh)**

Loans outstanding as on 1.4.1998 (Payable at 40 half-yearly instalments of Rs 2,42,219 and interest at 13.5 per cent)	96.89
Amount paid up to 31.3.2002 (by deduction from Second Finance Commission grant) (Principal Rs 5.10 lakh and interest Rs 13.41 lakh)	18.51
Principal outstanding as on 1.4.2002	91.79
Interest outstanding as on 1.4.2002	37.76
Total due as on 1.4.2002	129.55
Less Deposits due for collection	69.14
Net balance of loan in April 2002 had the increased deposit was collected and remitted towards Government loan	60.41

**Details of payments made during 2002-06 through deduction from SSFC**

**(Rupees in lakh)**

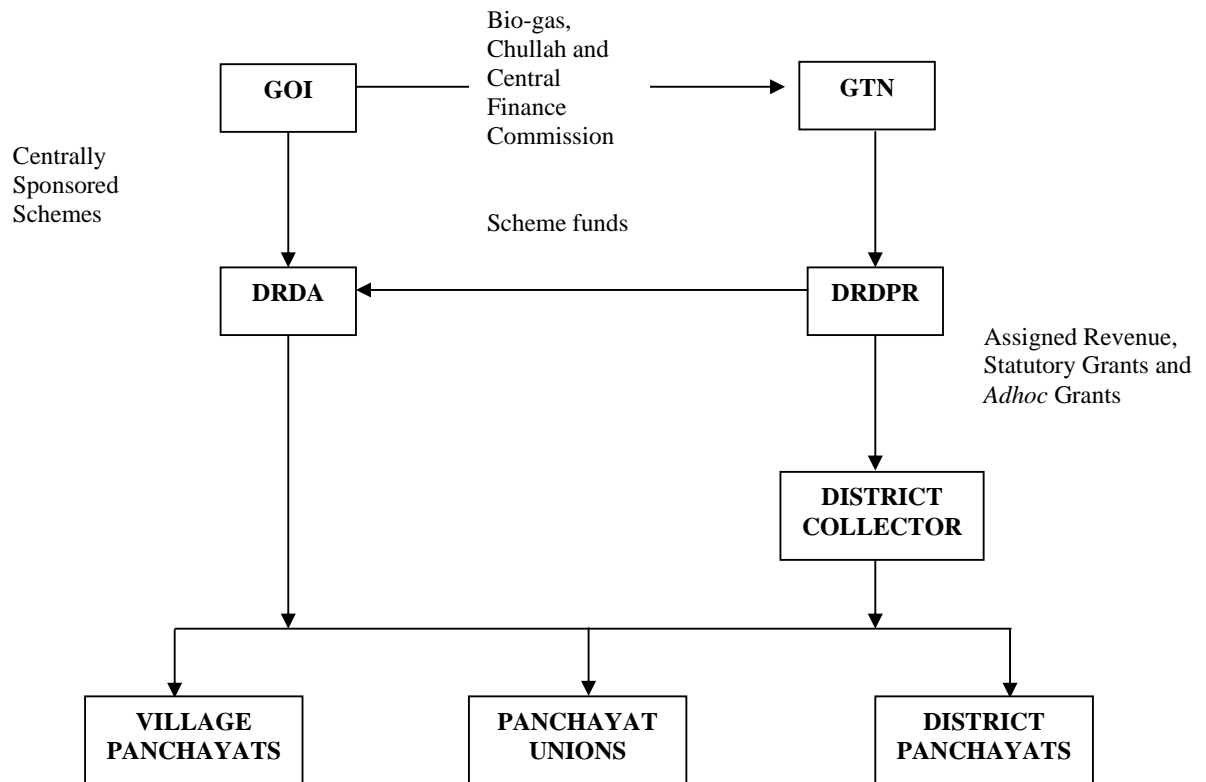
Half-year	Principal	Interest	Total	Payment	Balance
2002-03 I	60.41	4.08	64.49	8.62	55.87
2002-03 II	55.87	3.77	59.64	8.46	51.18
2003-04 I	51.18	3.45	54.63	8.30	46.33
2003-04 II	46.33	3.13	49.46	6.37	43.09
2004-05 I	43.09	2.91	46.00	4.73	41.27
2004-05 II	41.27	2.79	44.06	7.94	36.12
2005-06 I	36.12	2.44	38.56	4.49	34.07
2005-06 II	34.07	2.30	36.37	6.90	29.47
<b>Total</b>		<b>24.87</b>		<b>55.81</b>	

Avoidable liability due to loss of interest on Rs 69.14 lakh for the period 2002-06 at 13.5 per cent  
 $\text{Rs } 69.14 \text{ lakh} \times 13.5 / 100 \times 3 = \text{Rs } 28 \text{ lakh.}$

**Appendix XXII**

**(Reference: Paragraph 4.3.3; Page 69)**

**Funds flow chart to panchayat raj institutions**



**Appendix XXIII**  
**(Reference: Paragraph 4.4.4.1; Page 70)**

**Devolution of functions to panchayat raj institutions**

1. Agriculture including agricultural extension.
2. Land improvement, implementation of land reforms, land consolidation and soil conservation.
3. Minor irrigation, water management and watershed development.
4. Animal husbandry, dairying and poultry.
5. Fisheries.
6. Social forestry and farm forestry.
7. Minor forest produce.
8. Small scale industries, including food processing industries.
9. Khadi, Village and Cottage industries.
10. Rural Housing.
11. Drinking water.
12. Fuel and fodder.
13. Roads, Culverts, Bridges, Water ways and other means of communication.
14. Rural electrification, including distribution of electricity.
15. Non-conventional energy sources.
16. Poverty alleviation programme.
17. Education, including primary and secondary schools.
18. Technical training and vocational education.
19. Adult and non-formal education.
20. Libraries.
21. Cultural activities.
22. Market and fairs.
23. Health and sanitation, including hospitals, primary health centres and dispensaries.
24. Family Welfare.
25. Women and Child development.
26. Social Welfare including welfare of the handicapped and mentally retarded.
27. Welfare of the weaker sections, and in particular of the Scheduled Castes and Scheduled Tribes.
28. Public Distribution System.
29. Maintenance of community assets.

## Appendix XXIV

(Reference: Paragraph 4.6.1; Page 72)

## Sources of revenue of panchayat raj institutions

Sl.No.	Nature of revenue	Section/Source of grants	Share of panchayats (in percentage)		
			Village panchayat	Panchayat union	District panchayat
1.	<b>Tax revenue</b>				
	House Tax	172	100	---	---
	Advertisement Tax	172A and 172B	100	---	---
	Profession Tax	198A and 198B	100	---	---
	Tax on agricultural land	171(3)	100	---	---
	Water charges	G.O. Ms. No. 260 RD dated 9.12.1998	100	---	---
2.	<b>Non-tax revenue</b>	188 (VP)	100	---	---
		188 (PU)	---	100	---
		189 (DP)	---	---	100
3.	<b>Assigned revenue</b>				
	Local Cess	167 and 169	100	---	---
	Local Cess Surcharge	168	---	100	---
	Surcharge on Stamp Duty	175	100	---	---
	90 per cent of Entertainment Tax	Section 13 of Tamil Nadu Entertainment Tax Act, 1939	70	30	---
	Seigniorage Fees on minor Minerals	G.O. Ms. No. 92 RD dated 9.12.1998	100	---	---
4.	<b>Statutory Grants</b>				
	State Finance Commission (SFC) grant	As per Recommendation of SFC	47	45	8
	Equalisation and incentive grant	-do-	60	---	---
	Central Finance Commission grant	Recommendation of Eleventh Finance Commission	47	45	8

**Appendix XXV**

**(Reference: Paragraph 5.1.5.1; Page 83)**

**Release of local body incentive**

**(Rupees in lakh)**

Year of small savings	Year of release of grants	Name of the district	Small savings collection during			Local body incentive			
			The year	The previous year	Net incremental collection	To be released *	Actually released	Released in excess	Released short
1998-99	2000-01	Kancheepuram	70.27	25.76	44.51	276.77	272.00		4.77
		Tiruchirappalli	75.25	18.80	56.45	351.02	271.00		80.02
		Tiruvallur	50.27	5.30	44.97	279.63	245.00		34.63
		<b>Total</b>							<b>119.42</b>
2000-01@	2002-03	Kancheepuram	100.09	98.99	1.1	3.86	22.47	18.61	
		Tiruchirappalli	85.38	129.78	--	--	17.47	17.47	
		Tiruvallur	79.07	75.06	4.01	14.11	28.89	14.78	
		<b>Total</b>							<b>50.86</b>
2001-02	2003-04	Kancheepuram	94.39	100.09	--	--	76.24	76.24	
		Tiruchirappalli	78.72	85.38	--	--	42.36	42.36	
		Tiruvallur	63.42	79.07	--	--	38.99	38.99	
		<b>Total</b>							<b>157.59</b>
2002-03	2004-05	Kancheepuram	150.42	94.39	56.03	155.71	155.57		0.14
		Tiruchirappalli	110.25	78.72	31.53	87.63	86.47		1.16
		Tiruvallur	112.65	63.42	49.23	136.82	126.64		10.18
		<b>Total</b>							<b>11.48</b>
2003-04	2005-06	Kancheepuram	226.69	150.42	76.27	289.33	233.78		55.55
		Tiruchirappalli	165.91	110.25	55.66	211.14	180.18		30.96
		Tiruvallur	143.12	112.65	30.47	115.59	153.21	37.62	
		<b>Total</b>						<b>37.62</b>	<b>86.51</b>

\* Incentive to be released is calculated in proportion to net incremental collection of the district and also with reference to total incentive available.

@ For the year 1999-2000 the incentive was released to the districts as per norms.



## Appendix XXVI

(Reference: Paragraph 5.2.5.2; Page 87)

### Delay in release of grants

Sl. No.	District	Delay in release of grant			
		DRD to Collector		Collector to district panchayat	
		16 to 30 days	More than 30 days	16 to 30 days	More than 30 days
1.	Coimbatore	24(47)	10(20)	16(31)	28(55)@
2.	Thanjavur	25(49)	10(20)	4(8)	--
3.	Vellore	21(41)	16(31)*	12(24)	10(20)
<b>Total</b>		<b>70(46)</b>	<b>36(24)</b>	<b>32(21)</b>	<b>38(25)</b>

\* Maximum delay: 69 days

@ Maximum delay: 112 days

Note: The figures in brackets represent percentage to total number of 51 instances of release of funds during 2002-06 including four additional releases.

**Appendix XXVII**  
**(Reference: Paragraph 5.3.6.2; Pages 91 and 92)**  
**Diversion of local body grants**

(in rupees)

Name of the district	Name of the panchayat union	2000-01		2001-02		2002-03		2003-04		2004-05		Total	
		No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure
<b>(A) Inadmissible works</b>													
1.Dharmapuri	Dharmapuri	1	2,99,078	-	-	-	-	-	-	-	-	1	2,99,078
	Harur	1	2,29,923	-	-	-	-	-	-	-	-	1	2,29,923
2.Erode	Ammapettai	2	1,04,100	1	78,985	2	1,13,144	-	-	1	1,19,891	6	4,16,120
	Bhavani	-	-	1	98,666	3	1,49,925	-	-	-	-	4	2,48,591
	Kangeyam	1	96,800	-	-	6	2,69,694	-	-	-	-	7	3,66,494
	Perundurai	-	-	1	94,721	1	79,209	-	-	-	-	2	1,73,930
3.Tiruchirappalli	Lalgudi	2	2,50,000	1	1,00,000	-	-	-	-	-	-	3	3,50,000
	Manigandam	1	24,868	-	-	-	-	-	-	-	-	1	24,868
	Mannachanallur	1	1,15,000	-	-	1	43,000	-	-	-	-	2	1,58,000
4.Tiruvannamalai	Arni	-	-	4	6,83,968	-	-	-	-	-	-	4	6,83,968
	Kilpennathur	1	1,36,211	-	-	-	-	-	-	-	-	1	1,36,211
	Tiruvannamalai	-	-	1	1,60,000	-	-	-	-	-	-	1	1,60,000
5. Tiruvarur	Koradacherri	-	-	1	1,42,490	1	30,000	-	-	-	-	2	1,72,490
	Nannilam	-	-	3	1,25,474	2	49,976	2	49,951	-	-	7	2,25,401
	Needamangalam	6	2,73,154	-	-	-	-	-	-	3	1,21,045	9	3,94,199
	Tiruvarur	2	66,264	1	45,371	-	-	-	-	-	-	3	1,11,635
6. Villupuram	Gingee	-	-	-	-	-	-	1	49,522	-	-	1	49,522
<b>Total</b>		18	15,95,398	14	15,29,675	16	7,34,948	3	99,473	4	2,40,936	55	42,00,430 or Rs 42 lakh

(in rupees)

Name of the district	Name of the panchayat union	2000-01		2001-02		2002-03		2003-04		2004-05		Total	
		No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure	No. of works	Expenditure
<b>(B) Road works</b>													
1. Dharmapuri	Dharmapuri	8	9,77,936	1	1,32,634	-	-	-	-	2	3,12,318	11	14,22,888
	Harur	2	9,98,765	3	12,92,910	1	8,48,691	-	-	-	-	6	31,40,366
	Morappur	-	-	-	-	2	2,80,000	-	-	15	14,25,447	17	17,05,447
	Nallampalli	-	-	1	44,710	-	-	-	-	1	1,20,176	2	1,64,886
2. Tiruchirappalli	Andanallur	5	6,43,211	4	7,37,763	-	-	-	-	-	-	9	13,80,974
	Lalgudi	5	2,20,000	2	1,10,000	7	9,57,227	6	13,87,184	6	10,50,540	26	37,24,951
	Manigandam	2	3,88,420	-	-	3	10,00,000	-	-	2	9,98,249	7	23,86,669
	Mannachanallur	-	-	2	5,79,141	2	1,50,000	5	8,52,780	9	4,80,114	18	20,62,035
3. Tiruvannamalai	Cheyyar	-	-	2	4,65,224	-	-	-	-	-	-	2	4,65,224
	Tiruvannamalai	-	-	-	-	-	-	2	1,43,700	4	3,49,670	6	4,93,370
4. Tiruvarur	Koradacherri	3	2,55,911	5	2,58,017	-	-	1	50,000	7	2,48,898	16	8,12,826
	Nannilam	-	-	-	-	-	-	1	44,945	-	-	1	44,945
	Needamangalam	4	3,27,838	4	3,50,000	3	2,95,501	1	34,615	11	5,09,959	23	15,17,913
	Tiruvarur	-	-	-	-	-	-	-	-	3	1,55,489	3	1,55,489
<b>Total</b>		29	38,12,081	24	39,70,399	18	35,31,419	16	25,13,224	60	56,50,860	147	1,94,77,983 or Rs 1.95 crore

**Appendix XXVIII**

**(Reference: Paragraph 5.3.6.3; Page 92)**

**Funds kept unutilised**

**(in rupees)**

Sl.No.	Name of the district	Name of the panchayat union	Amount kept unutilised (July 2006)	Interest earned (July 2006)
1.	Dharmapuri	Dharmapuri	2,90,728	79,009
		Harur	2,30,594	*
		Morappur	1,90,586	*
		Nallampalli	7,26,767	37,514
2.	Erode	Ammapettai	3,44,848	67,486
		Bhavani	4,19,131	85,852
		Kangeyam	4,52,468	77,060
		Perundurai	3,35,310	47,050
3.	Tiruchirappalli	Andanallur	76,241	*
		Lalgudi	90,468	33,490
		Manigandam	21,109	8,294
		Mannachanallur	1,10,533	*
4.	Tiruvannamalai	Arni	3,28,475	1,27,232
		Cheyyar	2,04,021	1,31,703
		Kilpennathur	2,04,903	2,16,837
		Tiruvannamalai	30,402	1,64,417
5.	Tiruvarur	Koradacherri	91,448	33,903
		Nannilam	2,52,299	45,712
		Needamangalam	1,69,053	1,06,497
		Tiruvarur	2,34,894	89,564
6.	Villupuram	Gingee	3,08,677	*
		Kanai	61,650	31,748
		Kolianur	1,25,550	3,424
		Vikravandi	41,015	50,022
<b>Total</b>			<b>53,41,170</b> <b>or Rs 53.41 lakh</b>	<b>14,36,814</b> <b>or Rs 14.37 lakh</b>

\* Amount kept in current account

## Appendix XXIX

(Reference: Paragraph 6.1.1; Page 93)

## A. Community halls not put to use

Sl.No.	District	Panchayat union	Number of community halls	Cost of construction (in rupees)	Number of community halls without		Not made use of (Number of months upto March 2005)
					Water supply	Electricity connection	
1.	Dindigul	Athoor	1	3,05,549	1	1	98
2.	Pudukkottai	Gandarvakottai	1	2,82,723	1	--	72
3.	Ramanathapuram	Ramanathapuram	5	13,96,074	5	5	63 – 74
		Mudukulathur	14	42,55,663	13	8	62 – 110
4.	Sivaganga	S.Pudur	2	4,90,777	--	--	102
<b>Total</b>		<b>5</b>	<b>23</b>	<b>67,30,786</b>	<b>20</b>	<b>14</b>	<b>62 - 110</b>

## B. Community halls used negligibly

Sl.No.	District	Panchayat union	Number of community halls	Cost of construction (in rupees)	Number of community halls without		Number of months from completion of construction (upto March 2005)	Average number of days used per annum
					Water supply	Electricity connection		
1.	Dindigul	Athoor	2	6,16,724	2	2	101	0.59 – 1.78
2.	Pudukkottai	Gandarvakottai	4	15,66,335	3	--	72 – 75	0.17 – 0.81
3.	Ramanathapuram	Ramanathapuram	2	6,41,021	2	2	58 – 74	0.32 – 0.41
4.	Sivaganga	S.Pudur	3	7,43,517	--	--	102	0.12 – 0.82
<b>Total</b>		<b>4</b>	<b>11</b>	<b>35,67,597</b>	<b>7</b>	<b>4</b>	<b>58 – 102</b>	<b>0.12 – 1.78</b>

## Cost of construction:

A. 23 halls Rs 67,30,786

B. 11 halls Rs 35,67,597

**Total 34 halls Rs 1,02,98,383 or Rs 1.03 crore.**

**Appendix XXX**

**(Reference: Paragraph 6.2.1; Page 95)**

**A. Advances pending adjustment**

(Rupees in lakh)

Sl. No.	Panchayat union	Advances pending with			
		Staff	Village panchayats	Others	Total
1.	Andanallur	Nil	19.48	3.14	22.62
2.	Lalgudi	2.57	116.54	26.97	146.08
3.	Manachanallur	1.41	45.48	14.86	61.75
4.	Pullambadi	0.31	63.01	2.93	66.25
	<b>Total</b>	<b>4.29</b>	<b>244.51</b>	<b>47.90</b>	<b>296.70</b>

**B. Age-wise break-up of advances pending**

(Rupees in lakh)

Sl. No.	Panchayat union	Age-wise breakup of advances pending				Total
		> 20 years	> 10 years but < 20 years	> 5 years but < 10 years	< 5 years	
1.	Andanallur	2.17	0.39	0.01	20.05	22.62
2.	Lalgudi	7.21	54.05	34.71	50.11	146.08
3.	Manachanallur	0.69	19.30	28.09	13.67	61.75
4.	Pullambadi	2.32	47.44	8.44	8.05	66.25
	<b>Total</b>	<b>12.39</b>	<b>121.19</b>	<b>71.25</b>	<b>91.88</b>	<b>296.70</b>