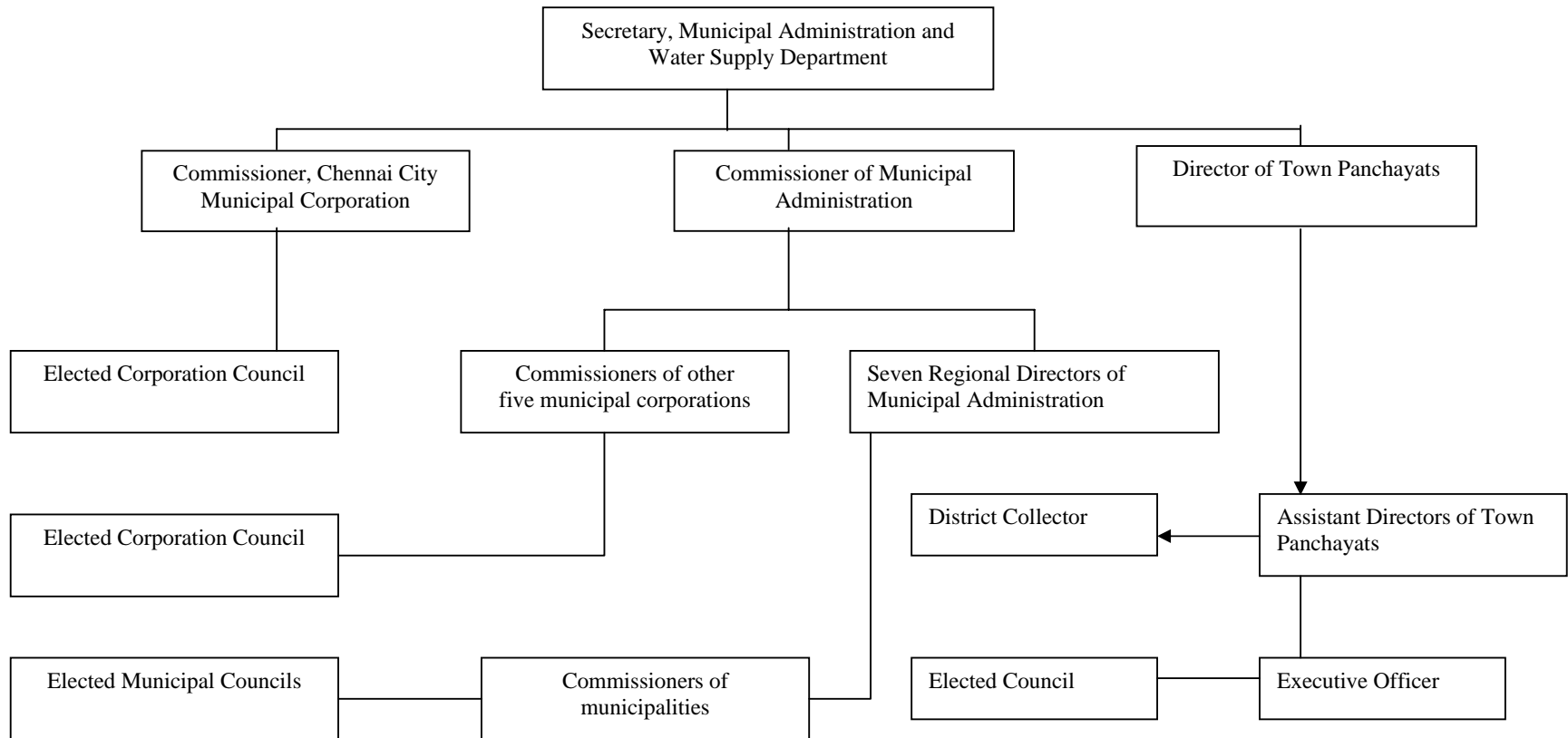


Appendix 1.1

(Reference: Paragraph 1.2.1 ; Page 2)
Organisation chart of urban local bodies



Appendix 1.2

(Reference: Paragraph 1.4.1; Page 4)

Details of audit fees due by municipal corporations and municipalities as on 31 March 2007

(Rupees in lakh)

Year	Other corporations	Chennai City Municipal Corporation	102 municipalities	III grade municipalities
Upto 1999-2000	81.25	Nil	31.94	Nil
2000-01	36.00	Nil	21.77	Nil
2001-02	48.05	Nil	28.86	Nil
2002-03	39.37	Nil	48.41	Nil
2003-04	52.35	Nil	45.32	Nil
2004-05	71.82	Nil	32.64	0.68
2005-06	113.12	Nil	10.34	0.23
Total	441.96	Nil	219.28	0.91

Appendix 1.3

(Reference: Paragraph 1.4.4 ; Page 5)

Number of audit paragraphs relating to urban local bodies pending settlement as on 31 March 2007

Year	All Municipalities	Town Panchayats	Municipal Corporations					Total	
			Chennai	Coimbatore	Madurai	Salem	Tiruchirapalli		Tirunelveli
Upto 1999-2000	64,821	39,355	31,870	8,519	18,066	4,206	5,229	2,462	1,74,528
2000-2001	8,577	8,127	1,192	641	1,541	366	10	343	20,797
2001-2002	13,198	10,005	913	781	972	364	164	306	26,703
2002-2003	11,975	13,198	1,191	365	509	339	217	476	28,270
2003-2004	10,756	17,252	2,005	5	86	1,203	613	635	32,555
2004-2005	5,992	14,928	1,609	10	0	0	483	0	23,022
2005-2006	5,359	NC	NC	NC	NC	NC	NC	NC	5,359
Total	1,20,678	1,02,865	38,780	10,321	21,174	6,478	6,716	4,222	3,11,234

NC: Not Compiled

Appendix 1.4

(Reference: Paragraph 1.5 ; Page 6)

Devolution of functions

A Devolution of functions to Municipalities/Municipal Corporations

(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

(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.

(b) Functions yet to be devolved

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

Appendix 1.5

(Reference: Paragraph 1.6 ;Page 7)

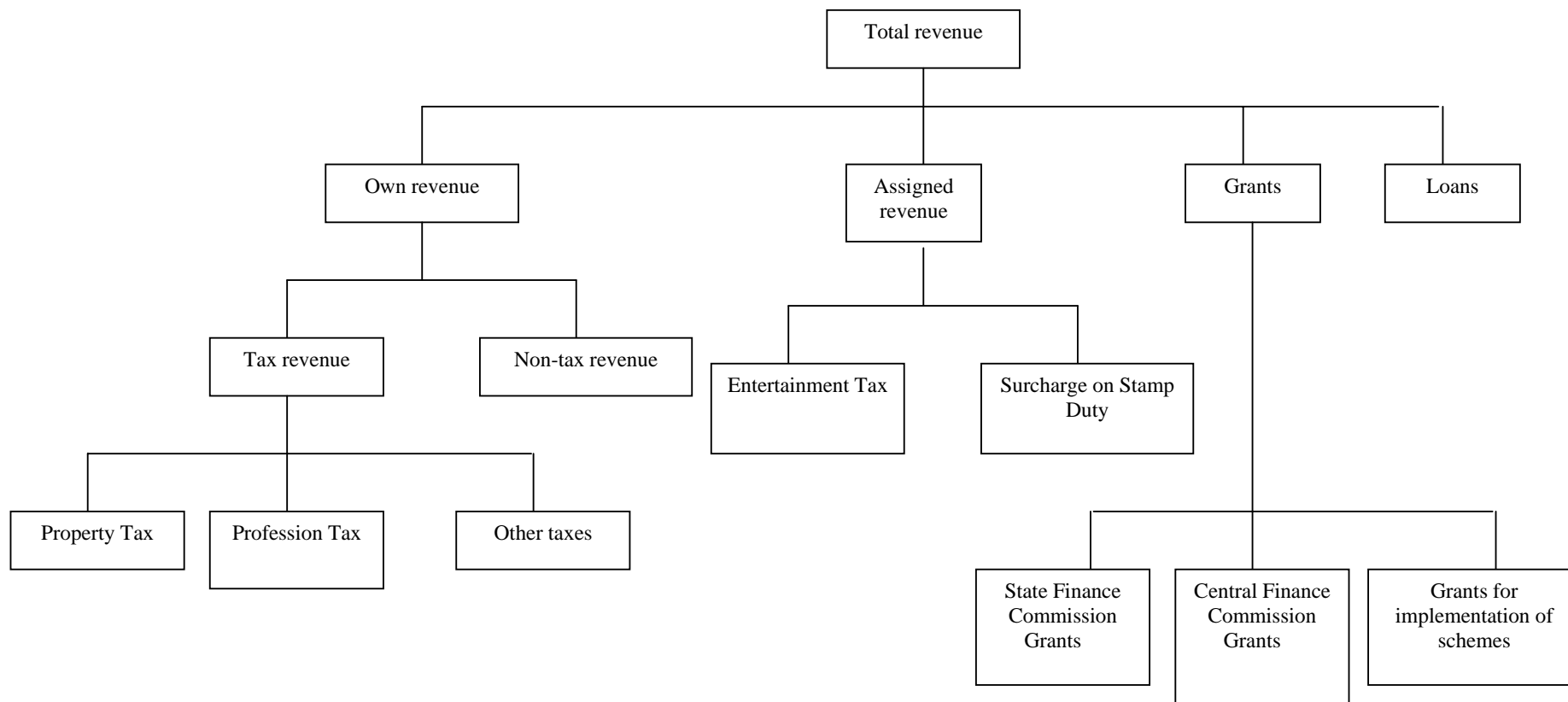
Illustrative list of recommendations on resource base of urban local bodies implemented belatedly

Sl No	Subject	To whom it related	Stage of the recommendation	Details on orders issued	Reasons for delay in implementation
I	Tax Revenue				
1.	Property Tax Reforms	Urban Local Body	Accepted by Government	No orders	Provisions are available in the suspended Act but amendment has to be incorporated in Tamil Nadu District Municipalities Act, 1920 and Municipal Corporation Act.
2.	Profession Tax for Industries and companies	Urban Local Body	Accepted at Secretaries level meeting	No orders	Requires Amendment of Act.
3.	Profession Tax for Professionals on Karnataka pattern	Urban Local Body	Accepted at Secretaries level meeting	No orders from RD Department. For ULB orders issued in G.O. Ms. No 59/MAWS Dept. dt 11.5.2005	Want of detailed study by Commissioner of Municipal Administration for amendment of Act. No direction from RD Secretary.
4.	Advertisement Tax	Urban Local Body	Taken over by Government	Resource sharing: 75 per cent to Government 25 per cent to urban local body could not be transferred as it is a non-tax receipt for which specific refund head is needed. Finance Department has to propose necessary refund head based on HOD's proposal. No proposal has been sent to Government from Commissioner of Municipal Administration/ Director of Town Panchayats and Chennai City Municipal Corporation	

Sl No	Subject	To whom it related	Stage of the recommendation	Details on orders issued	Reasons for delay in implementation
5.	Vacant Land Tax – Revision of rates	Urban Local Body	Accepted at Secretaries level meeting	No orders	Want of amendment to the present Act.
6.	Pilgrim Tax	Urban Local Body	-do-	G.O.Ms.No 59/MAWS Dept. dt 11.5.2005	To incorporate provisions available in the suspended Act in the Tamil Nadu District Municipalities Act, 1920, Commissioner of Municipal Administration has to send proposals for amendment.
7.	Tax on Cable TV	Urban Local Body	Taken over by Government	The then Finance Minister announced that the tax proceeds should be shared on the basis of the collections reached in 2002-03.	Tax proceeds have not been shared with ULBs for want of amendment to Section 4(E) and Section 13 of Entertainment Tax Act.
II Non-Tax					
8.	Open Space regulation charges/ Development charges	Urban Local Body	Accepted in Principle	Orders have been issued covering Director of Town and Country Planning areas with conditionalities	In respect of Chennai Metropolitan Area, no orders have been issued.
9.	Congestion Tax	Urban Local Body	Accepted at Secretaries level meeting	No orders	
10.	Uzhavar Sandhai Land-Fixing Rental charges	Urban Local Body	Accepted at Secretaries level meeting	No orders	
11.	Housing Board Notification for unimplemented Housing Scheme	Urban Local Body	Accepted at Secretaries level meeting	No orders	At present over-riding powers are available in Tamil Nadu Housing Board Act; needs amendment
12.	Mines and Minerals – Minor minerals	Urban Local Body	Accepted by Government	G.O.Ms. No 284 Fin (FC – IV) Dept dt 12.8.2002	For want of funds under Refund head, adjustment is delayed.

Sl No	Subject	To whom it related	Stage of the recommendation	Details on orders issued	Reasons for delay in implementation
III Assigned Revenue					
13.	Entertainment Tax – 90 per cent transfer	Urban Local Body	Accepted by Government	G.O.Ms. No 284 Fin (FC – IV) Dept dt 12.8.2002, G O Ms No 90 CT Dept dt 12.7.02	For want of amendment to TNFC Vol I.
14.	Arrears for the period of 1997-2002	Urban Local Body	Accepted in Principle	G.O.Ms. No 59 MAWS Dept. dt 11.5.05	Depending upon cash position as revealed in GO dated 11.5.05.
15.	Adjustment to Urban Local Body	Urban Local Body	Accepted by Government	G.O.Ms. No 59 MAWS Dept dt 11.5.05	Not implemented for want of proposal from Commissioner of Municipal Administration
16.	Adjustment of dues for 1997-2002	Urban Local Body	Accepted at Secretaries level meeting	No orders	During interaction, it was revealed that there were no arrears to be settled.

Appendix 1.6
(Reference: Paragraph 1.9; Page 10)
Source of revenue of Urban Local Bodies



Appendix 1.7

(Reference: Paragraph 1.9.3; Page 11)

Statement showing the demand, collection and balance of Property Tax during 2004-07 in Urban Local Bodies

(Rupees in crore)

			Demand	Collection	Balance
Municipalities	2004-05	Arrear	167.82	70.75(42)	97.07
		Current	233.15	139.52(60)	93.63
		Total	400.97	210.27(52)	190.70
	2005-06	Arrear	190.70	83.15(44)	107.55
		Current	250.67	136.35(54)	114.32
		Total	441.37	219.50(50)	221.87
	2006-07	Arrear	221.87	72.19(33)	149.68
		Current	252.54	185.01(73)	67.53
		Total	474.41	257.20(54)	217.21
Chennai City Municipal Corporation	2004-05	Arrear	89.60	57.58(64)	32.02
		Current	190.40	153.27(80)	37.13
		Total	280.00	210.85(75)	69.15
	2005-06	Arrear	69.15	35.64(52)	33.51
		Current	219.85	182.43(83)	37.42
		Total	289.00	218.07(75)	70.93
	2006-07	Arrear	70.83	53.39(75)	17.44
		Current	229.17	178.55(78)	50.62
		Total	300.00	231.94(77)	68.06
Five municipal corporations (excluding Chennai)	2004-05	Arrear	90.62	25.65(28)	64.97
		Current	109.54	78.14(71)	31.40
		Total	200.16	103.79(52)	96.37
	2005-06	Arrear	96.37	40.40(42)	55.97
		Current	118.56	72.35(61)	46.21
		Total	214.93	112.75(52)	102.18
	2006-07	Arrear	102.18	40.35(39)	61.83
		Current	121.42	80.75(67)	40.67
		Total	223.60	121.10(54)	102.50
Town panchayats	2004-05	Arrear	29.62	9.15(31)	20.47
		Current	75.11	64.62(86)	10.49
		Total	104.73	73.77(70)	30.96
	2005-06	Arrear	30.96	29.08(94)	1.88
		Current	75.77	48.82(64)	26.95
		Total	106.73	77.90(73)	28.83
	2006-07	Arrear	28.83	21.31(74)	7.52
		Current	276.71	189.47(68)	87.24
		Total	305.54	210.78(69)	94.76

Appendix 1.8

(Reference: Paragraph 1.9.4; Page 11)

Statement showing the demand, collection and balance of Profession Tax during 2004-07 in urban local bodies

(Rupees in crore)

Category of the local body	Year	Nature of demand	Demand	Collection	Balance
Chennai City Municipal Corporation	2004-05	Arrears	1.97	0.37	1.60
		Current	40.03	45.71	*
		Total	42.00	46.08 (110)	*
	2005-06	Arrears	1.60	0.42	1.18
		Current	43.40	56.86	*
		Total	45.00	57.28 (127)	*
	2006-07	Arrears	1.22	0.34	0.88
		Current	59.78	63.28	*
		Total	61.00	63.62 (104)	*
Other Five Municipal Corporations	2004-05	Arrears	4.97	3.19	1.78
		Current	12.32	8.89	3.43
		Total	17.29	12.08 (70)	5.21
	2005-06	Arrears	5.21	1.87	3.34
		Current	12.54	10.91	1.63
		Total	17.75	12.78 (72)	4.97
	2006-07	Arrears	4.97	1.83	3.14
		Current	13.63	11.54	2.09
		Total	18.60	13.37 (72)	5.23
Municipalities	2004-05	Arrears	14.60	5.45	9.15
		Current	33.75	23.06	10.69
		Total	48.35	28.51 (59)	19.84
	2005-06	Arrears	19.84	7.80	12.04
		Current	37.81	23.06	14.75
		Total	57.65	30.86 (54)	26.79
	2006-07	Arrears	26.79	6.23	20.56
		Current	38.81	29.27	9.54
		Total	65.60	35.50 (54)	30.10
Town Panchayats	2004-05	Arrears	4.25	1.93	2.32
		Current	20.19	18.86	1.33
		Total	24.44	20.79 (85)	3.65
	2005-06	Arrears	3.65	1.80	1.85
		Current	21.61	20.05	1.56
		Total	25.26	21.85 (87)	3.41
	2006-07	Arrears	3.41	2.07	1.34
		Current	1.06	1.05	0.01
		Total	4.47	3.12 (70)	1.35

*Collection in excess of demand raised

Appendix 1.9

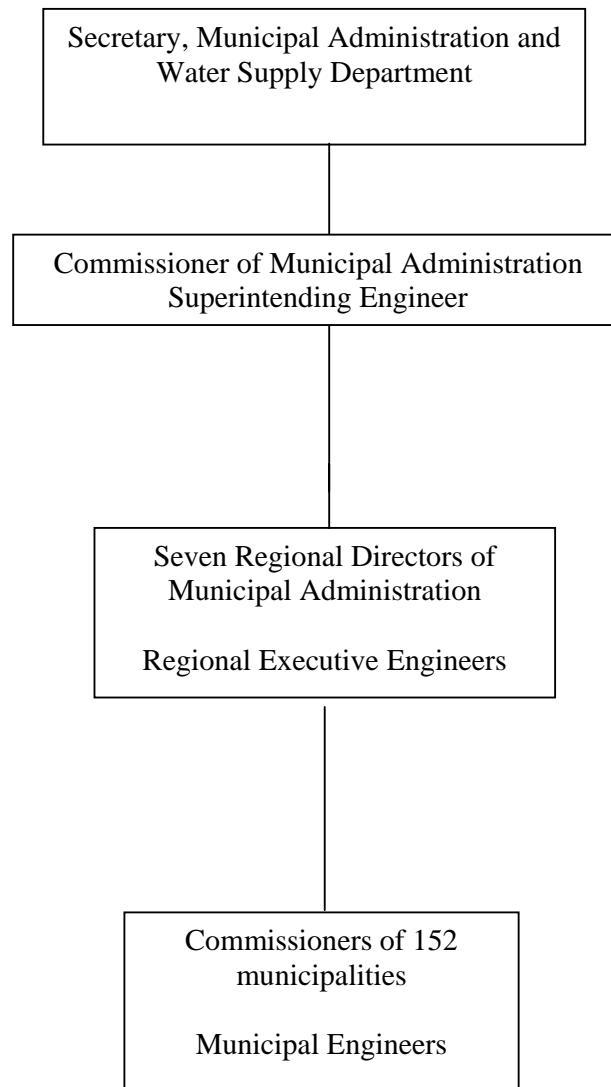
(Reference: Paragraph 1.9.5; Page 12)

Statement showing the demand, collection and balance of non-tax revenue during 2004-07 in urban local bodies (except Chennai City Municipal Corporation)

(Rupees in crore)

Category of the local body	Year	Nature of demand	Demand	Collection	Balance
Municipalities	2004-05	Arrears	44.68	24.84	19.84
		Current	115.68	89.56	26.12
		Total	160.36	114.40 (71)	45.96
	2005-06	Arrears	45.96	25.08	20.88
		Current	116.80	92.56	24.24
		Total	162.76	117.64 (72)	45.12
	2006-07	Arrears	45.12	26.75	18.37
		Current	117.20	95.17	22.03
		Total	162.32	121.92 (75)	40.40
Five Municipal Corporations	2004-05	Arrears	10.40	4.03	6.37
		Current	29.00	20.80	8.20
		Total	39.40	24.83 (63)	14.57
	2005-06	Arrears	14.57	4.25	10.32
		Current	29.15	21.90	7.25
		Total	43.72	26.15 (60)	17.57
	2006-07	Arrears	17.57	4.58	12.99
		Current	30.16	21.05	9.11
		Total	47.73	25.63 (54)	22.10
Town Panchayats	2004-05	Arrears	18.50	11.41	7.09
		Current	117.79	105.35	12.44
		Total	136.29	116.76 (86)	19.53
	2005-06	Arrears	19.53	17.28	2.25
		Current	116.23	100.34	15.89
		Total	135.76	117.62 (87)	18.14
	2006-07	Arrears	18.14	12.33	5.81
		Current	28.10	23.72	4.38
		Total	46.24	36.05 (78)	10.09

Appendix 2.1
(Reference: Paragraph 2.1.2; Page 24)
Organisational Chart



Appendix 2.2
(Reference: Paragraph 2.1.5; Page 25)
List of municipalities test checked

Sl.No.	Name of the test checked Municipality
1	Arni
2	Bodinayakanur
3	Erode
4	Kancheepuram
5	Karaikudi
6	Karur
7	Koothanallur
8	Krishnagiri
9	Nagercoil
10	Palani
11	Paramakudi
12	Sivagangai
13	Thirumangalam
14	Thiruvathipuram
15	Vandavasi

Appendix 2.3

(Reference: Paragraph 2.1.6.1; Page 26)

Details of receipt and expenditure in water supply account

(Rupees in lakh)

Sl No	Municipality	2002-03		2003-04		2004-05	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
1	Arni	83.55	125.18	79.61	95.47	80.36	63.30
2	Bodinayakanur	50.89	21.11	65.21	30.27	67.62	35.76
3	Erode	397.36	278.57	397.36	278.57	402.94	224.18
4	Kancheepuram	240.90	216.05	278.68	260.29	275.11	201.88
5	Karaikudi	148.98	120.75	136.81	150.10	83.04	26.79
6	Karur	173.75	214.33	217.74	190.82	253.05	103.97
7	Koothanallur	14.85	12.70	16.37	13.48	15.42	13.77
8	Krishnagiri	74.57	53.31	90.10	80.35	103.33	50.08
9	Nagercoil	321.25	203.37	294.60	305.47	329.61	242.79
10	Palani	147.08	83.68	160.45	166.66	199.00	111.29
11	Paramakudi	61.96	54.83	68.11	78.60	105.44	110.59
12	Sivagangai	80.96	58.98	73.54	55.94	70.34	82.20
13	Thirumangalam	30.02	43.28	28.89	96.51	28.20	82.44
14	Thiruvathipuram	33.33	31.40	31.08	32.06	54.27	29.56
15	Vandavasi	41.48	30.09	39.88	38.16	40.08	34.79
	Total	1,900.93	1,547.63	1,978.43	1,872.75	2,107.81	1,413.39

Appendix 2.4
(Reference: Paragraph 2.1.7.1; Page 27)
Water Supply Service Level

Sl. No.	Name of the Municipality	Water supply during					
		Normal season			Acute season		
		Periodicity of supply	Duration (hours)	Quantity (lpcd)	Periodicity of supply	Duration (hours)	Quantity (lpcd)
1	Arani	Once in 3 days	2	70	Once in 3 days	1.5	60
2	Bodinayakanur	Daily	1	82	Daily	1	82
3	Erode	Alternate days	2	90	Alternate days	2	90
4	Kancheepuram	Daily	2	110	Daily	2	90
5	Karaikudi	Daily	2	87	Daily	2	87
6	Karur	Alternate days	2	106	Once in 5 days	2	85
7	Koothanallur	Daily	3	113	Daily	3	113
8	Krishnagiri	Alternate days	1.5	66	Alternate days	1.5	66
9	Nagercoil	Once in 4 days	8	90	Once in a week	8	90
10	Palani	Daily	2	120	Alternate days	2	120
11	Paramakudi	Alternate days	2	50	Alternate days	2	29
12	Sivagangai	Alternate days	1.5	70	Alternate days	1.5	70
13	Thirumangalam	Alternate days	2	70	Alternate days	2	52
14	Thiruvathipuram	Alternate days	1.5	90	Alternate days	2.5	72
15	Vandavasi	Alternate days	2	84	Once in 3 days	2	84

Lpcd = litre per capita per day.

Appendix 2.5

(Reference: Paragraph 2.1.8.1; Page 29)

House Service Connections without flow control valves

Sl. No.	Name of the Municipality	Total HSCs	HSCs without flow control valves
1	Arni	5,299	5,158
2	Bodinayakanur	9,625	8,625
3	Erode	18,857	17,838
4	Kancheepuram	18,208	18,122
5	Karaikudi	9,775	9,471
6	Karur	11,048	11,048
7	Koothanallur	1,455	1,397
8	Krishnagiri	4,593	3,878
9	Nagercoil	5,229	3,815
10	Palani	6,679	5,331
11	Paramakudi	5,227	4,727
12	Sivagangai	5,034	1,002
13	Thirumangalam	3,917	3,023
14	Thiruvathipuram	661	517
15	Vandavasi	3,208	3,208
Total		1,08,815	97,160

Appendix 2.6

(Reference: Paragraph 2.1.9.1; Page 31)

Water charges and water tax arrears as on 31.03.2007

(Rupees in lakh)

Sl. No.	Name of the municipality	Water charges	Water tax
1	Arni	68.43	13.29
2	Bodinayakanur	18.35	11.42
3	Erode	5.59	93.52
4	Kancheepuram	Not furnished	Not furnished
5	Karaikudi	57.29	124.02
6	Karur	270.18	38.28
7	Koothanallur	9.48	4.46
8	Krishnagiri	32.95	33.21
9	Nagercoil	120.30	315.15
10	Palani	52.74	61.06
11	Paramakudi	37.51	22.38
12	Sivagangai	20.04	89.47
13	Thirumangalam	11.67	9.24
14	Thiruvathipuram	Not furnished	Not furnished
15	Vandavasi	19.28	18.08
	Total	723.81 or 7.24 crore	833.58 or 8.34 crore

Appendix 2.7

(Reference: Paragraph 2.1.9.1; Page 31)

Water charges due from other urban local bodies

(Rupees in lakh)

Sl. No.	Name of the Municipality	Amount
1.	Arni	15.50
2.	Karur	13.80
3.	Nagercoil	8.78
4.	Palani	26.43
5.	Sivagangai	9.10
6.	Thirumangalam	7.71
7.	Vandavasi	0.24
Total		81.56

Appendix 2.8

(Reference: Paragraph 2.1.9.2; Page 31)

Non-collection of additional deposits

(Rupees in lakh)

Sl. No.	Name of the Municipality	Amount
1.	Bodinayakanur	183.84
2.	Kancheepuram	48.87
3.	Karaikudi	123.49
4.	Karur	125.69
5.	Krishnagiri	68.89
6.	Nagercoil	251.37
7.	Sivagangai	71.10
8.	Thirumangalam	132.00
9.	Vandavasi	76.48
Total		1081.73 or 10.82 crore

Appendix 2.9

(Reference: Paragraph 2.1.10.1; Page 31)

Vacancy position in Water Supply Maintenance Staff

Sl.No	Name of the Municipality	Fitter		Pump Mechanic/ operator		Tap inspector		Fountain cleaner		Water works Super-intendent		Filter house/ bed cleaner		Filter bed operator		Electrician		Turn Cock		Meter Reader	
		SP	VP	SP	VP	SP	VP	SP	VP	SP	VP	SP	VP	SP	VP	SP	VP	SP	VP	SP	VP
1	Arni	3	2	-	-	-	-	-	-	-	-	-	-	-	-	4	2	-	-	-	-
2	Bodinayakanur	3	2	-	-	-	-	-	-	-	-	2	2	4	1	-	-	1	1	-	-
3	Erode	-	-	-	-	2	2	-	-	1	1	4	2	4	4	-	-	-	-	-	-
4	Kancheepuram	4	1	-	-	1	1	-	-	-	-	18	7	-	-	8	5	-	-	-	-
5	Karaikudi	-	-	-	-	-	-	2	1	-	-	-	-	-	-	3	3	-	-	-	-
6	Karur	3	2	-	-	-	-	-	-	-	-	-	-	-	-	8	3	7	2	-	-
7	Koothanallur	-	-	2	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	Krishnagiri	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	Nagercoil	-	-	-	-	-	-	2	1	-	-	-	-	-	-	4	2	4	3	5	3
10	Palani	2	2	-	-	-	-	2	1	-	-	-	-	-	-	2	2	-	-	-	-
11	Paramakudi	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	1	2	1	-	-
12	Sivagangai	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	Thirumangalam	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3	-	-	-	-
14	Thiruvathipuram	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	1	-	-	-	-
15	Vandavasi	4	1	-	-	-	-	-	-	-	-	-	-	-	-	2	1	-	-	-	-
Total		20	11	2	1	3	3	6	3	1	1	24	11	8	5	39	23	14	7	5	3

SP = Sanctioned Post; VP = Vacant Post

Appendix 2.10
(Reference: Paragraph 2.2.7.1; Page 36)
Collection performance of Education Tax

(Rupees in lakh)

Name of the Corporation	2002-03			2003-04			2004-05			2005-06			2006-07		
	Estimate	Collection	Shortfall	Estimate	Collection	Shortfall	Estimate	Collection	Shortfall	Estimate	Collection	Shortfall	Estimate	Collection	Shortfall
Coimbatore	506.51	542.34	---	602.80	593.88	8.92 (2)	635.00	625.97	9.03 (2)	670.50	600.00	70.50 (11)	684.20	538.66	145.54 (21)
Madurai	517.11	441.43	75.68 (15)	590.20	394.62	195.58 (33)	414.55	461.88	---	469.86	461.88	7.98 (2)	795.36	584.16	211.20 (27)
Salem	No separate EEF Budget for receipt prepared														
Tiruchirappalli	393.34	243.39	149.95 (38)	250.70	235.81	14.89 (6)	258.00	282.62	---	281.00	293.98	---	389.00	300.37	88.63 (23)
Tirunelveli	181.40	145.68	35.72 (20)	130.20	164.92	---	235.25	161.31	73.94 (31)	249.81	168.94	80.87 (32)	277.33	145.01	132.32 (48)

Figures shown in bracket represent percentage of shortfall

Appendix 2.11

(Reference: Paragraph 2.2.7.2; Page 36)

Revised estimate and actual expenditure relating to Elementary Education Fund

(Rupees in lakh)

Name of the Corporation	2002-03			2003-04			2004-05			2005-06			2006-07		
	Revised Estimate	Actual Expenditure	Shortfall	Revised Estimate	Actual Expenditure	shortfall	Revised Estimate	Actual Expenditure	Shortfall	Revised Estimate	Actual Expenditure	Shortfall	Revised Estimate	Actual Expenditure	Shortfall
Coimbatore	506.51	542.34	---	602.80	186.26	416.54	635.00	384.71	250.29	670.50	455.14	215.36	590.80	314.50	276.30
						(69)			(39)			(32)			(47)
Madurai	443.20	470.61	---	140.05	152.82	---	192.17	157.47	34.70	186.12	187.29	---	738.50	585.24	153.26
									(18)						(21)
Salem	28.80	138.01	---	62.38	13.45	48.93	208.40	92.18	116.22	199.30	79.75	119.55	155.00	41.73	113.27
						(78)			(56)			(60)			(73)
Tiruchirappalli	100.10	79.69	20.41	200.20	27.95	172.25	221.20	121.66	99.54	235.20	97.08	138.12	310.10	7.91	302.19
			(20)			(86)			(45)			(59)			(97)
Tirunelveli	10.35	18.88	---	100.00	18.68	81.32	3.59	20.95	---	20.00	14.04	5.96	114.35	124.70	---
						(81)						(30)			

Figures in brackets represent percentage of shortfall

Appendix 2.12

(Reference: Paragraph 2.2.8.2; Page 38)

Shortfall in expenditure on maintenance

(Rupees in crore)

Name of the Corporation	Performance during 2002-07				
	Amount of Education Tax collected	Minimum amount to be spent on maintenance as per norms (25 per cent of collection)	Amount actually spent	Shortfall	Percentage of shortfall
Coimbatore	29.01	7.25	2.45	4.80	66
Madurai	23.44	5.86	0.95	4.91	84
Salem	11.14	2.79	0.32	2.47	89
Tiruchirappalli	13.56	3.39	0.72	2.67	79
Tirunelveli	7.86	1.97	0.66	1.31	67
Total	85.01	21.26	5.10	16.16	76

Appendix 2.13

(Reference: Paragraph 2.2.8.2; Page 39)

Details of schools in which no works were executed during 2002-07

Sl. No.	Name of the municipal corporation	Number of schools in which no works were executed during			
		2002-07 (five years)	2003-07 (four years)	2004-07 (three years)	Total
1	Coimbatore	12	4	8	24
2	Madurai	23	--	1	24
3	Salem	10	6	9	25
4	Tiruchirappalli	10	6	6	22
5	Tirunelveli	9	3	1	13
	Total	64	19	25	108

Appendix 2.14

(Reference: Paragraph 2.2.9.4; Page 45)

Decrease/increase in students' strength

(No. of schools)

Sl. No.	Name of the municipal corporation	Students' strength in			
		Elementary education and middle schools		High and Higher secondary schools	
		Decrease	Increase	Decrease	Increase
1	Coimbatore	45	8	12	12
2	Madurai	31	7	11	11
3	Salem	31	8	3	7
4	Tiruchirappalli	40	13	1	--
5	Tirunelveli	24	5	3	1
Total		171	41	30	31

Appendix 2.15

(Reference: Paragraph 2.2.9.4; Page 45)

Decrease in students' strength

Sl. No.	Name of the municipal corporation	Students' strength					
		Elementary education schools			Higher education schools		
		2002-03	2006-07	Shortfall	2002-03	2006-07	Shortfall
1	Coimbatore	9,379	6,592	2,787 (30)	11,682	9,368	2,314 (20)
2	Madurai	2,329	1,307	1,022 (44)	8,541	6,532	2,009 (24)
3	Salem	4,954	3,776	1,178 (24)	1,609	1,343	266 (17)
4	Tiruchirappalli	2,228	1,421	807 (36)	2,359	1,585	774 (33)
5	Tirunelveli	2,223	1,505	718 (32)	349	192	157 (45)
Total		21,113	14,601	6,512 (31)	24,540	19,020	5,520 (22)

Figures in bracket represent percentage of reduction

Appendix 3.1

(Reference: Paragraph 3.1.1; Page 56)

Loss of revenue due to non collection of bus stand fee

(Rupees in lakh)

Year	Entry Fees due to be collected from the Government Transport Corporation buses	Entry Fees Actually collected from the Government Transport Corporation buses	Short collection of entry fee
2000-01(from August 2000)	6.97	1.42	5.55
2001-02*	12.12	3.45	8.67
2002-03	39.26	8.29	30.97
2003-04	39.26	6.17	33.09
2004-05	39.26	3.24	36.02
2005-06	39.26	12.31	26.95
2006-07 (up to February 2007)	35.92	23.26	12.66
Total	212.05	58.14	153.91 (or) 1.54 crore

* Rs 15/- per day per bus from 11 March 2002 onwards.

Appendix 3.2

(Reference: Paragraph 3.1.2; Page 57)

Loss of revenue due to non-revision of water charges

(Rupees in lakh)

Sl. No.	Category	No. of connections	Difference (in rupees)	Loss of revenue for the period from 1.4.2003 to 30.06.2005 (27 months)
1.	Domestic	7,611	20 (60-40)	41.10
2.	Non Domestic	826	50 (150-100)	11.15
Total				52.25

Appendix 3.3

(Reference: Paragraph 3.1.3;Page 58)

Loss of revenue due to non-investment of funds

(Rupees in lakh)

Sl.No.	Date of Deposit	Amount to be invested in Cumulative Term Deposit	Interest to be earned at 5 per cent per annum
1.	30.06.2000	14.46	5.40
2.	30.09.2000	13.15	4.69
3.	31.12.2000	14.95	5.09
4.	31.03.2001	17.80	5.77
5.	30.06.2001	2.85	0.88
6.	30.09.2001	13.74	4.02
7.	31.12.2001	12.23	3.38
8.	31.03.2002	37.27	9.73
9.	30.06.2002	15.09	3.71
10.	30.09.2002	16.20	3.74
11.	31.12.2002	19.86	4.28
12.	31.03.2003	25.89	5.20
13.	30.06.2003	11.24	2.10
14.	30.09.2003	13.62	2.34
15.	31.12.2003	32.89	5.18
16.	31.03.2004	27.38	3.94
17.	30.06.2004	10.04	1.31
18.	30.09.2004	20.35	2.37
19.	31.12.2004	16.98	1.74
20.	31.03.2005	30.36	2.71
21.	30.06.2005	7.21	0.55
22.	31.03.2006	52.82	1.98
23.	30.06.2006	15.24	0.38
24.	30.09.2006	11.40	0.14
Total			80.63

Appendix 3.4
(Reference: Paragraph 3.1.4 (a); Page 60)
Loss of anticipated revenue

Location of the shopping complex	No. of shops not leased out		Rent fixed per month		Period	Loss of anticipated revenue (Rupees in lakh)
	Ground Floor	First Floor	Ground Floor	First Floor		
			Rs.	Rs.		
Shops at the backside of the hospital	4	13	5,500	5,000	March 2005 - January 2006 (11 months)	9.57
			3,250	3,000	February 2006 - March 2007 (14 months)	7.28
Shops at the eastern side of the hospital	9	9	5,500	4,900	October 2005 - March 2007 (18 months)	16.85
Shops at mini market complex	14	-	2,000*	3,000*	November 2004 - June 2005 (8 months)	2.43
			900*	1,300*	July 2005 - August 2006 (14 months)	1.96
			720*	1,000*	September 2006 - March 2007 (7months)	0.78
Total						38.87

* with reference to the area of the shops.

Appendix 3.5

(Reference: Paragraph 3.1.5;Page 61)

Non-collection of Property Tax from Bharat Sanchar Nigam Limited

(in rupees)

Classification of Building : Commercial	
Basic Value of the building (1 sq.ft. = 0.092903 sq.m.; 5,492 sq.m. = 59,115 sq.ft.) (59,115 sq.ft. x Rs 8 per sq.ft.)	4,72,920
*Add: 200 <i>per cent</i> of basic value for location (Commercial buildings in areas with basic amenities)	9,45,840
*Add: 60 <i>per cent</i> of basic value for type of building (RCC roof with cement/mosaic/ceramic tile flooring)	2,83,752
*Add: 20 <i>per cent</i> of basic value for age of the building (21 to 30 years)	94,584
Annual Value	17,97,096
Half yearly Property Tax @ 17.35 <i>per cent</i> on annual value	3,11,796
Loss of revenue due to non levy of Property Tax (from II half year of 2000-01 to II half year of 2006-07)	40,53,348
Loss of revenue due to non levy of Property Tax (from II half year of 2000-01 to II half year of 2006-07)	40,53,348
	Or
	40.53 lakh

*As provided in the guidelines of Tiruchirappalli City Municipal Corporation for calculation of Property Tax with effect from 1 October 1998

Appendix 3.6
(Reference: Paragraph 3.1.6; Page 62)
Short levy of Property Tax

(Rupees in lakh)

Particulars	Property Tax due per half year				
	2001-02	2002-03	2003-04	2004-05	Total
Name of the assessee:					
Sree Shyam Sayee Corporation Pvt. Ltd., Chennai 600 014					
Names of theatres:					
1. Sathyam	1.83	2.22	2.50	2.81	9.36
2. Santham	1.01	1.11	1.11	1.11	4.34
3. Subham	0.39	0.47	0.60	0.69	2.15
4. Sree	0.88	0.88	0.89	0.92	3.57
5. Studio-5	0.37	0.37	0.38	0.38	1.50
Total	4.48	5.05	5.48	5.91	20.92
Property Tax actually collected	2.62	2.62	2.62	2.62	10.48
Short collection per half year	1.86	2.43	2.86	3.29	10.44
Short collection for the year	3.72	4.86	5.72	6.58	20.88

Appendix 3.7
(Reference: Paragraph 3.2.1; Page 65)
Avoidable payment of interest

(Rupees in lakh)

Period	Number of months	Difference in interest rate (in per cent)	Avoidable interest payment
June 2003 to July 2003	2	3.5 (14.5 – 11)	4.38
August 2003 to March 2004	8	4 (14.5 – 10.5)	20.00
April 2004 to January 2006	22	5 (14.5 – 9.5)	68.75
Total			93.13

Appendix 3.8

(Reference: Paragraph 3.2.2; Page 66)

Interest earned on investments and interest paid towards loans for the period 2003-06

(a) Interest earned on investments for the period 2003-06

(Rupees in lakh)

Sl.No.	Period of investment		Amount invested	Interest earned
	From	To		
1.	30.03.2003	29.03.2006	59.03	10.07
2.	07.04.2003	06.04.2006	148.90	25.42
3.	31.03.2003	31.03.2006	50.00	8.60
4.	26.03.2003	27.01.2006	51.57	8.90
5.	26.03.2003	27.01.2006	51.57	8.90
6.	26.03.2003	27.01.2006	51.57	8.90
7.	27.03.2003	26.06.2005	51.57	6.63
8.	27.03.2003	26.06.2005	51.57	6.63
9.	27.03.2003	30.03.2006	51.57	9.15
10.	28.03.2003	30.03.2006	50.00	8.63
11.	28.03.2003	30.03.2006	50.00	8.63
12.	26.02.2003	05.11.2005	100.00	15.42
			767.35	125.88

(b) Interest paid towards loans for the period 2003-06

(Rupees in lakh)

Sl.No.	Loan amount outstanding as of April 2003	Interest paid			
		2003-04	2004-05	2005-06	Total
1.	137.43*	21.29	11.65	9.45	42.39
2.	271.59	13.15	11.99	10.83	35.97
3.	304.27	31.91	24.96	20.62	77.49
Total	713.29	66.35	48.60	40.90	155.85

* Consolidated TUFIDCO loan as of December 2003

Avoidable payment of interest: Rs 155.85 lakh (-) Rs 125.88 lakh = Rs 29.97 lakh.