

ANNEXURES

Annexure 1

(Reference: Paragraph No.1.1)

List of Functions devolved to Urban Local Bodies through 74th Constitutional Amendment Act

Sl.No.	Functions
1.	Urban planning including town planning.
2.	Regulation of land-use and construction of buildings.
3.	Planning for economic and social development.
4.	Roads and bridges.
5.	Water supply for domestic, industrial and commercial purposes.
6.	Public health, sanitation conservancy and solid waste management.
7.	Fire services.
8.	Urban forestry, protection of the environment and promotion of ecological aspects.
9.	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10.	Slum improvement and upgradation.
11.	Urban poverty alleviation.
12.	Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13.	Promotion of cultural, educational and aesthetic aspects.
14.	Burials and burial grounds; cremations, cremation grounds.
15.	Cattle pounds; prevention of cruelty to animals.
16.	Vital statistics including registration of births and deaths.
17.	Public amenities including street lighting, parking lots, bus stops and public conveniences.
18.	Regulation of slaughter houses and tanneries.

Annexure 2
(Reference: Paragraph No.1.5)
List of Sampled Units

Sl. No.	Name of the Urban Local Bodies	Grade
	Pilot study	
1	Greater Chennai Corporation	
2	Pallavapuram Municipality	
3	Thirumazhisai Town Panchayat.	
	Corporations	
1	Greater Chennai Corporation	
2	Madurai	
3	Coimbatore	
4	Trichy	
	Municipalities	
1	Kumbakonam	Special
2	Nagapattinam	Selection
3	Thuvakudi	Grade II
4	Tiruvarur	Grade I
5	Avadi (converted into Corporation from 2019)	Special
6	Vaniyambadi	Selection
7	Tiruvathipuram	Grade II
8	Arani	Grade I
9	Rajapalayam	Special
10	Virudhunagar	Selection
11	Ambasamudram	Grade II
12	Tenkasi	Grade I
13	Udhagamandalam	Special
14	Udumalaipettai	Selection
15	Vellakoil	Grade II
16	Palladam	Grade I
	Town Panchayats	
1	Velankanni	Special
2	Valangaiman	Selection
3	Perumagalur	Grade II
4	Swamimalai	Grade I
5	Annamalai Nagar	Special
6	Thiagadurgam	Selection
7	Killai	Grade II
8	Thiruvannainallur	Grade I
9	TNPL Pugalur	Special
10	Puliyur	Selection
11	Eriodu	Grade II
12	Uppidamangalam	Grade I
13	Madukkarai	Special
14	Irugur	Selection
15	Idikarai	Grade II
16	Dhaliyur	Grade I

Annexure 3
(Reference: Paragraph No. 2.1.1)
Compliance through State Legislations

Provision of Constitution of India	Requirement as per provision of Constitution of India	Provisions of the State Legislations
Article 243Q	Constitution of Municipalities: It provides for constitution of three types of Municipalities namely a Nagar panchayat for transitional area, a Municipal council for a smaller area and a Municipal Corporation for larger urban area	Section 3P, 3Q, 4 Chapter II of Tamil Nadu District Municipalities (TNDM) Act, 1920 and the respective Municipal Corporation Act
Article 243R	Composition of Municipalities: All the seats in a Municipality shall be filled by direct election and by persons with special knowledge in Municipal Administration nominated by the Government. The legislature of State may, by law, provide for representation to the Municipality, Members of parliament and legislative Assembly whose constituencies lie within the municipal area and Members of the council of states and State legislative council who are registered as electors within the city	Section 7 Chapter III of TNDM Act, 1920 and the respective Municipal Corporation Act
Article 243S	Constitution and composition of Wards Committee: This provides constitution of wards committees in all municipalities with a population of three lakh or more	Section 24-B to 24-E Chapter II of TNDM Act, 1920 and Respective Municipal Corporation Act
Article 243T	Reservation of Seats: The seats to be reserved for schedule caste (SC)/Scheduled Tribe (ST), Women	Section 3-I Chapter I-A of TNDM Act, 1920 and respective Municipal Corporation Act
Article 243U	Duration of Municipalities: The municipality has a fixed tenure of 5 years from the date of its first meeting and re-elections to be held within the six months of end of tenure	Section 3-G, Chapter I-A and 3-U of Chapter I-B of TNDM Act, 1920 and the respective Corporation Act
Article 243V	Disqualification of membership: A person shall be disqualified for a member of a municipality. If he is so disqualified by or under any law for the time being in force for the purposes of election of the legislature of the state concerned. If he is so disqualified by or under any law made by legislature of the state.	Section 49, 49-A & 50 Chapter- IV of TNDM Act, 1920 and the respective Municipal Corporation Act
Article 243W	Powers, authority and responsibilities of the Municipalities: All municipalities would be empowered with such powers as may be necessary to enable them to function as effective institutions of self-government. The State Government shall entrust with such powers and authority to enable them to carry out the responsibilities in relation to the 12 th Schedule.	Chapter V to XI of TNDM Act, 1920 and the respective Municipal Corporation Act

Provision of Constitution of India	Requirement as per provision of Constitution of India	Provisions of the State Legislations
Article 243X	Power to impose taxes by and funds of the municipalities: <ul style="list-style-type: none"> • Municipalities would be empowered to levy and collect the taxes, fees duties <i>etc.</i> • Grant-in-aid would be given to the municipalities from the state • Constitution of funds for crediting and withdrawal of moneys by the municipality 	Section 78, Chapter VI of TNDM Act, 1920 and the respective Municipal Corporation Act
Article 243Y read with Article 243I	Finance Commission: The State Government shall constitute finance commission for: <ul style="list-style-type: none"> • Review the financial position of the Municipalities and taking such steps that help in boosting the financial condition of the Municipal bodies. • Distributing between the State and the Municipalities of the net proceeds of the taxes, fees, tolls and duties that are charged by the State Government. • Allotting the funds to the municipal bodies in the state from the consolidated fund of the State Government. 	Section 124-B Chapter VI of TNDM Act, 1920, Section 162-A of Chennai City Municipal Corporation Act, 1919 and the respective Municipal Corporation Act
Article 243Z	Audit on accounts of Municipalities: This provides provision for maintenance of accounts by the Municipalities and the auditing of such accounts.	Section 122 Chapter VI of TNDM Act, 1920 and the respective Municipal Corporation Act
Article 243ZA	Election to the Municipalities: The Superintendence, direction and control of all procedure of election of the Municipalities shall be vested in the State Election Commission (SEC)	Section 3-H Chapter I-A of TNDM Act, 1920 and the respective Municipal Corporation Act
Article 243ZD	Committee of District Planning: <ul style="list-style-type: none"> • Constitution of District Planning committee at district level • Composition of District planning committee • Preparation of draft development plan and forwarded to the Government. 	Section 241 of the Tamil Nadu Panchayat Act, 1994 and Section 24A of TNDM Act, 1920
Article 243ZE	Committee for Metropolitan planning: Provision for constitution of Metropolitan Planning Committee (MPC) in every Metropolitan area with a population of 10 lakhs or more to prepare a draft development plan for metropolitan area as a whole.	Section 2 (d) of Metropolitan Planning Committee Act 2009 and Section 27-B of Chennai City Municipal Corporation Act, 1919.

Source: Provisions of the relevant Acts

Annexure 4

(Reference: Paragraph No. 2.3)

Overriding powers of State Government over ULBs

Sl. No.	Provision of the Act	Gist of the provision
1	Section 24 - TWAD Board Act, 1970	Power of Government to direct the Board to prepare and execute any scheme
2	Section 27 - TWAD Board Act, 1970	Power of Local Authority to undertake schemes
3	Section 36 – The Tamil Nadu District Municipalities Act 1920	Power to suspend or cancel resolution <i>etc.</i> , under this Act
4	Section 40 – The Tamil Nadu District Municipalities Act 1920	State Government to remove Chairman or Vice Chairman
5	Section 41 - The Tamil Nadu District Municipalities Act 1920	State Government's power to dissolve Council
6	Section 72 read with 76-A - The Tamil Nadu District Municipalities Act 1920	Filling up of the appointment of Health Officer, Engineer or Electrical Engineer and Power of State Government to appoint Health Officer, Engineer or Electrical Engineer
7	Section 73-A - The Tamil Nadu District Municipalities Act 1920	Power of State Government to transfer officers and servants of Municipalities or Corporations
8	Section 81-A (1) - The Tamil Nadu District Municipalities Act 1920	Levy of property tax on a direction by Government
9	Section 42, 43 to 44 of the Chennai City Municipal Corporation Act, 1919	State Government's power to direct the taking of action State Government's power to appoint a person to take action in default at the expense of corporation Power to suspend or cancel resolution <i>etc.</i> , under this Act

Source: Provisions of Relevant Act

Annexure 5
(Reference: Paragraph No. 2.4)
Status of functional responsibilities

	Role	Sl.No.	Functions
Corporations and Municipalities			
A	Functions where ULB has full jurisdiction	1	Burials and burial grounds; cremations, cremation grounds
		2	Cattle pounds; prevention of cruelty to animals
		3	Regulation of slaughter houses and tanneries
B	ULBs as mere implementing agencies	1	Planning for economic and social development
		2	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
		3	Urban poverty alleviation
C	Function with dual role	1	Roads and bridges
D	Functions with minimal role and / or having overlapping jurisdictions with State departments and / or parastatals	1	Regulation of land-use and construction of buildings
		2	Water supply for domestic, industrial and commercial purposes
		3	Public health, sanitation conservancy and solid waste management
		4	Urban forestry, protection of the environment and promotion of ecological aspects
		5	Provision of urban amenities and facilities such as parks, gardens, playgrounds
		6	Promotion of cultural, educational and aesthetic aspects
		7	Vital statistics including registration of births and deaths
		8	Public amenities including street lighting, parking lots, bus stops and public conveniences
E	Functions with no role for ULBs	1	Urban planning including town planning
		2	Slum improvement and upgradation
Town Panchayats			
A	Functions where ULB has full jurisdiction	1	Urban poverty alleviation.
		2	Provision of urban amenities and facilities such as parks, gardens, playgrounds.
		3	Burials and burial grounds, cremations grounds.
		4	Cattle pounds; prevention of cruelty to animals.
		5	Vital statistics including registration of births and deaths.
		6	Public amenities including street lighting, parking lots, bus stops and public conveniences
		7	Regulation of slaughter house and tanneries
B	Function with dual role	1	Roads and bridges
		2	Water supply for domestic, industrial and commercial purpose
		3	Public health, sanitation conservancy and solid waste management
C	Functions with limited role	1	Urban planning including town planning.
		2	Regulation of land use and construction of buildings
D	Functions with no role for ULBs	1	Planning for economic and social development.
		2	Urban forestry protection of environment and promotion of ecological aspects
		3	Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded
		4	Slum improvement and upgradation.
		5	Promotion of cultural, educational and aesthetic aspects

Source: Details furnished by Department

Annexure 6
(Reference: Paragraph No. 2.5.2)
Details of constitution of SFCs

Details	First SFC	Second SFC	Third SFC	Fourth SFC	Fifth SFC
Date of constitution	23.4.1994	1.12.1999	1.12.2004	1.12.2009	1.12.2014
G.O. in which constituted	G.O Ms.No.350 Fin (Res) Dept dt 23.4.1994 & G.O Ms.No.161 RD Dept dt.6.9.1994	G.O Ms No 518 Fin (Res) Dept dt 1.12.1999	G.O Ms No 573 Fin (Res) Dept dt.1.12.2004	G.O Ms No 549 Fin (Res) Dept dt 1.12.2009	G.O No.281 dt.1.12.2014
G.O. in which TOR issued	G.O.MsNo.350 Fin(Re)Dept dt.23.4.1994	G.OMs.No.103 Fin(Res) Dept dt.3.3.2000	G.OMs.No584 Fin (Res) Dept dt 14.12.2004	G.OMs.No.549 Fin(Res)Dept dt1.12.2009	G.O No.281 dt.1.12.2014
Due date for submission of report	31.10.1995	31.10.2001	31.5.2006 term extended till 30.9.2006	31.5.2011 extended upto 30.9.2011	31.5.2016 extended upto 31.12.2016
Actual date of submission of report	29.11.1996	21.5.2001	30.9.2006	29.9.2011	27.12.2016
Delay (in days)	394	---	Nil	Nil	Nil
ATR placed in Assembly	28.4.1997	8.5.2002	10.5.2007	14.5.2013	24.3.2017
Period during which SFC recommendations were implemented	1997-98 to 2001-02	2002-03 to 2006-07	2007-08 to 2011-12	2012-13 to 2016-17	2017-18 to 2021-22

Source: Details furnished by Department

Annexure 7

(Reference: Paragraph No. 2.5.2.1)

Details of recommendations of State Finance Commissions

SFC	RECOMMENDATIONS					
	Total	Accepted	Not Accepted	Under Examination	Accepted in principle	Others
FIRST	413	115	98	2	129	69
SECOND	386	283	64	39	--	--
THIRD	308	132	80	64	9	23
FOURTH	130	112	7	5	3	3
FIFTH	161	144	7	-	-	10*
	* Accepted with modification					

Source: Details furnished by Department

Annexure 8

(Reference: Paragraph No. 2.6)

Composition of Urban Local Bodies

Formation of Councils

As per Section 6 of (Chapter 3) of District Municipalities Act 1920 the Municipal council shall by the name of the municipality, be a body corporate, shall have perpetual succession and a common seal and subject to any restriction or qualification imposed by this or any other enactment shall be vested with the capacity of suing or being sued in its corporate name, of acquiring, holding and transferring property moveable or immovable, of entering into contracts and of doing all things necessary for the purpose of its constitution.

The council shall consist of such numbers of the councilor (exclusive of its chairman) as may be determined by state government by its notification. The maximum and the minimum being 52 and 15 respectively and should be registered as electors within the area of the municipality. Seats shall also be reserved for persons belonging to scheduled caste and scheduled tribe in the requisite proportion

Chairman

The chairman shall be elected by the persons whose name appear in the electoral roll relating to municipality from among themselves provided that no councilor shall be eligible to stand for election as chairman vice-versa. The term of office is five years.

Functions of the Chairman

The Chairman of the Municipal Council shall — (a) make arrangements for the election of the Vice-Chairman ; (b) convene the meetings of the Council ; and (c) perform all the duties and exercise all the powers specifically imposed or conferred on the Chairman by this Act..

Functions of the Executive Authority

The Executive Authority of the Municipal Council shall — (a) carry into effect the resolutions of the Council; (b) furnish to the Council such periodical reports regarding the progress made in carrying out the resolutions of that body in the collection of taxes as the Council may direct; and (c) perform all the duties and exercise all the powers specifically imposed or conferred on the Executive Authority by this Act and subject, whenever it is hereinafter expressly so provided, to the sanction of the Council, and subject to all other restrictions, limitations and conditions hereinafter imposed, exercise power for the purpose of carrying out the provisions of this Act and be directly responsible for the due fulfillment of the purposes of this Act.

Rights of Chairman where a Commissioner has been appointed

In the case of Municipalities included in Schedule IX or notified under sub-section (1) of Section 12-C, the Chairman shall have full access to all the records of the Municipal Council and no official correspondence between the Council and the State Government shall be conducted except through the Chairman. The Chairman shall be bound to transmit communications addressed through him by the Commissioner to the State Government or by the State Government to the Commissioner.

Elected representatives in ULBs

As mandated by the 74th Constitutional Amendment Act, the elections to the ULBs were conducted on 17th and 19th October 2011 wherein Mayors and Municipal Chairpersons were elected directly by the

people and they assumed their offices on 25 October 2011. Accordingly there were 664 Mayors/Chairmans and 12,820 Councillors.

However, their term of office ended in October 2016. As elections were not conducted till date the objective of the 74th CAA viz., local governance at the grass root level could not be achieved.

Municipal Commissioners

A Commissioner shall be appointed by the State Government in the case of each Municipality included in Schedule IX and in the case of any other Municipality notified by the State Government in this behalf. Every notification issued under this sub-section shall specify the reasons therefor.

The Commissioner shall be a whole time officer of the Municipality and shall not undertake any work unconnected with his office without the sanction of the Municipal Council and the State Government.

Rights and duties of the Commissioner

(a) The Commissioner shall have the right to attend the meetings of the Council or any committee thereof, and take part in the discussions but shall not have the right to move any resolution or to vote.

(b) He shall attend any meeting of the Council or of any committee, if required to do so by the Chairman.

In the case of Municipalities included in Schedule IX or notified under sub-section (1) of Section 12-C, the officers and servants of the Municipal Council shall be subordinate to the Commissioner.

Subject to any directions given or restrictions imposed by the State Government or the Municipal Council, the Commissioner may, by order in writing, delegate any of his functions to any officer or servant of the Council or to any servant of the Government. The exercise or discharge of any functions so delegated shall be subject to such restrictions, limitations and conditions as may be laid down by the Commissioner and shall also be subject to his control and revision.

Ward Committee

There shall be constituted by the State Government, a wards committee or committees consisting of one or more wards within the territorial area of the Municipality having population of three lakhs or more. Each wards committee shall consist of all the Councillors of the Municipality representing the wards within the territorial area of the wards committee. Where a wards committee consists of (a) one ward, the Councillor representing the ward in the Municipality; (b) two or more wards, one of the Councillors representing such wards in the Municipality elected by the members of the Wards committee, shall be the chairperson of that committee.

The functions and duties of the ward committee, and the procedure to be adopted by such committee for transaction of its business shall be such as may be prescribed. The duration of the ward committee shall be co-extensive with the duration of the Municipal Council.

Annexure 9

(Reference: Paragraph No. 2.7)

SFC Recommendations on Devolution of finances

The Commissions recommended Horizontal and vertical sharing pattern among three tiers of ULBs and the same was accepted by the State Government as detailed below:

Horizontal Sharing Pattern

State Finance Commission	SOTR Allocation (per cent)	Sharing Ratio between RLBs and ULBs	Accepted by Government after modification	Award Period
1 st SFC	8	60:40	60:40	1997-98 to 2001-02
2 nd SFC	8	58:42	58:42	2002-03 to 2006-07
3 rd SFC	10	58:42	58:42	2007-08 to 2011-12
4 th SFC	10	56:44	58:42	2012-13 to 2016-17
5 th SFC	10	56:44	56:44	2017-18 to 2021-22

Vertical Sharing pattern

(in percentage)

SFC	As per Recommendation			Accepted by Government		
	Municipal Corporation	Municipality	Town Panchayat	Municipal Corporation	Municipality	Town Panchayat
First	31	31	38	31	31	38
Second	33	32	35	31	34	35
Third	30	41	29	30	41	29
Fourth	40	29	31	40	31	29
Fifth	40	29	31	40	29	31

System of devolution of Funds

Gross State's own Tax Revenue (SOTR) - (A)	XXXXXX
Less (B)	XXXXXX
- Cost of collection of Commercial Taxes, State Excise, Taxes on Vehicles and Stamp Duty and Registration Fees	
-Tax collection and infrastructure – Surcharge on Sales Tax	
- Surcharge under Motor Vehicles Tax Act	
- Stamp Duty	
- Stamp Duty Transfer of amount to Fund for Priority Schemes in Rural Areas	
- Stamp Duty contribution	
- Stamp Duty Grants	
Net SOTR = (A) – (B)	XXXXX
Less	
1. Incentive	5 per cent of Net SOTR
2. Special Grants TNIUS	Lump sum grant of ₹.5.00 crore per year
Net devolution for ULBs	XXXXXX
Corporations (D)	40 per cent
Capital Grant Fund	15 per cent of (D)

Gross State's own Tax Revenue (SOTR) - (A)	XXXXXX
Operation and Maintenance Gap Filling Fund	5 per cent of (D)
Municipalities (E)	29 per cent
Capital Grant Fund	15 per cent of (E)
Operation and Maintenance Gap Filling Fund	5 per cent of (E)
Town Panchayat (F)	31 per cent
Capital Grant Fund	15 per cent of (F)
Operation and Maintenance Gap Filling Fund	5 per cent of (F)

Annexure 10
(Reference: Paragraph No. 2.8)
Income Statement of Urban Local Bodies

Greater Chennai Corporation															(₹ in crore)		
Year	Tax	Non-tax	Assigned revenue	Miscellaneous income	SFC grant	CFC grant	IGFF, O&M and PG	Goi grants for schemes (TN & GoI)	Capital receipt (Loan)	Total receipt	Own revenue including assigned revenue	Own revenue (tax&non tax&Misc income)	Percentage of own revenue including Assigned revenue to total receipts	Percentage of Grants to total revenue	Percentage of loan to total revenue	Percentage of loan to own source of revenue	
2015-16	821.97	304.86	158.27	815.51	460.69	116.92	0	632.82	159.78	3,470.82	2,100.61	1,942.34	60.52	16.64	4.60	7.61	
2016-17	934.94	301.40	177.40	375.84	501.24	181.03	53.32	501.12	807.87	3,834.16	1,789.58	1,612.18	46.67	19.19	21.07	45.14	
2017-18	1,018.54	381.81	42.66	388.75	577.40	224.42	0	373.01	895.26	3,901.85	1,831.76	1,789.10	46.95	20.55	22.94	48.87	
2018-19	1,325.72	466.55	48.37	554.07	668.68	245.04	0	655.82	215.59	4,179.84	2,394.71	2,346.34	57.29	21.86	5.16	9.00	
2019-20	1,439.14	463.70	144.75	447.57	444.45	375.32	0	1,282.98	3.51	4,601.42	2,495.16	2,350.41	54.23	17.82	0.08	0.14	
Total	5,540.31	1,918.32	571.45	2,581.74	2,652.46	1,142.73	53.32	3,445.75	2,082.01	19,988.09	10,611.82	10,040.37	53.09	19.25	10.42	19.62	

Municipal Corporations excluding Greater Chennai Corporation															(₹ in crore)		
Year	Tax	Non-tax	Assigned revenue	SFC grants	CFC Grants	IGFF, O&M and PG	Goi grants for schemes	Capital receipt (Loan)	Total receipt	Own source of revenue including assigned revenue	Own revenue (tax&non-tax)	Percentage of own revenue including Assigned revenue to total receipts	Percent-age of Grants to total revenue	Percent-age of loan to total revenue	Percentage of loan to own source of revenue		
2015-16	553.90	478.98	130.67	655.07	199.09	138.10	674.14	172.16	3,002.11	1,163.55	1,032.88	38.76	33.05	5.73	14.80		
2016-17	596.47	490.17	137.60	712.84	256.55	212.99	589.44	295.35	3,291.41	1,224.24	1,086.64	37.20	35.92	8.97	24.10		
2017-18	641.95	630.42	108.08	638.40	281.16	300.95	612.69	429.93	3,643.58	1,380.45	1,272.37	37.89	33.50	11.80	31.10		
2018-19	867.71	745.48	140.37	739.43	339.83	352.02	621.58	39.21	3,845.63	1,753.56	1,613.19	45.60	37.22	1.02	2.20		
2019-20	935.54	759.48	119.16	939.63	414.96	346.01	215.73	93.20	3,823.71	1,814.18	1,695.02	47.45	44.48	2.44	5.10		
Total	3,595.57	3,104.53	635.88	3,685.37	1,491.59	1,350.07	2,713.58	1,029.85	17,606.44	7,335.98	6,700.10	41.67	37.07	5.85	14.03		

Municipalities

Year	Tax	Non-tax	Assigned revenue	SFC Grants	CFC grants	IGFF, O&M and PG	Goi grants for schemes	Capital receipt (loan)	Total receipt	Own Revenue including Assigned revenue	Own source of revenue	Percentage of own revenue including Assigned revenue to total receipts	Percentage of Grants to total revenue	Percentage of loan to total revenue	Percentage of loan to own source of revenue
2015-16	365.68	387.94	156.09	865.16	244.91	102.35	424.87	130.30	2,677.30	909.71	753.62	33.98	45.29	4.87	14.32
2016-17	388.41	394.74	154.27	939.66	339.12	229.10	371.50	250.28	3,067.08	937.42	783.15	30.56	49.16	8.16	26.70
2017-18	454.16	438.98	140.16	881.47	366.54	220.37	386.15	174.21	3,062.04	1,033.30	893.14	33.75	47.95	5.69	16.86
2018-19	644.92	567.92	126.70	1,020.87	424.03	255.12	391.75	208.10	3,639.41	1,339.54	1,212.84	36.81	46.71	5.72	15.54
2019-20	505.46	503.69	146.80	1,003.45	572.95	250.87	135.96	184.58	3,303.76	1,155.95	1,009.15	34.99	55.31	5.59	15.97
Total	2,358.63	2,293.27	724.02	4,710.61	1,947.55	1,057.81	1,710.23	947.47	15,749.59	5,375.92	4,651.90	34.13	48.99	6.02	17.62

Town Panchayat

Year	Tax	Non-tax	Assigned revenue	SFC grants	CFC Grants	IGFF, O&M and PG	Goi grants for schemes	Capital receipt (Loan)	Invest ments	Total receipt	Own revenue including assigned revenue	Own revenue (tax&non-tax)	Percentage of own revenue including Assigned revenue to total receipts	Percentage of Grants to total revenue	Percentage of loan to total revenue	Percentage of loan to own source of revenue
2015-16	160.15	225.16	145.74	803.24	229.11	98.43	100.00	8.59	10.02	1,770.42	531.05	385.31	30.00	63.87	0.49	1.62
2016-17	171.78	254.85	237.61	889.54	317.24	170.03	130.00	3.51	15.32	2,174.56	664.24	426.63	30.55	63.31	0.16	0.53
2017-18	182.82	275.05	147.02	942.26	391.82	235.56	130.00	1.95	8.15	2,306.48	604.89	457.87	26.23	68.05	0.08	0.32
2018-19	266.36	354.10	171.07	1091.27	453.27	272.83	273.29	1.29	12.85	2,883.48	791.53	620.46	27.45	63.03	0.04	0.16
2019-20	221.53	363.54	158.55	1072.66	612.47	268.16	330.75	1.40	11.36	3,029.06	743.62	585.07	24.55	64.49	0.05	0.19
Total	1,002.64	1,472.70	859.99	4,798.97	2,003.91	1,045.01	964.04	16.74	57.70	12,164.00	3,335.33	2,475.34	27.42	64.52	0.14	0.50

Source: Details furnished by Department

Annexure 11

(Reference: Paragraph No. 2.9)

Details of Gross Devolution and the Net Devolution to Urban Local Bodies

(₹ in crore)

ULB	Year	Gross Devolution	Directorate of Local Fund Audit (for pension payments and others)	Others like TWAD, CMWSSB TUFIDCO, etc.	Net Devolution to ULBs	Percentage of Net to Gross Devolution
Corporations	2015-16	1,115.80	49.17	159.74	906.89	81.28
	2016-17	1,214.11	49.55	190.59	973.97	80.22
	2017-18	1,215.82	50.40	177.08	988.34	81.29
	2018-19	1,408.10	55.03	225.53	1,127.54	80.08
	2019-20	1,384.07	56.55	375.31	952.21	68.80
Municipalities	2015-16	865.16	195.68	121.63	547.85	63.32
	2016-17	939.66	234.47	114.99	590.19	62.81
	2017-18	881.47	235.28	80.19	566.00	64.21
	2018-19	1,020.87	296.48	80.09	644.30	63.26
	2019-20	1,003.45	337.36	105.46	560.63	55.87
Town Panchayats	2015-16	803.24	62.46	56.01	684.77	85.00
	2016-17	889.54	49.12	76.26	764.16	86.00
	2017-18	942.26	75.34	189.40	677.52	72.00
	2018-19	1,091.27	120.02	68.98	902.27	83.00
	2019-20	1,072.60	82.22	60.32	930.06	87.00

Source: Details furnished by Department

Annexure 12

(Reference: Paragraph No. 2.9.1)

Details of Gross and Net Devolution

(₹ in crore)

Year	Gross SOTR	Net SOTR	Devolution Amount (10 per cent of Net SOTR)	Devolution share* to be made to ULBs at 42 per cent /44 per cent	Actual Devolution made to ULBs	Short release	Percent age of short release
2015-16	80,476.08	78,609.29	7,860.93	3,301.59	3,123.88	177.71	5.38
2016-17	85,941.41	84,176.76	8,418.68	3,535.84	3,385.00	150.84	4.27
2017-18	93,736.61	91,503.61	9,150.36	4,026.16	3,796.43	229.73	5.71
2018-19	1,05,534.00	1,03,142.90	10,314.00	4,538.00	4,410.23	127.77	2.82
2019-20	1,20,809.30	1,17,706.33	11,770.00	5,179.00	4,558.16	620.84	11.99
Total				20,580.59	19,273.70	1,306.89	
* The share of devolution for ULBs was 44 per cent from 2017-18 onwards							
Source: Details furnished by Finance Department							

Annexure 13**(Reference: Paragraph No. 2.10.2)****Details of Performance Grant due****(₹ in crore)**

Year	Performance Grant due
2017-18	365.37
2018-19	414.92
2019-20	543.31
Total	1,323.60

Source: Data furnished by Department

Annexure 14

(Reference: Paragraph No. 2.12)

Major own source of revenue

(₹ in crore)

Head of Receipts (Demand)	Nature of ULBs	2017-18	2018-19	2019-20
Property Tax	GCC	604.17	692.14	508.05
	Corporations	882.24	1,255.08	1,014.63
	Municipalities	640.14	947.96	735.40
	Town Panchayats	134.52	214.37	173.16
Total		2,261.07	3,109.55	2,431.24
Professional Tax	GCC	290.78	356.5	385.47
	Corporations	91.75	96.33	103.34
	Municipalities	74.79	78.37	83.73
	Town Panchayats	51.85	65.06	53.71
Total		509.17	596.26	626.25
Non-Tax receipts	GCC	329.85	393.59	344.24
	Corporations	72.31	91.96	105.92
	Municipalities	133.07	156.43	180.71
	Town Panchayats	153.33	179.94	153.29
Total		688.56	821.92	784.16
Overall Own Source of Revenue		4,850.40	6,279.34	6,208.91

Source: Data furnished by Department

Annexure 15

(Reference: Paragraph No. 2.12.1)

Increase in Assessments

Nature of ULBs	Assessments (in nos.)		Property Tax Demand (₹ in crore)		
	2018-19	2019-20	2018-19	2019-20	Difference
GCC	12,32,882	12,78,035	692.14	508.05	184.09
Corporations	23,59,495	24,06,707	1,255.08	1,014.63	240.45
Municipalities	24,08,084	24,54,123	947.96	735.40	212.56
Town Panchayats	27,13,615	27,42,716	214.37	173.16	41.21
Total	87,14,076	88,81,581	3,109.55	2,431.24	678.31

Source: Details furnished by Department

Annexure 16
(Reference: Paragraph No. 2.16(i))
Own Source of Revenue to Total Expenditure

(₹ in crore)

	2015-16	2016-17	2017-18	2018-19	2019-20	Total
Own Source of Revenue						
Town Panchayat	531.05	664.24	604.89	791.53	743.62	3,335.33
Municipalities	909.71	937.42	1,033.30	1,339.54	1,155.95	5,375.92
Corporations	1,163.55	1,224.24	1,380.45	1,753.56	1,814.18	7,335.98
Greater Chennai Corporation	2,100.61	1,789.58	1,831.76	2,394.71	2,495.16	10,611.82
Total	4,704.92	4,615.48	4,850.40	6,279.34	6,208.91	26,659.05
Revenue expenditure						
Town Panchayat	1,545.49	1,607.35	1,650.49	1,960.86	1,962.53	8,726.72
Municipal Corporations and Municipalities	5,390.38	5,438.82	5,298.38	6,070.89	6,985.71	29,184.18
Greater Chennai Corporation	4,278.80	4,419.57	3,699.23	4,162.10	4,053.64	20,613.34
Total	11,214.67	11,465.74	10,648.10	12,193.85	13,001.88	58,524.24
Difference	6,510.53	6,850.24	5,797.69	5,914.51	6,792.94	31,865.91
OSR to RE	41.95	40.25	45.55	51.50	47.75	
Expenditure less Programme Expenditure = Revenue Expenditure						
Town Panchayat	1,276.43	1,334.19	1,430.56	1,710.86	1,685.89	7,437.93
Corporations and Municipalities	5,013.04	5,058.09	4,927.48	5,645.93	6,496.69	27,141.23
Greater Chennai Corporation	2,536.01	2,360.96	2,529.22	2,884.65	2,836.76	13,147.60
Total	8,825.48	8,753.24	8,887.26	10,241.44	11,019.34	47,726.76
Difference	4,120.56	4,137.76	4,036.86	3,962.10	4,810.43	21,067.71

Source: Details furnished by Department

Annexure 17
(Reference: Paragraph No. 2.17)
Variations in budget – Revenue and Expenditure

(₹ in lakh)

	Receipts						Expenditure			
	Name of the ULB	Year	Budget	Revised Budget	Actuals	Percentage of actuals to budget	Budget	Revised Budget	Actuals	Percentage of actuals to budget
	Greater Chennai Corporation	2015-16	2,39,256.00	2,92,077.00	2,34,766.00	98.12	2,34,105.00	2,91,680.00	2,53,601.00	86.94
		2016-17	2,56,772.00	2,74,243.00	2,23,798.00	87.16	2,70,841.00	2,82,066.00	2,52,302.00	89.45
		2017-18	2,91,792.00	2,46,602.00	2,27,690.00	78.03	3,15,822.00	2,95,384.00	2,52,922.00	85.62
		2018-19	3,22,813.00	3,01,626.00	2,56,273.00	79.39	3,26,979.00	3,29,447.00	2,89,001.00	87.72
		2019-20	3,54,744.00	2,85,996.00	2,67,849.00	75.50	3,58,224.00	3,23,381.00	2,83,697.00	87.73
	Town Panchayat									
1	Velankanni	2015-16	0.00	595.29	527.78	88.66	0.00	446.39	430.42	96.42
		2016-17	0.00	284.50	237.87	83.61	0.00	301.09	551.59	183.20
		2017-18	0.00	378.26	328.14	86.75	0.00	1,060.41	1,270.39	119.80
		2018-19	0.00	604.64	691.64	114.39	0.00	359.67	589.71	163.96
		2019-20	0.00	573.53	585.86	102.15	0.00	458.77	494.88	107.87
2	TNPL Pugalur	2015-16	297.11	305.60	303.26	102.07	558.40	574.35	609.84	109.21
		2016-17	318.43	429.82	322.19	101.18	640.33	658.63	685.72	107.09
		2017-18	338.48	418.04	313.51	92.62	720.00	740.57	480.03	66.67
		2018-19	329.20	589.82	442.36	134.37	504.26	518.66	543.35	107.75
		2019-20	469.53	723.79	542.84	115.61	466.52	479.85	683.86	146.59
3	Eriodu	2015-16	159.15	176.02	177.26	111.38	237.16	148.00	256.21	108.03
		2016-17	173.34	140.09	198.58	114.56	270.51	181.31	229.61	84.88
		2017-18	199.08	184.36	218.70	109.86	182.56	242.99	312.94	171.42
		2018-19	305.78	228.55	293.28	95.91	321.90	228.55	437.06	135.78
		2019-20	290.34	290.34	215.45	74.21	290.34	290.00	331.59	114.21
4	Uppidamangalam	2015-16	240.31	234.11	240.62	100.13	292.13	359.66	359.86	123.18
		2016-17	165.37	69.87	248.54	150.29	315.16	361.65	350.22	111.12
		2017-18	263.01	232.54	232.50	88.40	359.28	396.33	396.30	110.30
		2018-19	256.30	264.59	255.46	99.67	390.60	396.33	396.30	101.46
		2019-20	278.96	278.23	276.43	99.09	396.68	401.40	413.31	104.19
5	Annamalai nagar	2015-16	NA	635.19	476.39	75.00	NA	NA	510.06	0.00
		2016-17	NA	393.17	294.88	75.00	NA	NA	411.88	0.00
		2017-18	NA	368.22	276.17	75.00	NA	NA	432.72	0.00
		2018-19	NA	822.63	616.97	75.00	NA	NA	552.28	0.00
		2019-20	NA	NA	NA	NA	NA	NA	NA	0.00
6	Thiruvennainallur	2015-16	NA	224.39	168.29	75.00	NA	NA	253.32	0.00
		2016-17	NA	206.67	155.00	75.00	NA	NA	230.26	0.00
		2017-18	NA	230.72	173.08	75.02	NA	NA	286.04	0.00
		2018-19	NA	375.59	281.78	75.02	NA	NA	430.12	0.00
		2019-20	NA	509.69	384.43	75.42	NA	NA	515.40	0.00

7	Thiyagadurgam	2015-16	NA	355.91	398.56	111.98	NA	305.82	540.09	176.60
		2016-17	NA	296.06	367.28	124.06	NA	235.72	512.77	217.53
		2017-18	NA	445.16	489.31	109.92	NA	387.31	530.55	136.98
		2018-19	NA	606.58	582.59	96.05	NA	406.66	630.11	154.95
		2019-20	NA	530.69	NA	0.00	NA	373.56	NA	0.00
8	Irugur	2015-16	595.48	540.77	696.67	128.83	557.91	499.82	439.59	87.95
		2016-17	766.33	919.59	871.88	94.81	439.59	527.15	756.18	143.45
		2017-18	847.95	1,471.64	681.65	46.32	457.58	362.01	845.63	233.59
		2018-19	1,471.64	1,618.80	1,292.40	79.84	845.63	930.19	997.61	107.25
		2019-20	1,077.70	1,488.40	1,005.53	67.56	771.60	989.65	981.43	99.17
9	Idigarai	2015-16	305.10	362.05	297.86	82.27	291.60	343.10	507.93	148.04
		2016-17	419.90	433.70	420.28	96.91	402.90	396.40	433.91	109.46
		2017-18	479.60	437.20	498.90	114.11	442.20	430.10	493.19	114.67
		2018-19	584.40	694.00	852.91	122.90	547.70	576.00	549.58	95.41
		2019-20	763.00	621.00	543.74	87.56	706.00	561.00	518.17	92.37
10	Madukkarai	2015-16	546.21	616.85	614.65	99.64	511.76	578.44	629.98	108.91
		2016-17	682.17	819.61	1,029.47	125.60	653.66	802.81	752.30	93.71
		2017-18	952.03	896.46	1,050.70	117.21	653.66	1,184.92	963.19	81.29
		2018-19	752.99	1,362.17	1,351.10	99.19	1,362.78	1,353.93	1,303.43	96.27
		2019-20	1,659.61	1,610.11	988.44	61.39	1,626.06	1,565.59	1,155.50	73.81
11	Dhaliyur	2015-16	473.70	453.10	411.91	90.91	799.69	836.04	726.99	86.96
		2016-17	523.51	500.75	455.23	90.91	581.42	607.84	528.56	86.96
		2017-18	464.49	444.29	403.90	90.91	735.76	769.20	668.87	86.96
		2018-19	690.71	660.68	600.62	90.91	752.52	786.73	684.11	86.96
		2019-20	409.22	391.42	355.84	90.91	631.71	660.42	574.28	86.96
Municipalities										
1	Vaniyambadi	2015-16	2,012.65	1,916.32	1,656.33	82.30	1,978.88	1,871.32	1,617.71	81.75
		2016-17	2,215.48	2,098.63	1,566.72	70.72	2,167.68	2,037.64	1,630.00	75.20
		2017-18	2,267.78	2,193.75	1,610.13	71.00	2,267.78	2,116.69	1,764.48	77.81
		2018-19	2,475.30	2,369.41	2,111.41	85.30	2,438.18	2,216.48	2,037.00	83.55
		2019-20	2,696.12	2,799.75	1,949.48	72.31	2,515.35	2,619.36	2,603.56	103.51
2	Arani	2015-16	1,200.00	NA	1,063.58	88.63	1,417.75	100.00	1,317.75	92.95
		2016-17	1,250.00	NA	1,103.45	88.28	1,200.00	130.00	1,116.73	93.06
		2017-18	1,400.00	NA	1,679.76	119.98	1,200.00	100.00	1,217.48	101.46
		2018-19	1,500.00	NA	1,596.01	106.40	1,500.00	100.00	1,543.09	102.87
		2019-20	1,550.00	NA	1,338.34	86.34	1,600.00	110.00	1,772.09	110.76
3	Thiruvathipuram	2015-16	850.00	NA	800.73	94.20	800.00	100.00	800.90	100.11
		2016-17	900.00	NA	672.70	74.74	850.00	400.00	1,281.59	150.78
		2017-18	950.00	NA	728.44	76.68	900.00	0.00	820.78	91.20
		2018-19	970.00	NA	911.95	94.02	950.00	110.00	1,106.08	116.43
		2019-20	990.00	NA	778.76	78.66	1,000.00	350.00	1,307.93	130.79
4	Tiruvarur	2015-16	2,195.00	NA	1,638.52	74.65	1,575.00	1,600.00	1,590.80	101.00
		2016-17	2,250.00	NA	2,063.42	91.71	2,500.00	2,575.00	2,550.82	102.03
		2017-18	2,345.00	NA	1,825.43	77.84	1,915.00	1,967.50	1,904.21	99.44
		2018-19	2,680.00	NA	2,140.95	79.89	2,700.00	2,735.00	1,974.37	73.12
		2019-20	2,525.00	NA	2,461.09	97.47	2,060.00	2,110.15	2,747.90	133.39

5	Thuvakudi	2015-16	985.85	943.93	938.90	95.24	874.28	823.57	767.76	87.82
		2016-17	1,219.67	1,196.59	1,161.59	95.24	963.28	841.83	735.79	76.38
		2017-18	1,736.81	1,704.32	1,654.71	95.27	1,126.31	1,073.65	1,000.72	88.85
		2018-19	2,012.26	1,992.44	1,916.44	95.24	1,081.64	973.63	926.56	85.66
		2019-20	2,732.83	2,693.21	2,659.01	97.30	1,173.26	1,121.38	1,078.56	91.93
6	Kumbakonam	2015-16	3,274.00	8,189.00	8,189.00	250.12	7,941.00	3,260.00	3,260.00	41.05
		2016-17	4,433.00	6,075.00	6,075.00	137.04	4,349.00	5,755.00	5,755.00	132.33
		2017-18	5,586.00	4,689.00	4,689.00	83.94	4,869.00	4,431.00	4,431.00	91.00
		2018-19	8,328.00	6,152.00	6,152.00	73.87	8,092.00	5,755.00	5,755.00	71.12
		2019-20	9,833.00	3,799.00	3,799.00	38.64	10,618.00	8,098.00	8,098.00	76.27
7	Nagapattinam	2015-16	3,300.00	NA	3,077.42	93.26	3,200.00	0	3,039.46	94.98
		2016-17	3,500.00	NA	2,399.22	68.55	3,425.00	0	2,220.27	64.83
		2017-18	3,850.00	NA	3,053.33	79.31	3,700.00	0	2,799.77	75.67
		2018-19	4,300.00	NA	4,220.41	98.15	3,900.00	0	2,852.00	73.13
		2019-20	4,500.00	NA	3,409.34	75.76	4,100.00	0	3,032.85	73.97
8	Ambasamudram	2015-16	515.13	582.60	820.53	159.29	805.50	747.40	500.88	62.18
		2016-17	848.83	1,100.40	1,051.32	123.86	904.36	750.20	711.02	78.62
		2017-18	1,747.92	1,300.50	1,257.48	71.94	621.60	620.40	523.35	84.19
		2018-19	1,567.32	1,100.30	1,020.24	65.09	1,686.06	1,100.40	1,001.38	59.39
		2019-20	1,270.23	890.80	875.73	68.94	1,348.09	900.10	892.45	66.20
9	Tenkasi	2015-16	1,004.70	912.21	868.76	86.47	691.10	626.53	596.70	86.34
		2016-17	1,054.94	957.82	912.20	86.47	829.32	751.84	716.04	86.34
		2017-18	1,107.68	1,005.71	957.81	86.47	995.18	902.20	859.25	86.34
		2018-19	1,163.07	1,056.00	1,005.70	86.47	1,194.22	1,082.64	1,031.70	86.39
		2019-20	1,221.32	1,108.80	1,055.98	86.46	1,423.06	1,299.17	1,237.32	86.95
10	Virudhunagar	2015-16	1,400.00	NA	1,312.83	93.77	1,400.00	1,546.00	2,946.00	210.43
		2016-17	1,200.00	NA	1,167.04	97.25	1,200.00	1,503.59	2,703.59	225.30
		2017-18	1,900.00	NA	1,885.39	99.23	1,900.00	534.81	2,434.81	128.15
		2018-19	2,200.00	NA	2,121.70	96.44	2,200.00	1,382.01	3,582.01	162.82
		2019-20	1,900.00	NA	1,822.96	95.95	1,800.00	20.53	1,820.53	101.14
11	Rajapalayam	2015-16	3,543.91	4,336.31	3,442.77	97.15	6,031.51	4,417.04	3,419.07	56.69
		2016-17	6,310.60	3,181.14	3,498.85	55.44	5,844.92	3,478.02	3,789.09	64.83
		2017-18	5,596.33	3,015.02	3,166.73	56.59	3,617.05	3,504.01	3,732.09	103.18
		2018-19	3,722.04	4,230.10	4,433.30	119.11	3,536.84	3,901.16	4,018.88	113.63
		2019-20	3,926.14	3,510.20	3,912.48	99.65	3,324.39	2,906.05	2,924.92	87.98
12	Udhagamandalam	2015-16	5,134.32	5,391.02	4,840.17	94.27	5,334.36	5,601.08	5,460.66	102.37
		2016-17	5,092.29	5,350.05	4,619.44	90.71	5,398.90	5,668.84	5,274.23	97.69
		2017-18	5,413.94	5,684.60	2,142.72	39.58	6,413.94	6,734.64	2,636.42	41.10
		2018-19	6,496.73	6,821.56	5,840.51	89.90	7,376.03	7,744.80	5,268.84	71.43
		2019-20	7,471.24	7,844.80	5,217.38	69.83	8,113.63	8,513.63	7,617.30	93.88

Source: Details furnished by Department

Annexure 18

(Reference: Paragraph No. 2.19)

Financial Management of ULBs

(₹ in crore)

ULB	2018-19				2019-20			
Fiscal Autonomy (FA) – Share of own revenue to Total revenue								
	Own Revenue	Total Revenue	Percent age	High/ low	Own Revenue	Total Revenue	Percent-age	High/ low
Municipalities	619.20	1,325.38	46.72	80.09/6.61	581.04	1,322.74	43.93	100/ 10.42
Town Panchayats	255.92	666.27	38.41	100/ 4.23	227.06	556.96	40.77	93.06/3.43
Dependency on fiscal transfer (DFT) – Share of grants to Total Revenue								
	Grants	Total Revenue	Percent age	High/ low	Grants	Total Revenue	Percent-age	High/ low
Municipalities	706.18	1,325.38	53.28	93.39/19.91	741.71	1,322.74	56.07	89.58/ 0.00
Town Panchayats	410.36	666.27	61.59	95.77/0.00	329.91	556.96	59.23	96.57/6.94
Coverage of revenue expenditure from Own Source (Self Reliance)								
	Own Revenue	Revenue Expendi- ture	Percent age	High/ low	Own Revenue	Revenue Expenditu re	Percent-age	High/ low
Municipalities	619.20	1,060.87	58.37	154.0/10.18	581.04	1,127.45	51.54	128.51/7.52
Town Panchayats	255.92	559.99	45.70	194.06/2.14	227.06	504.96	44.97	152.32/5.87
Quality of expenditure (QE) - Share of O&M expenditure should be high for quality expenditure								
	O&M Expenditu re	Total Revenue Expendi- ture	Percent age	High/ low	O&M Expendi ture	Total Revenue Expenditu re	Percent-age	High/ low
Municipalities	309.80	1,070.47	28.94	71.66/6.99	317.38	1,138.47	27.88	79.60/9.17
Town Panchayats	229.67	617.01	37.22	84.93/2.10	222.24	570.12	38.98	85.66/ 2.10
Avadi Corporation which was upgraded to Corporation in 2019 has been taken under Municipalities for the purpose of this analysis								

Source: Data furnished by the Department

Annexure 19**(Reference: Paragraph No.3.1)****Parastatals and their roles**

Sl. No.	Name of the Parastatals	Role	ULB Function
1	Tamil Nadu Urban Finance and Infrastructure Development Corporation Limited (TUFIDCO)	Fund Manager for Capital Grant Fund	--
2	Tamil Nadu Urban Infrastructure and Financial Services Limited (TNUIFSL)	Fund Manager for Assigned Revenue (under TURIF)	--
3	Tamil Nadu Water Supply and Drainage Board (TWAD)	Execution of Combined Water supply schemes, Improvement Schemes, Under Ground Sewerage Systems in ULBs	Water Supply and Sewerage
4	Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB)	Execution of Comprehensive Water supply schemes, Improvement Schemes, Under Ground Sewerage Systems in ULBs situated in Chennai and its suburbs	Water Supply and Sewerage
5	Chennai Metropolitan Development Authority (CMDA)	Planning, Master Plan, Issue of Planning and Building Permissions in Chennai Metropolitan Area	Urban Planning
6	Directorate of Town and Country Planning (DTCP)	Planning, Master Plan, Issue of Planning and Building Permissions in respect of ULBs except Chennai Metropolitan Area	Urban Planning

Annexure 20

(Reference: Paragraph No. 3.4.1)

Probable Additional User Charges

Sl. No.	ULB Name/Scheme	No. of Households for House Service Connection proposed	No. of beneficiaries*	Water requirement @ 135 litres per day capacity	Water tariff (Bye-law) Per litre (in ₹) **	Water charges per day (in ₹.) Col. 7 = Col.5 X 6	Water charges per year (₹ in crore) Col. 8 = Col.7 X 365
1	2	3	4	5	6	7	8
1	Avadi Comprehensive Water Supply Improvement Scheme	92,530	1,85,060	2,49,83,100	220 (min. rate per month)	0	24.43 (Col. 3 X 6 X 12)
2	Pallavapuram Comprehensive Water Supply Improvement Scheme	27,926	55,852	75,40,020	0.0285	2,14,890.6	7.84
3	Ooty Water Supply Improvement Scheme	15,102	30,204	40,77,540	0.012	48,930.48	1.79
4	Water Supply Improvement Scheme to 3 added areas of Coimbatore corporation	25,591	51,182	69,09,570	0.007	48,366.99	1.77
* Column. 4 Minimum of two persons per household water considered for beneficiary purposes							
** Minimum of water tariff for domestic consumption was taken into account per 1000 litres/10000 litres/15000 litres as the case may be							
Note: Commercial, Industrial consumption was not taken into account for arriving at the probable additional demand							

Annexure 21

(Reference: Paragraph No. 3.4.2)

Delay in completion of UGSS and the probable loss

Sl. No.	Name of the ULB	Target year of completion	Period of completion (Delay in completion in months)	Expenditure incurred on UGSS (₹. in lakh)	Number of connections yet to be provided (intended – Actually given)	User charges to be collected *(per month ₹.)	Probable revenue loss due to delay (₹.) (Col 8 = Col.6XCol.7 X 12 X no.of years)
1	2	3	4	5	6	7	8
1	Avadi Corporation (Executed by CMWSSB)	2015	2020 (60 months)	1,830.70	38,386 (40280 – 1834)	50.00	11,51,58,000 (₹.2,30,31,600 X 5 years)
2	Thirumazhisai Town Panchayat (Executed by CMWSSB)	2014	2018 (48 months)	3,650.00	2,744 (3,650 – 906)	75.00	98,78,400 (₹.24,69,600 X 4 years)
Total:							12,50,36,400 (₹ 12.50 crore)

* Minimum rate prescribed has been taken for calculation

Annexure 22

(Reference: Paragraph No. 3.5)

Open Space Reservation charges and Development Charges due to be transferred to ULBs

(₹ in crore)

S. No.	Name of the Charges	Purpose	Pending with	Amount collected between 2015-16 and 2019-20 pending as on 31 March 2020	Amount due to be transferred to the ULBs*
1	Open Space Regulation charges	Collected in lieu of land from the applicant.	CMDA	312.65 (126.53 already given)	107.96
			DTCP	53.54	40.16
2	Development charges	The amount collected shall be remitted to the separate account of the respective local authorities and if it pertains to water supply and drainage, shall be apportioned to CMWSSB. The amount shall be utilized for providing basic infrastructure facilities	CMDA	53.72	40.29
			DTCP	49.16	36.87
		Total		469.07	225.28
* 75 per cent of the amount collected during the period from 2015-16 to 2019-20 as per the recommendation of the Third SFC and accepted by the Government.					

Source: Details furnished by Department

Glossary of abbreviations

Abbreviation	Full Form
CAA	Constitutional Amendment Act
CCMC	Chennai City Municipal Corporation
CFC	Central Finance Commission
CGF	Capital Grant Fund
CMA	Commissioner of Municipal Administration
CMDA	Chennai Metropolitan Development Authority
CMWSSB	Chennai Metropolitan Water Supply and Sewerage Board
CWSS	Combined/Comprehensive Water Supply Scheme
DC	District Collector
DTCP	Directorate of Town and Country Planning
DTP	Directorate of Town Panchayat
GCC	Greater Chennai Corporation
GIS	Geographic Information System
GO	Government Order
GoI	Government of India
GoTN	Government of Tamil Nadu
HOD	Head of Department
IGFF	Infrastructure Gap Filling Fund
MA&WS	Municipal Administration and Water Supply Department
MPC	Metropolitan Planning Committee
OSR	Own Source of Revenue/ Open Space Reservation
PA	Performance Audit
PG	Performance Grants
PT	Property Tax
PTR	Property Tax Revenue
SEC	State Election Commission
SFC	State Finance Commission
SOTR	State Own Tax Revenue
TNDM	Tamil Nadu District Municipalities
TNIUS	Tamil Nadu Institute of Urban Studies
TNSTB	Tamil Nadu State Property Tax Board
TNUIFSL	Tamil Nadu Urban Infrastructure Financial Services Limited
TP	Town Panchayat
TUFIDCO	Tamil Nadu Urban Infrastructure Development Corporation Limited

TURIF	Tamil Nadu Urban Roads Infrastructure Fund
TWAD	Tamil Nadu Water Supply and Drainage Board
UGSS	Underground Sewerage Scheme
ULB	Urban Local Bodies
WSS	Water Supply Scheme